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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 29th June, 1993

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 28th June, 1993, and is hereby published for general information:—

ACT NO. X OF 1993

An Act to give effect to the financial proposal of the Federal Government for the year beginning on the first day of July, 1993, and to amend certain laws.

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1993, and to amend certain laws for the purposes hereinafter appearing:

It is hereby enacted as follows:

1. **Short title, extent and commencement.**—(1) This act may be called the Finance Act, 1993.

(2) It extends to the whole of Pakistan.

(115)

- (3) It shall come into force at once.

2. **Amendment of Act I of 1944.**—The following amendments shall be made in the Central Excises and Salt Act, 1944 (I of 1944), namely:—

- (1) in section 3, for sub-section (1) the following shall be substituted and shall be deemed always to have been so substituted from the first day of July, 1992, namely:—

“(1) There shall be levied and collected in such manner as may be prescribed duties of excise on all excisable goods, produced or manufactured in Pakistan, and on such goods, as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the areas to which this Act does not apply and are brought to the areas to which this Act applies, and on all excisable services, provided or rendered, in Pakistan, as, and at the rates, set forth in the First Schedule.”;

- (2) after section 3C, the following new section shall be inserted, namely:—

“3D. *Collection of excess duty, etc.*—(1) Every person who has collected or collects any duty, whether under misapprehension of any provision of this Act or otherwise, which is not payable as duty or which is in excess of the duty actually payable and the incidence of which has been passed on to the consumer, shall pay the amount so collected to the Federal Government.

- (2) Any amount payable to the Federal Government under sub-section (1) shall be deemed to be an arrear of duty payable under this Act and shall be recoverable accordingly and no claim for refund in respect of such amount shall be admissible.

- (3) The burden of proof that the incidence of such duty has not been, or is not, passed on to the consumer shall be on the person collecting the duty.”;

- (3) in section 4,—

- (a) for sub-section (2) the following shall be substituted, namely:—

“(2) Where under this Act any article is chargeable with duty at a rate dependent on the retail price of the article, the retail price shall be the price fixed by the manufacturer, inclusive of all charges and taxes, other than sales tax levied and collected under section 3 of the Sales Tax Act, 1990, and octroi, at which any particular brand or variety of such

article should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest of such price.”; and

- (b) in sub-section (3), in clause (a), for the semi-colon and word at the end “;and” a colon shall be substituted and thereafter the following proviso shall be added, namely;—

“Provided that the amount of commission on insurance premium and discount on advertisements allowed in the ordinary course of business shall not be included in the charges for the purpose of levy and collection of duty; and”; and

- (4) in the First Schedule,—

(A) in Part I.—

- (i) in section III, in the first column,—

- (a) in item No. 03.05, in column (3), after the words “One hundred and eighty-five rupees and twenty paisa per tonne”, the words “or at such rate, not exceeding fifteen per cent *ad-valorem*, as may be fixed by the Federal Government, by notification in the official Gazette, from time to time” shall be added;
- (b) in item No. 03.06, in column (3), after the words “Forty-five paisa per litre”, the words “or at such rate, not exceeding fifteen per cent *ad-valorem*, as may be fixed by the Federal Government, by notification in the official Gazette, from time to time” shall be added;
- (c) in item No. 03.07, in column (3), after the words “Twenty-four paisa per litre”, the words “or at such rate, not exceeding ten per cent *ad-valorem*, as may be fixed by the Federal Government, by notification in the official Gazette, from time to time” shall be added;
- (d) in item No. 03.08, in column (3), after the words “Nineteen paisa per litre”, the words “or at such rate, not exceeding ten per cent *ad-valorem*, as may be fixed by the Federal Government, by notification in the official Gazette, from time to time” shall be added;

- (e) in item No. 03.09, in column (3), after the words "Twenty-five paisa per litre", the words "or at such rate, not exceeding ten per cent *ad-valorem*, as may be fixed by the Federal Government, by notification in the official Gazette, from time to time" shall be added;
 - (f) in item No. 03.10, in column (3), after the words "One rupee and thirteen paisa per litre", the words "or at such rate, not exceeding fifteen per cent *ad-valorem*, as may be fixed by the Federal Government, by notification in the official Gazette, from time to time" shall be added; and
 - (g) in item No. 03.15, in column (3), for the words "One hundred and twenty-seven rupees and ninety-five paisa per tonne" the words "Three thousand rupees per tonne or at such rate, not exceeding one hundred per cent *ad-valorem*, as may be fixed by the Federal Government, by notification in the official Gazette, from time to time" shall be substituted; and
 - (ii) in section VII, in the first column, in item No. 07.01, in column (3), for the words and letters "Thirty paisa per kg" the words and letters "Sixty paisa per kg" shall be substituted
- (B) in Part II, in section XIV, in column (1),—
- (i) for item No. 14.02 and entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—
- | | |
|------------------------|---------------------------------|
| "14.02 Advertisements— | Twenty per cent of the charges. |
|------------------------|---------------------------------|
- (a) published in newspapers, magazines, journals or periodicals;
 - (b) broadcast on radio;
 - (c) telecast on television;
 - (d) displayed on cinema screen; and
 - (e) displayed on closed-circuit television.

Explanation.—Advertisements displayed on closed-circuit television involves displaying of advertisements through specified receivers connected to the television camera by circuits which include microwave relays or coaxial cables.”; and

- (ii) in item No. 14.05, against clause A in column (2), in column (3), for the figure and words “5 per cent of the charges” the words “Five thousand rupees per ship calling at the ports in Pakistan” shall be substituted.

3. **Amendment of Wealth-tax Act, 1963 (XV of 1963).**—The following amendments shall be made in the Wealth-tax Act, 1963 (XV of 1963), namely:—

(1) In the said Act,—

- (a) for the words “Wealth-tax Officer”, wherever occurring, the words “Deputy Commissioner” shall be substituted; and
- (b) for the words “Assistant Commissioner”, wherever occurring, the words “Additional Commissioner” shall be substituted;

(2) in section 2,—

- (a) after clause (hh), the following new clause (hhh) shall be inserted, namely:—

“(hhh) “Deputy Commissioner” means a person appointed to act as a Deputy Commissioner of Wealth-tax under section 9 and includes an Assistant Commissioner of Wealth-tax, a Wealth-tax Officer, a Special Officer and a Tax Recovery Officer;”;

- (b) clause (k) shall be omitted;
- (c) in clause (m), in the Explanation, in clause (i), the words and comma “, other than agricultural land,” shall be omitted; and
- (d) clause (r), shall be omitted.

(3) in section 8,—

(a) in sub-section (1),—

- (i) in clause (d), for the word “Assistant”, occurring thrice, the word “Additional” shall be substituted; and
- (ii) in clause (e), for the words, “Wealth-tax Officers” the words “Deputy Commissioners of Wealth Tax” shall be substituted;

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- (b) in sub-section (2),—
 - (i) for the word "Assistant" the word "Additional" shall be substituted; and
 - (ii) for the words "Wealth-tax Officers" the words "Deputy Commissioners of Wealth tax" shall be substituted;
 - (c) in sub-section (3),—
 - (i) for the word "Assistant" the word "Additional" shall be substituted; and
 - (ii) for the words "Wealth-tax Officers" the words "Deputy Commissioners" shall be substituted;
 - (d) in sub-section (4),—
 - (i) for the words "Wealth-tax Officers" the words "Deputy Commissioners" shall be substituted; and
 - (ii) for the word "Assistant" the word "Additional" shall be substituted;
 - (4) in section 9, in sub-section (1),—
 - (a) for the word "Assistant" the word "Additional" shall be substituted; and
 - (b) for the words "Wealth-tax Officers" the words "Deputy Commissioners" shall be substituted;
 - (5) in section 23, in sub-section (1), after the words "in the prescribed manner", the words "and shall be accompanied by a fee of five hundred rupees" shall be added;
 - (6) in section 24, in sub-section (4), for the words "one hundred" the words "five hundred" shall be substituted;
 - (7) in section 31B, in sub-section (1), in clause (b),—
 - (i) for the words, figure, letter and comma "has paid tax under section 14A, and the tax so paid" the words, figures and letter "has either failed to pay any tax under section 14A or the tax paid under the said section" shall be substituted; and
 - (ii) in sub clause (ii), after the word and figure "section 16", occurring for the second time, words, figures, letters and commas "and where no tax has been paid under section 14A, of the amount equal to eighty per cent of the tax payable under section 16, from the date the tax became first payable under section 14A to the date of completion of assessment under section 16" shall be added;

(8) in section 31E, for the words, commas, figures, brackets and letters "or the Gift-tax Act, 1963 (XIV of 1963)," the commas, words, figures, brackets and letters ", the Gift-tax Act, 1963 (XIV of 1963), the Income Tax Ordinance, 1979 (XXXI of 1979), the Capital Value Tax levied under the Finance Act, 1989 (V of 1989).

(9) in section 32, for the words "Income-tax Officer" the words "Deputy Commissioner of Income Tax" shall be substituted.

4. **Amendment of Act IV of 1969.**—(1) The following amendments shall be made in the Customs Act, 1969 (IV of 1969), namely:—

- (i) In section 18A, in second proviso, the brackets and words "(Amendment)" shall be omitted;
- (ii) in section 25B, after sub-section (2), the following new sub-section shall be added, namely:—

"(3) A notification issued under sub-section (1) shall be effective from the day specified therein, notwithstanding that the official Gazette in which such notification appears is published at any time after that day.";

- (iii) section 83 shall be re-numbered as sub-section (1) of that section and after sub-section (1), re-numbered as aforesaid, the following new sub-section shall be added, namely:—

"(2) Where the owner fails to pay import duty and other charges under sub-section (1) within thirty days from the date on which the bill of entry is returned to him for payment of duty, he shall be liable to pay surcharge at the rate of fourteen per cent per annum on import duty and other charges payable on such goods:

Provided that where the bill of entry is returned for payment of duty before the commencing day of the Finance Act, 1993, and the owner has not paid such duty before such commencing day, the date of return of such bill of entry shall be such commencing day.";

- (iv) in section 156, in sub-section (1), in the Table, in column 1, in clause (24), in sub-clause (ii), after the words "quantity found in the conveyance", comma and words ", container or any other package" shall be inserted; and

- (2) The amendments set out in the First Schedule to this act shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

5. **Amendment of Ordinance XXXI of 1979.**—(1) The following amendments shall be made in the Income Tax Ordinance, 1979 (XXXI of 1979), namely:—

- (1) In the said Ordinance,—

- (a) for the words "Income Tax Officer" and "an Income Tax Officer" wherever occurring, except in section 157, the words "Deputy Commissioner" shall be substituted; and
 - (b) for the words "Assistant Commissioner", wherever occurring, the words "Additional Commissioner" shall be substituted;
- (2) in section 2,—
 - (a) after clause (17), the following new clause shall be inserted, namely:—

“(17A) “Deputy Commissioner” means a person appointed to be a Deputy Commissioner of Income Tax under section 4 and includes an Assistant Commissioner of Income Tax, an Income Tax Officer, a Special Officer and a Tax Recovery Officer.”; and
 - (b) clause (25) shall be omitted;
- (3) in section 3,—
 - (i) in sub-section (1), in clause (e) for the words "Income Tax Officers" the words "Deputy Commissioners of Income Tax" shall be substituted;
 - (ii) in sub-section (1A), for the words "Income Tax Officers" the words "Deputy Commissioners of Income Tax" shall be substituted;
 - (iii) in sub-section (2), for the words "Income Tax Officers" the words "Deputy Commissioners of Income Tax" shall be substituted;
 - (iv) in sub-section (3), for the words "Income Tax Officers" the words "Deputy Commissioners of Income Tax" shall be substituted; and
 - (v) in sub-section (4), for the words "Income Tax Officers" the words "Deputy Commissioners of Income Tax" shall be substituted;
- (4) in section 4, in sub-section (1), for the words "Income Tax Officers" the words "Deputy Commissioners of Income Tax" shall be substituted;
- (5) in section 23, in sub-section (1),—
 - (a) in clause (xi), the words "related to the class of business carried on by assessee" shall be omitted; and
 - (b) in clause (xii), the words "related to the business carried on by the assessee" shall be omitted;
- (6) in section 32, after sub-section (3), the following new sub-section shall be added, namely:—

“(4) For the purpose of sub-section (3), where the Central Board of Revenue deems necessary, it may, by a general or special order in

writing, prescribe rates of net profit or gross profit and conditions of their applicability in respect of any trade, business or profession for any assessment year or years:

Provided that such rates shall be applicable in case of an assessee at his option to be exercised in writing before finalisation of assessment proceedings for an assessment year:

Provided further that, where in any previous year or years, an assessee has declared the net profit or gross profit in respect of his trade, business or profession, or has been for more than once assessed in the previous years, in excess of the rate of profit prescribed by the Central Board of Revenue under this sub-section, such option shall not be available to him.”;

(7) in section 47,—

(a) in sub-section (1), after the word “him”, the words “by a crossed cheque drawn on a bank”, shall be inserted;

(b) in sub-section (3), for the word “five” the words “twenty-five” shall be substituted; and

(c) in sub-section (4), after the word “Fund”, the following shall be added, namely:—

“or to an institution, museum, library or monument referred to in sub-clause (xxxii) of clause (91) of Part I of the Second Schedule.”;

(8) in section 50,—

(a) in sub-section (3A), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, where on an application of an assessee the Deputy Commissioner gives a certificate in writing that the assessee is liable to pay tax under any treaty or convention for avoidance of double taxation, entered into between the Government of Pakistan and the country of residence of the assessee, at a rate which is lower than the rate specified in the First Schedule, the person responsible for paying any sum as fees for technical services to such assessee shall, until such certificate is cancelled by the Deputy Commissioner, deduct tax at such lower rate.”;

- (b) after sub-section (5A), the following new sub-section shall be inserted, namely:—

“(5B) Any person, being an authorised dealer in foreign exchange, shall, at the time of issuing foreign exchange to any person against foreign exchange quota for travel abroad, collect advance tax on the value of foreign exchange issued, at the rates specified in the First Schedule, and the credit for the tax so collected in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by the person purchasing such foreign exchange for the assessment year commencing on the first day of July next following such financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assessment year, in which the “said date”, as referred to therein, falls, whichever is the later:

Provided that the Central Board of Revenue may, by notification in the official Gazette, specify any such purchaser or class of purchasers to whom the provisions of this sub-section shall not apply.”; and

- (c) after sub-section (7B), the following new sub-section shall be inserted, namely:—

“(7BB)(a) At the time of approving any building plan for construction in respect of any building, not being a residential house, the person responsible for such approval, shall collect advance tax from the owner of such property on the estimated cost of construction of such building at one-half of the rates specified in the First Schedule, and the credit for the tax so collected in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by such owner for the assessment year commencing on the first day of July next following such financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assessment year in which the “said date” as referred to therein, falls, whichever is the later; and

- (b) at the time of issuing completion certificate for the building referred to in clause (a), the person responsible for issuance of such certificate shall collect advance tax from the owner of such property on the estimated cost of construction of such building at one half of the rates specified in the First Schedule, and the credit for the tax so collected in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by the owner of the building for the assessment year commencing on the first day

of July next following such financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assessment year in which the "said date" as referred to therein, falls, whichever is the later:

Provided that the Central Board of Revenue may, by notification in the official Gazette, specify,—

- (i) the owner or class of owners of the buildings to whom the provisions of this sub-section shall not apply; and
 - (ii) the method for the determination of the "estimated cost of construction.";
- (9) in section 53, in sub-section (1), after the figure and letter "80C", the words, figure and letters "or section 80CC" shall be inserted;
- (10) in section 54, after the proviso, the following explanation shall be added and shall always be deemed to have been so added, namely:—

*"Explanation.—*For the removal of any doubt, it is declared that the expression "tax payable" as used in this section includes the tax under section 80D."*;*

- (11) in section 62, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that where the assessee produces books of account as evidence in support of the return, the Deputy Commissioner shall, before disagreeing with such accounts, give a notice to the assessee of the defects in the accounts and provide an opportunity to the assessee to explain his point of view about such defects and record such explanation and the basis of computation of total income of the assessee in the assessment order.";

- (12) in section 80CC, after sub-section (3), the following new sub-sections shall be added, namely:—

"(4) Where an assessee, while explaining the nature and source of any sum, investment, money, valuable article, excess amount or expenditure, referred to in section 13, takes into account any source of income which is subject to tax in accordance

with the provisions of this section, he shall not be entitled to credit of any sum as is in excess of an amount which if taxed at a rate or rates, other than the rate applicable to income chargeable to tax under this section, would have resulted in tax liability equal to the tax payable in respect of income under this section.

(5) For the purpose of determining the share of a partner of a firm out of such income of the firm as is determined under this section, the income of the firm shall be taken to be an amount which if taxed at the rate or rates, other than the rate applicable to income chargeable to tax under this section, would have resulted in tax liability equal to the tax payable in respect of income under this section.

(6) In a case to which sub-section (3) applies, an order under section 59A shall be deemed to have been made in respect of income referred to in sub-section (1).";

- (13) after Chapter XIII the following new chapter shall be inserted, namely:—

“CHAPTER XIII A

SETTLEMENT OF CASES

138A. Income Tax Settlement Commission.—(1) The Federal Government shall appoint an Income Tax Settlement Commission to exercise the powers and discharge the functions conferred on it under this Chapter.

(2) The Commission shall consist of a Chairman and as many members as may be necessary and shall function within the Division of the Federal Government dealing with revenue.

(3) The members of the Commission shall be appointed by the Federal Government from amongst persons of integrity and outstanding ability having special knowledge of, and experience in, matters relating to income tax law and accounts.

(4) The Federal Government shall ordinarily appoint the senior most member of the Commission to be the Chairman thereof.

138B. Definitions.—In this Chapter, unless the context otherwise requires,—

- (i) “case” means any proceedings under this Ordinance for the assessment, including additional assessment, appeal or revision in connection with

such proceedings, of any person in respect of any year or years, which may be pending before an income tax authority, Income Tax Appellate Tribunal or any court on the date of making the application under sub-section (1) of section 138D:

Provided that where any appeal or application for revision or reference has been filed after the period of limitation and which has not been admitted, such appeal, application for revision or reference shall not be deemed to be a proceeding pending within the meaning of this clause;

- (ii) "Chairman" means the chairman of the Commission;
- (iii) "member" means a member of the Commission, and includes the Chairman thereof; and
- (iv) "Commission" means the Income Tax Settlement Commission appointed under section 138A.

138C. Powers and functions of the Commission.—(1) The powers and functions of the Commission may be exercised and discharged by benches constituted from amongst members of the Commission by the Chairman.

(2) A bench shall ordinarily consist of two members and shall be presided over by the Chairman:

Provided that, where the Chairman is not a member of the bench, the Chairman may authorise any member to discharge the functions of the Chairman.

(3) Subject to the provisions of this Ordinance, the Commission shall have power to regulate its own procedure, and the procedure of benches in all matters arising out of the discharge of its functions, including the places at which the benches shall hold their sittings.

(4) If the members of a bench differ in opinion as to the decision to be given on any point,—

- (a) the point shall be decided according to the opinion of the majority, if there is a majority;
- (b) if the members are equally divided and the Chairman of the Commission is not himself a member of the bench, the case shall be referred to the Chairman and the decision of the Commission shall be expressed in terms of the opinion of the Chairman; and

- (c) if the members are equally divided and the Chairman of the Commission is himself a member of the bench, the opinion of the Chairman shall prevail and the decision of the Commission shall be expressed in terms of the opinion of the Chairman.

(5) In addition to powers conferred on the Commission under this Chapter, it shall have all the powers which are vested in an income tax authority under this Ordinance.

138D. Application for settlement of cases.—(1) An assessee may, at any stage of his case, make an application in such form and in such manner as may be prescribed, containing full and true disclosure of his income which he may not have disclosed before the assessing officer, the manner in which such income has been derived, the additional amount of income tax payable on such income and such other particulars as may be prescribed, to the Commission to have the case settled and any such application shall be disposed of in the manner provided hereinafter:

Provided that no such application shall be made unless the assessee has filed the return of income which he was or is required to furnish under the Ordinance and the income tax payable on the basis of such return exceeds fifty thousand rupees:

Provided further that if such case is pending with any appellate or revisional authority or any court, application to the Commission shall not lie unless the applicant withdraws that case and waives his right of appeal or revision, as the case may be.

(2) Every application made under sub-section (1) shall be accompanied by such fees as may be prescribed by the Commission.

(3) An assessee once having made an application under sub-section (1) shall not be entitled to withdraw it.

138E. Disposal of applications by the Commission.—(1) The Commission may, before disposing of any application, call for such particulars as it may require in respect of the case in the application brought before it or cause further enquiries to be made by the Commissioner and on the basis of his report and having regard to the nature and circumstances of the case, the Commission may, by order, allow the application to be proceeded with or reject the application:

Provided that an application shall not be rejected under this sub-section unless an opportunity has been given to the applicant of being heard.

(2) Notwithstanding anything contained in sub-section (1), an application shall not be proceeded with under that sub-section if the Commissioner objects to such application on the ground that concealment of particulars of income on the part of the applicant or perpetration of fraud by him for evading any tax under this Ordinance, has been established or is likely to be established by any income tax authority:

Provided that where the Commission does not agree with the objections raised by the Commissioner, it may, after giving the Commissioner an opportunity of being heard, accept the application for being proceeded with under sub-section (1).

(3) Where an application is allowed to be proceeded with under sub-section (1), the Commission may call for the relevant records from the Commissioner and after examination of such records, if the Commission is of the opinion that any further inquiry in the matter is necessary, it may direct the Commissioner to make or cause to be made such further enquiry and furnish a report on the matters within such time as it may fix.

(4) After examination of the records and the report of the Commissioner received under sub-section (1) or sub-section (3), and after giving an opportunity to the applicant and to the Commissioner to be heard, in person or through their authorised representatives and after examining such further evidence as may be placed before it or obtained by it, the Commission may, in accordance with the provisions of this Ordinance, pass such order as it thinks fit on the matters enumerated in the application and reported to it by the Commissioner under sub-section (1) or sub-section (3).

(5) Every order passed under sub-section (4) shall provide for the terms of settlement including any demand of tax, penalty or interest, the manner in which any sum due under the settlement shall be paid and all other matters to make the settlement effective and shall also provide that the settlement shall be void if it is subsequently found by the Commission that it has been obtained by fraud or misrepresentation.

(6) Where a settlement becomes void the proceedings with respect to the matters relating to the settlement, shall be revived from the stage at which the application was allowed except a matter pending in appeal or revision before making an application under sub-section (1) of section 138D, to be proceeded with and the concerned income tax authority may, notwithstanding anything contained in any other provision of this Ordinance, complete such proceedings within two years from the end of the financial year in which the settlement became void.

(7) The Commission may, if it is of the opinion that any person who made an application under section 138D does not cooperate with the Commission in the proceedings before it, send the case back to the assessing officer, if such case was pending for assessment at the time application under that section was made, who shall thereupon dispose of the case in accordance with the provisions of this Ordinance as if no application under section 138D had been made.

138F. Recovery of sums due under order of settlement.—Any sum specified in an order of settlement passed under sub-section (4) of section 138E shall, subject to such conditions as may be specified therein, be recovered, and any penalty for default in making payment of such sum may be imposed and recovered in accordance with the provisions of this Ordinance by the Deputy Commissioner having jurisdiction in the case.

138G. Bar on subsequent application for settlement in certain cases.—Where—

- (i) an order of the settlement passed under section 138E provides for the imposition of a penalty on the person on the ground of concealment of particulars of his income, or
- (ii) a person is convicted of any offence under Chapter XII in pursuance of settlement of a case; or
- (iii) a case is sent back to the Deputy Commissioner by the Commission for assessment or reassessment for any reason or where the settlement becomes void under this Chapter, any fresh application for settlement shall not be admissible.

138H. Order of Settlement to be conclusive.—Every order of the Commission passed under section 138E shall be conclusive as to the matters stated therein and no matter covered by such order shall, save as otherwise provided in this Chapter be re-opened in any proceeding under this Ordinance or under any law for the time being in force.

138I. Power of commission to re-open proceedings.—If Commission is, for reasons to be recorded in writing, of the opinion that for the proper disposal of the case pending before it, it is essential to re-open any proceedings connected with the case but which have been completed under this Ordinance by any income tax authority before the application under section 138D was made, it may, with the concurrence of the applicant, reopen such proceedings and pass such order thereon as it thinks fit, as if the case in relation to which the application for settlement had been made by the applicant under that section covered such proceedings as well:

Provided that no proceedings shall be re-opened by the Commission under this section if the period between the end of the assessment year to which such proceedings relate and the date of application for settlement under section 138D exceeds five years.

138J. Proceedings before Commission to be judicial proceeding.—Any proceedings before the Commission shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 and for the purposes of section 196 of the Pakistan Penal Code (Act XLV of 1860).

138K. Communications of orders.—The Commission shall communicate its order to the applicant, the Deputy Commissioner and the Commissioner.”;

- (14) in section 157, in sub-section (2), in clause (c), for the words “Income Tax Officer” the words “Assistant Commissioner of Income Tax” shall be substituted;

(15) in the First Schedule, in Part I,—

(a) for paragraph A the following shall be substituted, namely:—

“A. In the case of every individual, unregistered firm, association of persons, Hindu undivided family and artificial juridical person referred to in clause (32) of section 2, not being a case to which paragraph B of this part applies the income tax shall be charged on the total income, excluding income to which sections 80B, 80C and 80CC apply, at the following rates:—

1. Where the total income does not exceed Rs. 100,000. 10 per cent of total income.
2. Where the total income exceeds Rs. 100,000 but does not exceed Rs. 200,000. Rs. 10,000 plus 20 per cent of the amount exceeding Rs. 100,000.
3. Where the total income exceeds Rs. 200,000 but does not exceed Rs. 300,000. Rs. 30,000 plus 30 per cent of the amount exceeding Rs. 200,000.
4. Where the total income exceeds Rs. 300,000. Rs. 60,000 plus 35 per cent of the amount exceeding Rs. 300,000.

Provided that—

- (a) no income tax shall be payable by an assessee where his total income does not exceed—
 - (i) Rs. 40,000, in case the total income consists of, or includes, any income chargeable under the head “Salary”, and such income constitutes more than fifty per cent of his total income; and
 - (ii) Rs. 30,000, in other cases;
- (b) the income tax payable shall be reduced by—
 - (i) Rs. 4,000, in case the total income consists of, or includes, any income chargeable under the head “Salary”, and such income constitutes more than fifty per cent of his total income; and

(ii) Rs. 3,000, in other cases;

(c) notwithstanding anything contained in this Schedule, no reduction in income tax or super tax, under sub-paragraph (2) of paragraph A of Part IV, shall be admissible where the total income, does not exceed Rs. 100,000;

(d) notwithstanding anything contained in this Ordinance, no rebate for any allowance under section 39, 40, 41, 42, 43, 44, 44A or 46 shall be admissible; and

(e) where the total income includes any income from a share of the income, profits and gains of a firm to which paragraph C of Part II applies, such portion of the super tax payable under the said paragraph as bears to the total amount of such super tax the same proportion as his share of income, profits and gains of the firm bears to the total income of the firm shall be added to the income tax payable by such partner under this paragraph, and, if the sum so arrived at exceeds thirty-five per cent of the total income of such partner (including his share of income, profits and gains of the firm before the deduction of super tax), the amount of income tax payable by him under this paragraph shall be reduced by the amount of such excess.”;

(b) after paragraph FF, the following new paragraph shall be added, namely:—

“FFF. Rate for collection of income tax Five per cent of the value of under sub-section (5B) of section 50, foreign exchange issued.”;

(c) paragraph HHH shall be renamed as paragraph HHHH and thereafter after paragraph HH, the following new paragraph shall be inserted, namely:—

“HHH. Rate for collection of income tax under sub-section (7BB) of section 50:

(i) In cities of Islamabad, Lahore and Karachi, in case of a building located on plot size—

(a) Not exceeding 500 square yards; Nil.

(b) Exceeding 500 square yards. Two per cent of the estimated cost.

- (ii) At other places, in case of buildings located on plot size—
 - (a) Not exceeding 1000 square yards. Nil
 - (b) Exceeding 1000 square yards. Two *per cent* of the estimated cost.”; and
- (d) in paragraph K.—
 - (a) in sub-paragraph (a), for items (i) and (ii) and the entries relating thereto the following shall be substituted, namely:—
 - “(i) does not exceed Rs. 400; Rs. 30
 - (ii) exceeds Rs. 400 but does not exceed Rs. 600; Rs. 40”; and
 - (b) in sub-paragraph (b), for items (i) and (ii) and the entries relating thereto the following shall be substituted, namely:—
 - “(i) does not exceed Rs. 500; Rs. 30
 - (ii) exceeds Rs. 500 but does not exceed Rs. 750; Rs. 40”; and
- (e) in Part IV, in paragraph A, in sub-paragraph (2D), the words ‘or medical’ and the words ‘medical or’ shall be omitted;
- (f) in Part V,—
 - (i) in paragraph A,—
 - (a) in sub-paragraph (2), in the TABLE, in the first column, the words “and thereafter” shall be omitted; and
 - (b) after sub-paragraph (2), amended as aforesaid, the following new sub-paragraph shall be added, namely:—
 - “(3) in respect of the assessment year 1998-99 and thereafter,—
 - (a) in the case of a banking company; 50 *per cent*
 - (b) in the case of a public company other than a banking company; 30 *per cent*
 - (c) in the case of any other company. 35 *per cent*.”;

- (ii) in paragraph B, for the full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely:—

“Provided that, for any assessment year commencing on or after the first day of July, 1993, and ending on or before the thirtieth day of June, 1995, this paragraph shall have effect as if for the figure “25” the figure “12.5” was substituted:

Provided further that in case of the total income of a modaraba becoming chargeable to tax for the first time in any assessment year commencing on or after the first day of July, 1994, the rate of income tax in the case of such modaraba for such assessment year and the assessment year next following shall be 12.5 per cent of total income.”;

- (16) in the Second Schedule,—

- (i) in Part I,—

- (a) in clause (27),—

(i) in sub-clause (iii), for the word “eighty” the words “two hundred” shall be substituted; and

(ii) in sub-clause (iv) for the words “twenty-five thousand” the words “seventy-five thousand” shall be substituted;

- (b) for clause (56), the following shall be substituted, namely:—

“(56) (1) Any income from voluntary contributions, house property and investments in securities of the Federal Government derived by the following, namely:—

(i) National Investment (Unit) Trust of Pakistan established by the National Investment Trust Limited, if not less than ninety *per cent* of its Units at the end of that year are held by the public and not less than ninety *per cent* of its income of the year is distributed among the Unit-holders;

(ii) any Mutual Fund approved by the Controller of Capital Issues and set up by the Investment Corporation of Pakistan, if not less than ninety *per cent* of its Certificates at the end of that year are held by the public and not less than ninety *per cent* of its income of that year is distributed among the Certificate-holders;

(iii) Shaukat Khanum Memorial Trust, Lahore; and

(iv) Sheikh Sultan Trust, Karachi.

(2) Any income of the following funds and institutions, namely:—

(i) a provident fund to which the Provident Funds Act, 1925 (XIX of 1925), applies;

(ii) trustees on behalf of a recognised provident fund or an approved superannuation fund or an approved gratuity fund;

(iii) a benevolent fund or group insurance scheme approved by the Central Board of Revenue for the purposes of this sub-clause;

(iv) Service Fund;

(v) Employees Old-Age Benefits Institution established under the Employees Old-Age Benefit Act, 1976 (XIV of 1976);

(vi) any Unit, Station or Regimental Institute; and

(vii) any recognised Regimental Thrift and Savings Fund, the assets of which consist solely of deposits made by members and profits earned by investment thereof.

Explanation.—For the purpose of this sub-clause, “Service Fund” means a fund which is established under the authority, or with the approval, of the Federal Government for the purpose of—

(a) securing deferred annuities to the subscribers or payment to them in the event of their leaving the service in which they are employed; or

(b) making provision for their wives or children after their death; or

(c) making payment to their estate or their nominees upon their death.”;

(c) in clause (62),—

(i) in sub-clause (1),—

(a) after the word 'trust', the words "or welfare institution" shall be inserted; and

(b) for the word, brackets and figure, "sub-clause (2)" the words, brackets and figures "sub-clauses (2) and (3)" shall be substituted; and

(ii) after sub-clause (2), the following new sub-clause shall be added, namely:—

"(3) A trust or welfare institution approved by the Central Board of Revenue for the purposes of this sub-clause.";

(d) in clause (91),—

(i) in sub-clause (xxx), the word "and" occurring at the end shall be omitted; and

(ii) in sub-clause (xxxi), for the full stop at the end a semicolon and the word "and" shall be substituted and thereafter the following new sub-clause shall be added, namely:—

"(xxxii) National Museums, National Libraries and Monuments or institutions declared to be National Heritage by the Federal Government.";

(e) in clause (93),—

(i) the words and commas "donations, voluntary contributions, subscriptions" shall be omitted; and

(ii) for the words "religious and" the words "religious or" shall be substituted;

(f) in clause (94), the commas and words "donations, subscriptions, house property and investments in securities of the Federal Government" shall be omitted;

(g) in clause (108), for the figure '1993' the figure '1995' shall be substituted;

- (h) in clause (116), for the figure '1994' the figure '1996' shall be substituted;
- (i) after clause (121B), the following new clause shall be inserted, namely:—

"Income from ships

(121C) Profits and gains derived by an assessee being a Pakistani company from a ship registered in Pakistan between the first day of July, 1993, and 31st day of December, 1995, for a period of five years from the date of registration of such ship in Pakistan.”;

- (j) in clause (123), for the figure “1993” the figure “1998” shall be substituted; and
- (k) after clause (129), the following new clause shall be inserted, namely:—

"Medical expenditure by individuals,

(129A) Any amount paid by an assessee, being an individual and resident in Pakistan, by way of personal expenditure on medical services:

Provided that the receipts in respect of such expenditure bearing names and complete addresses of the medical practitioners are furnished alongwith his return of total income.”;

- (ii) in Part II, after clause (8), the following new clause shall be added, namely:—

"Rate in respect of certain Trusts falling under clause (62) of Part I.

(9) In the case of Messrs Fauji Foundation and Army Welfare Trust, so much of the income chargeable under the head “Income from business or profession” as is not exempt under clause (62) of Part I, shall be charged to tax at the rate of 20% of such income.”;

- (17) in the Fifth Schedule, in Part II, in rule 3, in sub-rule (1), the words and comma “or fifty per cent of the capital employed in such undertaking, whichever is the less” shall be omitted.

(2) The provisions of—

- (a) paragraph (6) of sub-clause (1) shall, for the purposes of assessment of income and determination of the tax thereon, take effect from the assessment year commencing on or after the first day of July, 1994;
- (b) sub-paragraph (a) of paragraph (7) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1994;
- (c) sub-paragraph (b) and (c) of paragraph (8) of sub-clause (1) shall, for the purposes of collection of tax, take effect on the first day of July, 1993;
- (d) sub-paragraph (a) of paragraph (15) of sub-clause (1) shall,—
 - (i) for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1994; and
 - (ii) for the purposes of deduction of tax, take effect on the first day of July, 1993;
- (e) paragraph (17) of sub-clause (1) shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1994.

6. **Amendment of Act V of 1989.**—The following amendments shall be made in section 7 of the Finance Act, 1989 (V of 1989), namely:—

(1) In sub-section (2),—

- (i) in clause (a), for the words “two hundred and fifty” the words “two hundred and forty” shall be substituted;
- (ii) for clause (b), the following shall be substituted, namely:—

“(b) non-residential plots of land of any size and residential plots of land with area exceeding two hundred and forty square yards, allotted by a development authority;”;

(iii) in clause (d),—

- (a) for the words “immovable property” the words “residential plots of land with area exceeding two hundred and forty square yards and all other immovable properties” shall be substituted; and

- (b) for the words, letters, figures, brackets and commas "Circular No. 2 of 1992 (Income Tax), dated the 27th January, 1992," the words, letters, figures, brackets and commas "Circular No. 28 of 1992 (Income Tax), dated the 15th September, 1992," shall be substituted;
- (iv) in clause (f), for the semi-colon and word "; and" a full stop shall be substituted, and
- (v) clause (g) shall be omitted;
- (2) in sub-section (3),—
 - (i) in clause (b), in sub-clause (iii), for semi colon and the word "; and" a full stop shall be substituted; and
 - (ii) clause (c) shall be omitted;
- (3) in sub-section (5),—
 - (i) after the words, comma, figures, brackets and letters "Income Tax Ordinance, 1979 (XXXI of 1979)", the comma and words ", and has paid income tax in respect of the assessment year immediately preceding the financial year in which any asset is acquired" shall be added; and
 - (ii) in the proviso, for the comma, brackets, letters and word ", (f) or (g)" the word, brackets and letter "or (f)" shall be substituted.
- (4) in sub-section (10), in clause (i), for the comma, brackets, letters, and word ", (e) and (g)" the word, brackets and letter "and (e)" shall be substituted.

7. Amendments of Sales Tax Act, 1990 (VII of 1990).—The following amendments shall be made in the Sales Tax Act, 1990, namely:—

In the aforesaid Act,—

- (1) in section 2,—
 - (a) after clause (19), the following new clause shall be inserted, namely:—

"(19A) "Retail price" means the price fixed by the manufacturer, inclusive of all charges and taxes (other than sales

tax and octroi) at which any particular brand or variety of such article should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest of such price.”; and

- (b) In sub-clause (d), for the semi-colon at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, where the Central Board of Revenue deems it necessary, it may, by notification in the official Gazette, fix the value of any taxable supplies or class of supplies and for that purpose fix different values for different classes or description of same type of supplies.”;

- (2) In section 3, in sub-section (1), for the words “twelve and half” the word “fifteen” shall be substituted:

- (3) in section 14, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Federal Government may, by notification in the official Gazette, also require any person making exempt supplies to get himself registered under this Act.”;

- (4) In section 33,—

- (a) in sub-section (1),—

(i) in clause (c), the word “or” shall be omitted; and

(ii) clause (d) shall be omitted; and

- (b) after sub-section (3), the following new sub-section shall be added, namely:—

“(4) Any person who contravenes any provision of this Act for which no penalty has, specifically, been provided in this Chapter, shall be liable to a penalty of five thousand rupees.”;

- (5) in section 36, in sub-section (1), for the full stop at the end a colon shall be substituted and thereafter the following provisos shall be added, namely:—

“Provided that where for any reason a tax due has not been levied or paid or has been short levied or short paid or any tax has

been erroneously refunded under the substituted provisions of the Sales Tax Act, 1951 (III of 1951), the period of five years shall commence from the first day of July, 1990:

Provided further that where a show cause notice under sections 3 and 28 of the substituted Sales Tax Act, 1951 (III of 1951), had been issued to a person before coming into force of the Sales Tax Act, 1990, it shall be deemed that such notice was issued under the provisions of the Sales Tax Act, 1990.”;

- (6) in section 45, in sub-section (3), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that, where in any case, the appellate authority is of the opinion that the deposit of tax demanded or the penalty levied is likely to cause undue hardship to the appellant, it may dispense with such deposit in whole or a part thereof, subject to such conditions as it may deem fit to impose.”;

- (7) after section 45, amended, as aforesaid a new section shall be inserted, namely:—

“45A. *Powers of the Board and Collector to call for records.*—(1) The Board may, of its own motion, call for and examine the record of any departmental proceedings under this Act or the rules made thereunder for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an Officer of Sales Tax, it may pass such order as it may think fit:

Provided that no order imposing or enhancing any penalty or fine requiring payment of a greater amount of sales tax than the originally levied shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

- (2) No proceeding under sub-section (1) shall be initiated in a case where an appeal under section 45 or section 46 is pending.
- (3) No order shall be made under this section after the expiry of three years from the date of original decision or order of the sub-ordinate officer referred to in sub-section (1).
- (4) The Collector may exercise the powers conferred on the Board by sub-section (1) in respect of any case decided by an officer subordinate to him.”.

8. **Amendment of Act XII of 1991.**—The following amendments shall be made in section 12 of the Finance Act, 1991 (XII of 1991), namely:—

In the aforesaid section,—

- (1) for the words "Wealth-tax Officer", wherever occurring, the words "Deputy Commissioner" shall be substituted; and
- (2) in sub-section 12, in clause (e), for the words "Wealth-tax Officer" the words "Deputy Commissioner" shall be substituted.

9. **Validation of certain recoveries, etc.**—Notwithstanding any order or decision of any court, any order passed, decision or proceeding taken or any sales tax levied or collected under the substituted provisions of the Sales Tax Act, 1951 (III of 1951), by the Collector or Deputy Collector of Central Excise purporting to be in exercise of the powers conferred on Sales Tax Officers under the said Act shall be deemed to have been validly made, passed or taken, levied or collected and shall be deemed always to have had effect accordingly.

THE FIRST SCHEDULE

(See clause 4)

AMENDMENTS IN THE CUSTOMS ACT, 1969 (IV OF 1969)

In the Customs Act, 1969, in the First Schedule, against Heading Nos. and sub-heading Nos. as the case may be, specified in the first and second columns of the Table below, for the entries relating to the "Description of Goods" and "Rate of Duty" the following corresponding entries in the third and fourth columns of the Table shall be substituted:—

TABLE

Heading No.	Sub Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
01.06		Other live animals.	
	0106.0010 ---	Zoo animals.	10% <i>ad val.</i>
	0106.0020 ---	Living insects.	10% <i>ad val.</i>
02.01		Meat of bovine animals, fresh or chilled.	
	0201.2000 -	Other cuts with bone in	80% <i>ad val.</i>
	0201.3000 -	Boneless	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
02.02		Meat of bovine animals, frozen.	
	0202.2000 -	Other cuts with bone in.	80% <i>ad val.</i>
	0202.3000 -	Boneless.	80% <i>ad val.</i>
02.03			
	-	Fresh or chilled :	
	0203.1200 --		80% <i>ad val.</i>
	0203.1900 --	Other.	80% <i>ad val.</i>
	-	Frozen :	
	0203.2200 --		80% <i>ad val.</i>
	0203.2900 --	Other.	80% <i>ad val.</i>
02.04		Meat of sheep or goat, fresh, chilled or frozen.	
	-	Other meat of sheep, fresh or chilled :	
	0204.2200 --	Other cuts with bone in.	80% <i>ad val.</i>
	0204.2300 --	Boneless.	80% <i>ad val.</i>
	-	Other meat of sheep, frozen :	
	0204.4200 --	Other cuts with bone in.	80% <i>ad val.</i>
	0204.4300 --	Boneless.	80% <i>ad val.</i>
	0204.5000 -	Meat of goats.	80% <i>ad val.</i>
02.05	0205.0000	Meat of horses, asses, mules or hinnies fresh, chilled or frozen.	80% <i>ad val.</i>
02.06			
	0206.1000 -	Of bovine animals, fresh or chilled.	80% <i>ad val.</i>
	-	Of bovine animals, frozen :	
	0206.2100 --	Tongues.	80% <i>ad val.</i>
	0206.2200 --	Livers	80% <i>ad val.</i>
	0206.2900 --	Other.	80% <i>ad val.</i>
	0206.3000 -		80% <i>ad val.</i>
	0206.4100 --	Livers.	80% <i>ad val.</i>
	0206.4900 --	Other.	80% <i>ad val.</i>
	0206.8000 -	Other, fresh or chilled.	80% <i>ad val.</i>
	0206.9000 -	Other, frozen.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
02.07		Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.	
	-	Poultry not cut in pieces, frozen :	
	0207.2100 --	Fowls of the species <i>Gallus domesticus</i> .	80% <i>ad val.</i>
	0207.2200 --	Turkeys.	80% <i>ad val.</i>
	0207.2300 --	Ducks, geese and guinea fowls.	80% <i>ad val.</i>
	-	Poultry cuts and offal (including livers), fresh or chilled :	
	0207.3100 --	Fatty livers of geese or ducks.	80% <i>ad val.</i>
	0207.3900 --	Other.	80% <i>ad val.</i>
	-	Poultry cuts and offal other than livers, frozen :	
	0207.4100 --	Of fowls of the species <i>Gallus domesticus</i> .	80% <i>ad val.</i>
	0207.4200 --	Of turkeys.	80% <i>ad val.</i>
	0207.4300 --	Of ducks, geese or guinea fowls.	80% <i>ad val.</i>
	0207.5000 -	Poultry livers, frozen.	80% <i>ad val.</i>
02.08		Other meat and edible meat offal, fresh, chilled or frozen.	
	0208.1000 -	Of rabbits or hares.	80% <i>ad val.</i>
	0208.2000 -	Frogs' legs.	80% <i>ad val.</i>
	0208.9000 -	Other.	80% <i>ad val.</i>
02.09	0209.0000		80% <i>ad val.</i>
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
	-		
	0210.1100 --		80% <i>ad val.</i>
	0210.1200 --	Bellies (streaky) and cuts thereof.	80% <i>ad val.</i>
	0210.1900 --	Other.	80% <i>ad val.</i>
	0210.2000 -	Meat of bovine animals.	80% <i>ad val.</i>
	0210.9000 -	Other, including edible flours and meals of meat or meat offal.	80% <i>ad val.</i>
03.01		Live fish.	
	-	Other live fish :	
	0301.9100 --	Trout (<i>Salmo trutta</i> <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>).	80% <i>ad val.</i>
	0301.9200 --	Eels (<i>Anguilla</i> spp.)	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0301.9300 --	Car.	80% <i>ad val.</i>
	0301.9900 --	Other.	80% <i>ad val.</i>
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	
		Salmonidae, excluding livers and roes:	
	0302.1100 --	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gila</i>).	80% <i>ad val.</i>
	0302.1200 --	Pacific salmon (<i>Oncorhynchus</i> spp.), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	80% <i>ad val.</i>
	0302.1900 --	Other.	80% <i>ad val.</i>
		Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Sophthalmidae</i> and <i>Citharidae</i>), excluding liver and roes:	
	0302.2100 --	Halibut (<i>reinhartius hippoglossoides</i> , <i>Hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	80% <i>ad val.</i>
	0302.2200 --	Plaice (<i>Pleuronectes platessa</i>).	80% <i>ad val.</i>
	0302.2300 --	Sole (<i>Solea</i> spp.)	80% <i>ad val.</i>
	0302.2900 --	Other.	80% <i>ad val.</i>
		Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>], excluding livers and roes:	
	0302.3100 --	Albacore or long finned tunas (<i>Thunnus alalunga</i>).	80% <i>ad val.</i>
	0302.3200 --	Yellowfin tunas (<i>Thunnus albacares</i>).	80% <i>ad val.</i>
	0302.3300 --	Skipjack or stripe-bellied bonito.	80% <i>ad val.</i>
	0302.3900 --	Other.	80% <i>ad val.</i>
	0302.4000 --	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes.	80% <i>ad val.</i>
	0302.5000 --	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes.	80% <i>ad val.</i>
		Other fish, excluding livers and roes:	
	0302.6100 --	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), Sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>).	80% <i>ad val.</i>
	0302.6200 --	Haddock (<i>Melanogrammus aeglefinus</i>).	80% <i>ad val.</i>
	0302.6300 --	Coalfish (<i>Pollachius virens</i>).	80% <i>ad val.</i>
	0302.6400 --	Mackerel (<i>Scomber scombrus scomber australasicus</i> , <i>Scomber japonicus</i>).	80% <i>ad val.</i>
	0302.6500 --	Dogfish and other sharks.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0302.6600 --	Eels (<i>Anguilla</i> spp.).	80% <i>ad val.</i>
	0302.6900 --	Other.	80% <i>ad val.</i>
	0302.7000 -	Livers and roes.	80% <i>ad val.</i>
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.	
	0303.1000 -	Pacific salmon (<i>Oncorhynchus</i> spp.), excluding liver and roes.	80% <i>ad val.</i>
	-	Other salmonidae, excluding livers and roes:	
	0303.2100 --	Trout (<i>Salmo trutta</i> , <i>Salmo gairdneri</i> , <i>Salmo clarki</i> , <i>Salmo aguabonita</i> , <i>Salmo gilae</i>).	80% <i>ad val.</i>
	0303.2200 --	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	80% <i>ad val.</i>
	0303.2900 --	Other.	80% <i>ad val.</i>
	-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Solcidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
	0303.3100 --	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	80% <i>ad val.</i>
	0303.3200 --	Plaice (<i>Pleuronectes platessa</i>).	80% <i>ad val.</i>
	0303.3300 --	Sole (<i>Solea</i> spp.).	80% <i>ad val.</i>
	0303.3900 --	Other.	80% <i>ad val.</i>
	-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>], excluding livers and roes:	
	0303.4100 --	Albacore or longfinned tunas (<i>Thunnus alalunga</i>).	80% <i>ad val.</i>
	0303.4200 --	Yellowfin tunas (<i>Thunnus albacares</i>).	80% <i>ad val.</i>
	0303.4300 --	Skipjack or stripe-bellied bonito.	80% <i>ad val.</i>
	0303.4900 --	Other.	80% <i>ad val.</i>
	0303.5000 -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes.	80% <i>ad val.</i>
	0303.6000 -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes.	80% <i>ad val.</i>
	-	Other fish, excluding livers and roes:	
	0303.7100 --	Sardines (<i>Sardina pitchardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>).	80% <i>ad val.</i>
	0303.7200 --	Haddock (<i>Melanogrammus aeglefinus</i>).	80% <i>ad val.</i>
	0303.7300 --	Coalfish (<i>Pollachius virens</i>).	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0303.7400 --	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	80% <i>ad val.</i>
	0303.7500 --	Dogfish and other sharks.	80% <i>ad val.</i>
	0303.7600 --	Eels (<i>Anguilla</i> spp.)	80% <i>ad val.</i>
	0303.7700 --	Sea bass (<i>Dicentrarchus labra</i> <i>Dicentrarchus punctatus</i>).	80% <i>ad val.</i>
	0303.7800 --	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	80% <i>ad val.</i>
	0303.7900 --	Other.	80% <i>ad val.</i>
	0303.8000 -	Livers and roes.	80% <i>ad val.</i>
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	0304.1000 -	Fresh or chilled.	80% <i>ad val.</i>
	0304.2000 -	Frozen fillets.	80% <i>ad val.</i>
	0304.9000 -	Other.	80% <i>ad val.</i>
03.05		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.	
	0305.1000 -	Flours, meals and pellets of fish, fit for human consumption.	80% <i>ad val.</i>
	0305.2000 -	Livers and roes, dried, smoked, salted or in brine.	80% <i>ad val.</i>
	0305.3000 -	Fish fillets, dried, salted or in brine, but not smoked.	80% <i>ad val.</i>
	-	Smoked fish, including fillets:	
	0305.4100 --	Pacific salmon (<i>Oncorhynchus</i> spp.) Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	80% <i>ad val.</i>
	0305.4200 --	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	80% <i>ad val.</i>
	0305.4900 --	Other.	80% <i>ad val.</i>
	-	Dried fish, whether or not salted but not smoked:	
	0305.5100 --	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	80% <i>ad val.</i>
	0305.5900 --	Other.	80% <i>ad val.</i>
	-	Fish, salted but not dried or smoked and fish in brine:	
	0305.6100 --	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	80% <i>ad val.</i>
	0305.6200 --	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	80% <i>ad val.</i>
	0305.6300 --	Anchovies (<i>Engraulis</i> spp.)	80% <i>ad val.</i>
	0305.6900 --	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
03.06		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, not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
	-	Frozen:	
	0306.1100 --	Rock lobster and other sea crawfish (<i>Palinurus</i> spp. <i>Jasus</i> spp. <i>Panulirus</i> spp., <i>Jasus</i> spp.)	80% <i>ad val.</i>
	0306.1200 --	Lobsters (<i>Homarus</i> spp.)	80% <i>ad val.</i>
	0306.1300 --	Shrimps and prawns.	80% <i>ad val.</i>
	0306.1400 --	Crabs	80% <i>ad val.</i>
	0306.1900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	80% <i>ad val.</i>
	-	Not frozen:	
	0306.2100 --	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	80% <i>ad val.</i>
	0306.2200 --	Lobsters (<i>Homarus</i> spp.)	80% <i>ad val.</i>
	0306.2300 --	Shrimps and prawns.	80% <i>ad val.</i>
	0306.2400 --	Crabs.	80% <i>ad val.</i>
	0306.2900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	80% <i>ad val.</i>
03.07		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.	
	0307.1000 -	Oysters.	80% <i>ad val.</i>
	-	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
	0307.2100 --	Live, fresh or chilled.	80% <i>ad val.</i>
	0307.2900 --	Other.	80% <i>ad val.</i>
	-	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
	0307.3100 --	Live, fresh or chilled.	80% <i>ad val.</i>
	0307.3900 --	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Seploteuthis</i> spp.):	
	0307.4100 --	Live, fresh or chilled.	80% <i>ad val.</i>
	0307.4900 --	Other:	80% <i>ad val.</i>
		Octopus (<i>Octopus</i> spp.):	
	0307.5100 --	Live, fresh or chilled.	80% <i>ad val.</i>
	0307.5900 --	Other:	80% <i>ad val.</i>
	0307.6000 -	Snails, other than sea snails.	80% <i>ad val.</i>
	-	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption;	
	0307.9100 --	Live, fresh or chilled.	80% <i>ad val.</i>
	0307.9900 --	Other:	80% <i>ad val.</i>
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.	
		In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5% :	
	0402.1010 ---	Milk.	10% <i>ad val.</i>
	-	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :	
	--	Not containing added sugar or other sweetening matter :	
	0402.2110 ---	Milk.	10% <i>ad val.</i>
	--	Other:	
	0402.2910 ---	Milk.	10% <i>ad val.</i>
	--	Other:	
	--	Not containing added sugar or other sweetening matter :	
	0402.9110 ---	Milk.	10% <i>ad val.</i>
	--	Other:	
	0402.9910 ---	Milk.	10% <i>ad val.</i>
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
	0403.1000 -	Yogurt.	80% <i>ad val.</i>
	0403.9000 -	Other.	80% <i>ad val.</i>
04.05		Butter and other fats and oils derived from milk.	
	0405.0010 ---	Butter.	80% <i>ad val.</i>
	0405.0090 ---	Other fats and oils derived from milk.	80% <i>ad val.</i>
04.06		Cheese and curd.	
	0406.1000 -	Fresh (unripened or uncurd) cheese, including whey, chees and curd.	80% <i>ad val.</i>
	0406.2000 -	Grated or powdered cheese, of all kinds.	80% <i>ad val.</i>
	0406.3000 -	Processed cheese, not grated or powdered.	80% <i>ad val.</i>
	0406.4000 -	Blue-veined cheese.	80% <i>ad val.</i>
	0406.9000 -	Other cheese.	80% <i>ad val.</i>
04.07		Birds' eggs, in shell, fresh, preserved or cooked.	
	0407.0010 ---	Birds' eggs in shell, fresh.	80% <i>ad val.</i>
	0407.0090 ---	Other.	80% <i>ad val.</i>
04.08		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.	
	-	Egg yolks:	
	0408.1100 --	Dried.	80% <i>ad val.</i>
	0408.1900 --	Other.	80% <i>ad val.</i>
	-	Other:	
	0408.9100 --	Dried.	80% <i>ad val.</i>
	0408.9900 --	Other.	80% <i>ad val.</i>
04.09	0409.0000	Natural honey.	80% <i>ad val.</i>
04.10	0410.0000	Edible products of animal origin, not elsewhere specified or included.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0603.1000 -	Fresh.	80% <i>ad val.</i>
	0603.9000 -	Other.	80% <i>ad val.</i>
06.04		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.	
	0604.1000 -	Mosses and lichens.	80% <i>ad val.</i>
	-	Other:	
	0604.9100 --	Fresh.	80% <i>ad val.</i>
	0604.9900 --	Other.	80% <i>ad val.</i>
07.01		Potatoes, fresh or chilled.	
	0701.9000 -	Other.	80% <i>ad val.</i>
07.02	0702.0000	Tomatoes, fresh or chilled.	80% <i>ad val.</i>
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
	0703.1000 -	Onions and shallots.	80% <i>ad val.</i>
	0703.2000 -	Garlic.	80% <i>ad val.</i>
	0703.9000 -	Leeks and other alliaceous vegetables.	80% <i>ad val.</i>
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.1000 -	Cauliflowers and headed broccoli.	80% <i>ad val.</i>
	0704.2000 -	Brussels sprouts.	80% <i>ad val.</i>
	0704.9000 -	Other.	80% <i>ad val.</i>
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	
	-	Lettuce:	
	0705.1100 --	Cabbage lettuce (head lettuce).	80% <i>ad val.</i>
	0705.1900 --	Other.	80% <i>ad val.</i>
	-	Chicory:	
	0705.2100 --	Witloof chicory (<i>Cichorium intybus</i> var. <i>folio-sum.</i>	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0705.2900 --	Other.	80% <i>ad val.</i>
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.1000 -	Carrots and turnips.	80% <i>ad val.</i>
	0706.9000 -	Other.	80% <i>ad val.</i>
07.07	0707.0000	Cucumbers and gherkins, fresh or chilled.	80% <i>ad val.</i>
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.1000 -	Peas (<i>Pisum sativum</i>).	80% <i>ad val.</i>
	0708.2000 -	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.).	80% <i>ad val.</i>
	0708.9000 -	Other leguminous vegetables.	80% <i>ad val.</i>
07.09		Other vegetables, fresh or chilled.	
	0709.1000 -	Globe artichokes.	80% <i>ad val.</i>
	0709.2000 -	Asparagus.	80% <i>ad val.</i>
	0709.3000 -	Aubergines (egg-plants).	80% <i>ad val.</i>
	0709.4000 -	Celery other than celeriac.	80% <i>ad val.</i>
	-	Mushrooms and Truffles.	
	0709.5100 --	Mushrooms.	80% <i>ad val.</i>
	0709.5200 --	Truffles.	80% <i>ad val.</i>
	0709.6000 -	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	80% <i>ad val.</i>
	0709.7000 -	Spinach, New Zealand spinach and orach spinach (garden spinach).	80% <i>ad val.</i>
	0709.9000 -	Other.	80% <i>ad val.</i>
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	0710.1000 -	Potatoes.	80% <i>ad val.</i>
	-	Leguminous vegetables, shelled or unshelled:	
	0710.2100 --	Peas (<i>Pisum sativum</i>).	80% <i>ad val.</i>
	0710.2200 --	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.).	80% <i>ad val.</i>
	0710.2900 --	Other.	80% <i>ad val.</i>
	0710.3000 -	Spinach, New Zealand spinach and orache spinach (garden spinach).	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0710.4000 -	Sweet corn.	80% <i>ad val.</i>
	0710.8000 -	Other vegetables.	80% <i>ad val.</i>
	0710.9000 -	Mixtures of vegetables.	80% <i>ad val.</i>
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
	0711.1000 -	Onions.	80% <i>ad val.</i>
	0711.2000 -	Olives.	80% <i>ad val.</i>
	0711.3000 -	Capers.	80% <i>ad val.</i>
	0711.4000 -	Cucumbers and gherkins.	80% <i>ad val.</i>
	0711.9000 -	Other vegetables; mixtures of vegetables.	80% <i>ad val.</i>
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
	0712.1000 -	Potatoes whether or not cut or sliced but not further prepared.	80% <i>ad val.</i>
	0712.2000 -	Onions.	80% <i>ad val.</i>
	0712.3000 -	Mushrooms and truffles.	80% <i>ad val.</i>
	0712.9000 -	Other vegetables; mixtures of vegetables.	80% <i>ad val.</i>
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.	
	0714.1000 -	Manioc (cassava).	80% <i>ad val.</i>
	0714.2000 -	Sweet potatoes.	80% <i>ad val.</i>
	0714.9000 -	Other.	80% <i>ad val.</i>
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	0801.2000 -	Brazil nuts.	80% <i>ad val.</i>
	0801.3000 -	Cashew nuts.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
	-	Almonds:	
	0802.1100 --	In shell.	80% <i>ad val.</i>
	0802.1200 --	Shelled.	80% <i>ad val.</i>
	-	Hazelnuts or filberts (<i>Corylus</i> spp.):	
	0802.2100 --	In shell.	80% <i>ad val.</i>
	0802.2200 --	Shelled.	80% <i>ad val.</i>
	-	Walnuts:	
	0802.3100 --	In shell.	80% <i>ad val.</i>
	0802.3200 --	Shelled.	80% <i>ad val.</i>
	0802.4000 -	Chestnuts (<i>Castanea</i> spp.).	80% <i>ad val.</i>
	0802.5000 -	Pistachios.	80% <i>ad val.</i>
		Other:	
	0802.9010 ---	Areca (Betel) Nuts.	Rs. 21 per kg.
	0802.9090 ---	Other.	80% <i>ad val.</i>
08.03	0803.0000	Bananas, including plantains, fresh or dried, or dried.	80% <i>ad val.</i>
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	0804.2000 -	Figs.	80% <i>ad val.</i>
	0804.3000 -	Pineapples.	80% <i>ad val.</i>
	0804.4000 --	Avocados.	80% <i>ad val.</i>
	-	Guavas, mangoes and mangosteens:	
	0804.5010 ---	Guavas.	80% <i>ad val.</i>
	0804.5020 ---	Mangoes and Mango-steens.	80% <i>ad val.</i>
08.05		Citrus fruit, fresh or dried.	
	0805.1000 -	Oranges.	80% <i>ad val.</i>
	0805.2000 -	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.	80% <i>ad val.</i>
	0805.3000 -	Lemons (<i>Citrus Limon</i> , <i>Citrus Limonum</i>) and limes (<i>Citrus aurantifolia</i>).	80% <i>ad val.</i>
	0805.4000 -	Grapefruit.	80% <i>ad val.</i>
	0805.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
08.06		Grapes, fresh or dried.	
	0806.1000 -	Fresh.	80% <i>ad val.</i>
		Dried:	
	0806.2010 ---	Currants.	80% <i>ad val.</i>
	0806.2090 ---	Other.	80% <i>ad val.</i>
08.07		Melons (including watermelons) and papaws (papayas), fresh.	
	0807.1000 -	Melons (including water-melons).	80% <i>ad val.</i>
	0807.2000 -	Papaws (papayas).	80% <i>ad val.</i>
08.08		Apples, pears and quinces, fresh.	
	0808.1000 -	Apples.	80% <i>ad val.</i>
		Pears and quinces:	
	0808.2010 ---	Pears.	80% <i>ad val.</i>
	0808.2020 ---	Quinces.	80% <i>ad val.</i>
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.1000 -	Apricots.	80% <i>ad val.</i>
	0809.2000 -	Cherries.	80% <i>ad val.</i>
	0809.3000 -	Peaches, including nectarines.	80% <i>ad val.</i>
	0809.4000 -	Plums and sloes.	80% <i>ad val.</i>
08.10		Other fruit, fresh.	
	0810.1000 -	Strawberries.	80% <i>ad val.</i>
	0810.2000 -	Raspberries, Blackberries, mulberries and loganberries.	80% <i>ad val.</i>
	0810.3000 -	Black, white or red currants and gooseberries.	80% <i>ad val.</i>
	0810.4000 -	Cranberries, Bilberries and other fruits of the genus <i>Vaccinium</i> .	80% <i>ad val.</i>
	0810.9000 -	Other.	80% <i>ad val.</i>
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water frozen, whether or not containing added sugar or other sweetening matter.	
	0811.1000 -	Strawberries.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0811.2000 -	Raspberries, Blackberries, Mulberries, loganberries, black, white or red currants and gooseberries.	80% <i>ad val.</i>
	0811.9000 -	Other.	80% <i>ad val.</i>
08.12		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.	
	0812.1000 -	Cherries.	80% <i>ad val.</i>
	0812.2000 -	Strawberries.	80% <i>ad val.</i>
	0812.9000 -	Other.	80% <i>ad val.</i>
08.13		Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
	0813.1000 -	Apricots.	80% <i>ad val.</i>
	0813.2000 -	Prunes.	80% <i>ad val.</i>
	0813.3000 -	Apples.	80% <i>ad val.</i>
	-	Other fruit:	
	0813.4010 ---	Tamarind.	80% <i>ad val.</i>
	0813.4090 ---	Other.	80% <i>ad val.</i>
	0813.5000 -	Mixtures of nuts or dried fruits of this Chapter.	80% <i>ad val.</i>
08.14	0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	80% <i>ad val.</i>
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
		Coffee not roasted:	
	0901.1100 --	Not decaffeinated.	80% <i>ad val.</i>
	0901.1200 --	Decaffeinated.	80% <i>ad val.</i>
	-	Coffee, roasted:	
	0901.2100 --	Not decaffeinated.	80% <i>ad val.</i>
	0901.2200 --	Decaffeinated.	80% <i>ad val.</i>
	0901.3000 -	Coffee husks and skin.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0901.4000 -	Coffee substitutes containing coffee.	80% <i>ad val.</i>
09.02		Tea, whether or not flavoured.	
	0902.1000 -	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.	80% <i>ad val.</i>
	0902.2000 -	Other green tea (not fermented).	40% <i>ad val.</i>
	0902.3000 -	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg.	50% <i>ad val.</i>
	0902.4000 -	Other black tea.	40% <i>ad val.</i>
09.03	0903.0000	Mate.	80% <i>ad val.</i>
09.05	0905.0000	Vanilla.	70% <i>ad val.</i>
09.07	0907.0000	Cloves (whole fruit, cloves & stems).	80% <i>ad val.</i>
09.08		Cardamoms:	
	0908.3020 ---	Other.	80% <i>ad val.</i>
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
	0909.1000 -	Seeds of anise or badian.	80% <i>ad val.</i>
	0909.2000 -	Seeds of coriander.	80% <i>ad val.</i>
	0909.3000 -	Seeds of cumin.	80% <i>ad val.</i>
	0909.4000 -	Seeds of caraway.	80% <i>ad val.</i>
	0909.5000 -	Seeds of fennel; juniper berries.	80% <i>ad val.</i>
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spice.	
	-	Ginger:	
	0910.1010 ---	Ginger, fresh.	80% <i>ad val.</i>
	0910.1020 ---	Ginger, dried.	80% <i>ad val.</i>
	0910.2000 -	Saffron.	80% <i>ad val.</i>
	0910.3000 -	Turmeric (curcuma).	80% <i>ad val.</i>
	0910.4000 -	Thyme; bay leaves.	80% <i>ad val.</i>
	0910.5000 -	Curry.	80% <i>ad val.</i>
		Other spices:	
	0910.9100 --	Mixtures referred to in Note I (b) to this Chapter.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	0910.9900 --	Other.	80% <i>ad val.</i>
10.05		Maize (corn).	
	1005.1000 -	Seed.	10% <i>ad val.</i>
	1005.9000 -	Other.	10% <i>ad val.</i>
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.	
	-	Rolled or flaked grain:	
	1104.1100 --	Of barley.	80% <i>ad val.</i>
	1104.1200 --	Of oats.	80% <i>ad val.</i>
	1104.1900 --	Of other cereals.	80% <i>ad val.</i>
	-	Other worked grains (for example, hulled, pearled, sliced or kibbled):	
	1104.2100 --	Of barley.	80% <i>ad val.</i>
	1104.2200 --	Of oats.	80% <i>ad val.</i>
	1104.2300 --	Of maize (corn).	80% <i>ad val.</i>
	1104.2900 --	Of other cereals.	80% <i>ad val.</i>
	1104.3000 -	Germ of cereals, whole, rolled, flaked or ground.	80% <i>ad val.</i>
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
	1210.1000 -	Hop cones, neither ground nor powdered nor in the form of pellets.	80% <i>ad val.</i>
	1210.2000 -	Hop cones, ground, powdered or in the form of pellets; lupulin.	80% <i>ad val.</i>
12.11			
	1211.9040 ---	Sandal wood	80% <i>ad val.</i>
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh 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.	
	1212.1000 -	Locust beans, including locust bean seeds.	80% <i>ad val.</i>
	1212.2000 -	Seaweeds and other algae.	50% <i>ad val.</i>
	1212.3000 -	Apricot, peach or plum stones and kernels.	80% <i>ad val.</i>
	1212.9900 --	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
13.01		Lac; natural gums, resins, gum resins and balsams.	
	1301.1000 -	Lac.	80% <i>ad val.</i>
	1301.2000 -	Gum Arabic.	80% <i>ad val.</i>
		Other:	
	1301.9010 ---	Cannabis resin and cannabis balsams.	80% <i>ad val.</i>
	1301.9090 ---	Other.	80% <i>ad val.</i>
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
		Vegetable saps and extracts:	
	1302.1100 --	Opium.	80% <i>ad val.</i>
	1302.1200 --	Of liquorice.	80% <i>ad val.</i>
	1302.1300 --	Of hops.	80% <i>ad val.</i>
	1302.1400 --	Of pyrethrum or of the roots of plants containing rotenone.	80% <i>ad val.</i>
	1302.1920 ---	Concentrates of poppy straw, extracts and linctures of cannabis	80% <i>ad val.</i>
	1302.1990 ---	Other	80% <i>ad val.</i>
	1302.2000 -	Pectic substances, pectinates and pectates	80% <i>ad val.</i>
		Mucilages and thickeners, whether or not modified, derived from vegetable products:	
	1302.3100 --	Agar-agar.	80% <i>ad val.</i>
	1302.3200 --	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seeds.	80% <i>ad val.</i>
	1302.3900 --	Other.	80% <i>ad val.</i>
14.04			
	1404.1010 ---	Hena.	80% <i>ad val.</i>
	1404.9020 ---	Betel leave.	Rs. 105 per kg.
15.01			
	1501.0010 ---		80% <i>ad val.</i>
	1501.0090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
15.02			
	1502.0020 ---	Inedible tallow.	40% <i>ad val.</i>
15.06		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	
	1506.0010 ---	Neat's-foot oil.	40% <i>ad val.</i>
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
	1507.1000 -	Crude oil, whether or not degummed.	Rs. 3250 per M. Ton.
	1507.9000 -	Other.	Rs. 3250 per M. Ton.
15.08		Groundnut oil and its fractions, whether or not refined, but not chemically modified.	
	1508.1000 -	Crude Oil.	Rs. 5700 per M. Ton.
	1508.9000 -	Other.	Rs. 5700 per M. Ton.
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
	1511.1000 -	Crude oil.	Rs. 4200 per M. Ton.
	1511.9000 -	Other.	Rs. 4200 per M. Ton.
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		Sunflower-seed or safflower oil and fractions thereof:	
	1512.1100 --	Crude oil.	Rs. 5700 per M. Ton.
	1512.1900 --	Other.	Rs. 5700 per M. Ton.
		Cotton-seed oil and its fractions:	
	1512.2100 --	Crude oil, whether or not gossypol has been removed.	Rs. 5700 per M. Ton.
	1512.2900 --	Other.	Rs. 5700 per M. Ton.

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
	1514.1000 -	Crude oil.	Rs. 8500 per M. Ton.
	1514.9000 -	Other.	Rs. 8500 per M. Ton.
15.15			
	1515.4000 -	Tung oil and its fractions.	50% <i>ad val.</i>
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
	-	Animal fats and oils and their fractions:	
	1516.1010 ---	Fish and whale oil.	80% <i>ad val.</i>
	1516.1090 ---	Other.	80% <i>ad val.</i>
	1516.2000 -	Vegetable fats and oils and their fractions.	80% <i>ad val.</i>
15.17		margarine; edible mixtures or preparations of animal or vegetable fats or oil or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.	
	1517.1000 -	Margarine, excluding liquid margarine.	80% <i>ad val.</i>
	1517.9000 -	Other.	80% <i>ad val.</i>
15.22	1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	80% <i>ad val.</i>
16.01	1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	80% <i>ad val.</i>
16.02		Other prepared or preserved meat, meat offal or blood.	
	1602.1000 -	Homogenised preparations.	80% <i>ad val.</i>
	1602.2000 -	Of liver of any animal.	80% <i>ad val.</i>
	-	Of poultry of heading No. 01.05:	
	1602.3100 --	Of turkeys.	80% <i>ad val.</i>
	1602.3900 --	Other.	80% <i>ad val.</i>
	-		
	1602.4100 --		80% <i>ad val.</i>
	1602.4200 --	Shoulders and cuts thereof.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	1602.4900 --	Other, including mixtures.	80% <i>ad val.</i>
	1602.5000 -	Of bovine animals.	80% <i>ad val.</i>
	1602.9000 -	Other, including preparations of blood of any animal.	80% <i>ad val.</i>
16.03	1603.0000	Extract and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates.	80% <i>ad val.</i>
16.04		Prepared or preserved fish, caviar and caviar substitutes prepared from fish-eggs.	
		Fish, whole or in pieces, but not minced:	
	1604.1100 --	Salmon.	80% <i>ad val.</i>
	1604.1200 --	Herrings.	80% <i>ad val.</i>
	1604.1300 --	Sardines, sardinella and brisling or sprats.	80% <i>ad val.</i>
	1604.1400 --	Tunas, skipjack and bonito (<i>Sarda</i> spp).	80% <i>ad val.</i>
	1604.1500 -	Mackerel.	80% <i>ad val.</i>
	1604.1600 --	Anchovies.	80% <i>ad val.</i>
	1604.1900 --	Other.	80% <i>ad val.</i>
	1604.2000 -	Other prepared or preserved fish.	80% <i>ad val.</i>
	1604.3000 -	Caviar and caviar substitutes.	80% <i>ad val.</i>
16.05		Crustaceans, molluses and other aquatic invertebrates, prepared or preserved.	
	1605.1000 -	Crab.	80% <i>ad val.</i>
	1605.2000 -	Shrimps and prawns.	80% <i>ad val.</i>
	1605.3000 -	Lobster.	80% <i>ad val.</i>
	1605.4000 -	Other crustaceans.	80% <i>ad val.</i>
	1605.9000 -	Other.	80% <i>ad val.</i>
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
		Raw sugar not containing added flavouring or colouring matter:	
	1701.1100 --	Cane sugar.	80% <i>ad val.</i>
	1701.1200 --	Beet Sugar.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Other.	
	1701.9100 --	Containing added flavouring or colouring matter.	80% <i>ad val.</i>
	--	Other:	
	1701.9910 ---	Sucrose.	80% <i>ad val.</i>
	1701.9990 ---	Other.	80% <i>ad val.</i>
17.02		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.	
	1702.2000 -	Maple sugar and maple syrup.	80% <i>ad val.</i>
	1702.6000 -	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.	80% <i>ad val.</i>
		Other, including invert sugar:	
	1702.9020 ---	Caramel.	80% <i>ad val.</i>
	1702.9090 ---	Other.	80% <i>ad val.</i>
17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.1000 -	Chewing gum, whether or not sugarcoated.	80% <i>ad val.</i>
	1704.9000 -	Other.	80% <i>ad val.</i>
18.01	1801.0000	Cocoa beans whole or broken, raw or roasted.	50% <i>ad val.</i>
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste.	50% <i>ad val.</i>
18.03		Cocoa paste, whether or not defatted.	
	1803.1000 -	Not defatted.	50% <i>ad val.</i>
	1803.2000 -	Wholly or partly defatted.	50% <i>ad val.</i>
18.04	1804.0000	Cocoa butter, fat and oil.	50% <i>ad val.</i>
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	50% <i>ad val.</i>
18.06		Chocolate and other food preparations containing cocoa.	
	1806.1000 -	Cocoa powder, containing added sugar or other sweetening matter.	50% <i>ad val.</i>
		Other preparation 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:	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	1806.2010 ---	Chocolate powders and couvertures.	50% <i>ad val.</i>
	1806.2090 ---	Other.	50% <i>ad val.</i>
	-	Other in blocks, slabs or bars:	
	1806.3100 --	Filled.	50% <i>ad val.</i>
	1806.3200 --	Not filled.	50% <i>ad val.</i>
	1806.9000 -	Other.	50% <i>ad val.</i>
19.01		Malt extract; food preparations of flour, meal, starch, or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50% not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.	
	1901.1090 ---	Other.	80% <i>ad val.</i>
	1901.2000 -	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	80% <i>ad val.</i>
	-	Other:	
	1901.9010 ---	Malt extract.	80% <i>ad val.</i>
	1901.9020 ---	Malik preparations obtained by replacing one of constituents of milk by another substance.	10% <i>ad val.</i>
	1901.9090 ---	Other.	80% <i>ad val.</i>
19.02		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.	
		Uncooked pasta, not stuffed or otherwise prepared:	
	1902.1100 --	Containing eggs.	80% <i>ad val.</i>
	1902.1900 --	Other.	80% <i>ad val.</i>
	1902.2000 -	Stuffed pasta, whether or not cooked or otherwise prepared.	80% <i>ad val.</i>
	1902.3000 -	Other pasta.	80% <i>ad val.</i>
	1902.4000 -	Couscous.	80% <i>ad val.</i>
19.03		Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	
	1903.0090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
19.04		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, pre-cooked or otherwise prepared.	
	1904.1000 -	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	80% <i>ad val.</i>
	1904.9000 -	Other.	80% <i>ad val.</i>
19.05		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.	
	1905.1000 -	Crispbread.	80% <i>ad val.</i>
	1905.2000 -	Gingerbread and the like.	80% <i>ad val.</i>
	1905.3000 -	Sweet biscuits, waffles and wafers.	80% <i>ad val.</i>
	1905.4000 -	Rusks, toasted bread and similar toasted products.	80% <i>ad val.</i>
	1905.9000 -	Other.	80% <i>ad val.</i>
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
	2001.1000 -	Cucumbers and gherkins.	80% <i>ad val.</i>
	2001.2000 -	Onions.	80% <i>ad val.</i>
	2001.9000 -	Other.	80% <i>ad val.</i>
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.1000 -	Tomatoes, whole or in pieces.	80% <i>ad val.</i>
	2002.9000 -	Other.	80% <i>ad val.</i>
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.1000 -	Mushrooms.	80% <i>ad val.</i>
	2003.2000 -	Truffles.	80% <i>ad val.</i>
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.	
	2004.1000 -	Potatoes.	80% <i>ad val.</i>
	2004.9000 -	Other vegetables and mixtures of vegetables.	80% <i>ad val.</i>
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	
	2005.1000 -	Homogenised vegetables.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2005.2000 -	Potatoes.	80% <i>ad val.</i>
	2005.3000 -	Sauerkraut.	80% <i>ad val.</i>
	2005.4000 -	Peas (<i>Pisum sativum</i>).	80% <i>ad val.</i>
	-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	2005.5100 --	Beans, shelled.	80% <i>ad val.</i>
	2005.5900 --	Other.	80% <i>ad val.</i>
	2005.6000 -	Asparagus.	80% <i>ad val.</i>
	2005.7000 -	Olives.	80% <i>ad val.</i>
	2005.8000 -	Sweet corn (<i>Zea mays</i> var <i>scaccharata</i>).	80% <i>ad val.</i>
	2005.9000 -	Other vegetables and mixture of vegetables.	80% <i>ad val.</i>
20.06	2006.0000	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised.)	80% <i>ad val.</i>
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	
	2007.1000 -	Homogenised preparations.	80% <i>ad val.</i>
	-	Others:	
	2007.9100 --	Citrus fruits.	80% <i>ad val.</i>
	2007.9900 --	Other.	80% <i>ad val.</i>
20.08		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.	
	-	Nuts, ground-nuts and other seeds, whether or not mixed together:	
	2008.1100 --	Ground-nuts.	80% <i>ad val.</i>
	2008.1900 --	Other, including mixtures.	80% <i>ad val.</i>
	2008.2000 -	Pineapples.	80% <i>ad val.</i>
	2008.3000 -	Citrus fruits.	80% <i>ad val.</i>
	2008.4000 -	Pears.	80% <i>ad val.</i>
	2008.5000 -	Apricots.	80% <i>ad val.</i>
	2008.6000 -	Cherries.	80% <i>ad val.</i>
	2008.7000 -	Peaches.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2008.8000 -	Strawberries.	80% <i>ad val.</i>
	-	Other, including mixtures other than those of subheading No. 2008.19:	
	2008.9100 --	Palm hearts.	80% <i>ad val.</i>
	2008.9200 --	Mixtures.	80% <i>ad val.</i>
	2008.9900 --	Other.	80% <i>ad val.</i>
20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
	-	Orange juice:	
	2009.1100 -	Frozen.	80% <i>ad val.</i>
	2009.1900 --	Other.	80% <i>ad val.</i>
	2009.2000 -	Grapefruit juice.	80% <i>ad val.</i>
	2009.3000 --	Juice of any other single citrus fruit.	80% <i>ad val.</i>
	2009.4000 -	Pineapple juice.	80% <i>ad val.</i>
	2009.5000 -	Tomato juice.	80% <i>ad val.</i>
	2009.6000 -	Grape juice (including grape must).	80% <i>ad val.</i>
	2009.7000 -	Apple juice.	80% <i>ad val.</i>
	2009.8000 -	Juice of any other single fruit or vegetable.	80% <i>ad val.</i>
	2009.9000 -	Mixtures of juices.	80% <i>ad val.</i>
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
	2101.1000 -	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences of concentrates or with a basis of coffee.	80% <i>ad val.</i>
	-	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
	2101.2010 ---	Tea preparations consisting of mixture of tea, milk powder and sugar.	80% <i>ad val.</i>
	2101.2090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2101.3000 -	Roasted chicory and other roasted coffee substitutes, and extracts essences and concentrates thereof.	80% <i>ad val.</i>
21.02		Yeasts (active or inactive); other single cell microorganisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	
	2102.3000 -	Prepared baking powders.	80% <i>ad val.</i>
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
	2103.1000 -	Soya sauce.	80% <i>ad val.</i>
	2103.2000 -	Tomato ketchup and other tomato sauces.	80% <i>ad val.</i>
	2103.3000 -	Mustard flour and meal and prepared mustard.	80% <i>ad val.</i>
	2103.9000 -	Other.	80% <i>ad val.</i>
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	
	2104.1000 -	Soups and broths and preparations therefor.	80% <i>ad val.</i>
	2104.2000 -	Homogenised composite food preparations.	80% <i>ad val.</i>
21.05	21.05.0000	Ice cream and other edible ice, whether or not containing cocoa.	80% <i>ad val.</i>
21.06		Food preparations and not elsewhere specified or included.	
	2106.1000 -	Protein concentrates and textured protein substances.	80% <i>ad val.</i>
	-	Others:	
	2106.9010 ---	Flavouring powders and concentrated extracts for preparation of food and beverages.	80% <i>ad val.</i>
	2106.9090 ---	Other.	80% <i>ad val.</i>
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
	2201.1000 -	Mineral waters and aerated waters.	80% <i>ad val.</i>
22.02		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 No. 20.09.	
	2202.1000 -	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2202.9000 -	Other.	80% <i>ad val.</i>
	2207.2000 -	Ethyl alcohol and other spirits, denatured, of any strength.	80% <i>ad val.</i>
22.09	2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	80% <i>ad val.</i>
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2404.1000 -	Cigars, cheroots and cigarillos, containing tobacco.	80% <i>ad val.</i>
	2404.2000 -	Cigarettes containing tobacco.	80% <i>ad val.</i>
	2402.9000 -	Other.	80% <i>ad val.</i>
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
	2403.1000 -	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	80% <i>ad val.</i>
	-	Other.	
	2403.9100 --	"Homogenised" or "reconstituted" tobacco.	80% <i>ad val.</i>
	--	Other :	
	2403.9910 ---	Tobacco extracts and essences.	80% <i>ad val.</i>
	2403.9990 ---	Other.	80% <i>ad val.</i>
25.30			
	2530.9010 ---	Meerschaum (whether or not in polished pieces) and amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet.	80% <i>ad val.</i>
	2530.9040 ---	Broken pottery.	80% <i>ad val.</i>
II.—INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
	2806.1000 -	Hydrogen chloride (hydrochloric acid)	30% <i>ad val.</i>
	2806.2000 -	Chlorosulphuric acid.	30% <i>ad val.</i>
28.07	2807.0000 -	Sulphuric acid; oleum.	30% <i>ad val.</i>
28.08		Nitric acid; sulphonitric acids.	
	2808.0010 ---	Nitric acid.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2808.0020 ---	Sulphonitric acids.	30% <i>ad val.</i>
28.09		Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.	
	2809.1000 -	Diphosphorus penta-oxide.	30% <i>ad val.</i>
	2809.2000 -	Phosphoric acid and polyphosphoric acids.	30% <i>ad val.</i>
28.10	2810.0000	Oxides of boron; boric acids.	30% <i>ad val.</i>
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	-	Other inorganic acids:	
	2811.1100 --	Hydrogen fluoride (hydrofluoric acid)	30% <i>ad val.</i>
	2811.1900 --	Other.	30% <i>ad val.</i>
	-	Other inorganic oxygen compound of non-metals:	
	2811.2100 --	Carbon dioxide.	30% <i>ad val.</i>
	2811.2200 --	Silicon dioxide.	30% <i>ad val.</i>
	2811.2300 --	Sulphur dioxide.	30% <i>ad val.</i>
	2811.2900 --	Other.	30% <i>ad val.</i>
		III.—HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
28.12		Halides and halide oxides of non-metals.	
	2812.1000 -	Chlorides and chloride oxides.	30% <i>ad val.</i>
	2812.9000 -	Other.	30% <i>ad val.</i>
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.	
	2813.1000 -	Carbon disulphide.	30% <i>ad val.</i>
	2813.9000 -	Other.	30% <i>ad val.</i>
		IV.—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14		Ammonia, anhydrous or in aqueous solution.	
	2814.1000 -	Anhydrous ammonia.	30% <i>ad val.</i>
	2814.2000 -	Ammonia in aqueous solution	30% <i>ad val.</i>
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	2815.2000 -	Potassium hydroxide (caustic potash).	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2815.3000 -	Peroxides of sodium or potassium.	30% <i>ad val.</i>
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
	2816.1000 -	Hydroxide and peroxide of magnesium.	30% <i>ad val.</i>
	2816.2000 -	Oxide, hydroxide and peroxide of strontium.	30% <i>ad val.</i>
	2816.3000 -	Oxide, hydroxide and peroxide of barium.	30% <i>ad val.</i>
28.17	2817.0000	Zinc Oxide; zinc peroxide.	30% <i>ad val.</i>
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
	2818.1000 -	Artificial corundum whether or not chemically defined.	30% <i>ad val.</i>
	2818.2000 -	Aluminium oxide, other than artificial corundum.	30% <i>ad val.</i>
	2818.3000 -	Aluminium hydroxide.	30% <i>ad val.</i>
28.19		Chromium oxide and hydroxides.	
	2819.1000 -	Chromium trioxide.	30% <i>ad val.</i>
	2819.9000 -	Other.	30% <i>ad val.</i>
28.20		Manganese oxides.	
	2820.1000 -	Manganese dioxide.	30% <i>ad val.</i>
	2820.9000 -	Other.	30% <i>ad val.</i>
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluate as Fe_2O_3.	
	2821.1000 -	Iron oxides and hydroxides.	30% <i>ad val.</i>
	2821.2000 -	Earth colours.	30% <i>ad val.</i>
28.22	2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.	30% <i>ad val.</i>
28.23	2823.0000	Titanium oxides.	30% <i>ad val.</i>
28.24		Lead oxides; red lead and orange lead.	
	2824.1000 -	Lead monoxide (litharge, massicot)	30% <i>ad val.</i>
	2824.2000 -	Red lead and orange lead.	30% <i>ad val.</i>
	2824.9000 -	Other.	30% <i>ad val.</i>
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
	2825.1000 -	Hydrazine and hydroxylamine and their inorganic salts.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2825.2000 -	Lithium oxide and hydroxide.	30% <i>ad val.</i>
	2825.3000 -	Vanadium oxides and hydroxides.	30% <i>ad val.</i>
	2825.4000 -	Nickel oxides and hydroxides.	30% <i>ad val.</i>
	2825.5000 -	Copper oxides and hydroxides.	30% <i>ad val.</i>
	2825.6000 -	Germanium oxides and zirconium dioxides.	30% <i>ad val.</i>
	2825.7000 -	Molybdenum oxides and hydroxides.	30% <i>ad val.</i>
	2825.8000 -	Antimony oxides.	30% <i>ad val.</i>
	2825.9000 -	Other.	30% <i>ad val.</i>
V.—SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND MATERIALS			
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
		Fluorides:	
	2826.1100 --	Of ammonium or of sodium.	30% <i>ad val.</i>
	2826.1200 --	Of aluminium.	30% <i>ad val.</i>
	2826.1900 --	Other.	30% <i>ad val.</i>
	2826.2000 -	Fluorocilicates of sodium or of potassium.	30% <i>ad val.</i>
	2826.3000 -	Sodium hexafluoroaluminate (synthetic cryolite).	30% <i>ad val.</i>
	2826.9000 -	Other.	30% <i>ad val.</i>
28.27		Chlorides, chloride oxides and chloride Hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
	2827.1000 -	Ammonium chloride.	30% <i>ad val.</i>
	2827.2000 -	Calcium chloride.	30% <i>ad val.</i>
		Other chlorides:	
	2827.3100 --	Of magnesium.	30% <i>ad val.</i>
	2827.3200 --	Of aluminium.	30% <i>ad val.</i>
	2827.3300 --	Of iron.	30% <i>ad val.</i>
	2827.3400 --	Of cobalt.	30% <i>ad val.</i>
	2827.3500 --	Of nickel.	30% <i>ad val.</i>
	2827.3600 -	Of zinc.	30% <i>ad val.</i>
	2827.3700 -	Of tin.	30% <i>ad val.</i>
	2827.3800 --	Of barium.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2827.3900 --	Other.	30% <i>ad val.</i>
	-	Chloride oxides and chloride hydroxides:	
	2827.4100 --	Of copper.	30% <i>ad val.</i>
	2827.4900 --	Other.	30% <i>ad val.</i>
	-	Bromides and bromide oxides:	
	2827.5100 --	Bromides of sodium or of potassium.	30% <i>ad val.</i>
	2827.5900 --	Other.	30% <i>ad val.</i>
	2827.6000 -	Iodides and iodide oxides.	30% <i>ad val.</i>
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	2828.1000 -	Commercial calcium hypochlorite and other calcium hypochlorites	30% <i>ad val.</i>
	-	Other:	
	2828.9010 ---	Hypobromites.	30% <i>ad val.</i>
	2828.9090 ---	Other.	30% <i>ad val.</i>
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	-	Chlorates:	
	2829.1100 --	Of sodium.	30% <i>ad val.</i>
	2829.1900 --	Other.	30% <i>ad val.</i>
	2829.9000 -	Other.	30% <i>ad val.</i>
28.30		Sulphides; polysulphides.	
	2830.1000 -	Sodium sulphides.	30% <i>ad val.</i>
	2830.2000 -	Zinc sulphide	30% <i>ad val.</i>
	2830.3000 -	Cadmium sulphide.	30% <i>ad val.</i>
	-	Other:	
	2830.9010 ---	Sodium hydrogen sulphide.	30% <i>ad val.</i>
	2830.9090 ---	Other.	30% <i>ad val.</i>
28.31		Dithionites and sulphonylates.	
	2831.1000 -	Of sodium.	30% <i>ad val.</i>
	2831.9000 -	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
28.32		Sulphites; thiosulphates.	
	2832.1000 -	Sodium sulphites.	30% <i>ad val.</i>
	2832.2000 -	Other sulphites.	30% <i>ad val.</i>
	2832.3000 -	Thiosulphates.	30% <i>ad val.</i>
28.33		Sulphates; alums; peroxosulphate. (persulphates).	
	-	Sodium sulphates:	
	2833.1100 --	Disodium sulphate.	30% <i>ad val.</i>
	2833.1900 --	Other.	30% <i>ad val.</i>
	-	Other sulphates:	
	2833.2100 --	Of magnesium.	30% <i>ad val.</i>
	2833.2200 --	Of aluminium.	30% <i>ad val.</i>
	2833.2300 --	Of chromium.	30% <i>ad val.</i>
	2833.2400 --	Of nickel.	30% <i>ad val.</i>
	2833.2500 --	Of copper.	30% <i>ad val.</i>
	2833.2600 --	Of zinc.	30% <i>ad val.</i>
	2833.2700 --	Of barium.	30% <i>ad val.</i>
	2833.2900 --	Other.	30% <i>ad val.</i>
	2833.3000 -	Alums.	30% <i>ad val.</i>
	2833.4000 -	Peroxosulphates (persulphates).	30% <i>ad val.</i>
28.34		Nitrites; nitrates.	
	2834.1000 -	Nitrites.	30% <i>ad val.</i>
	-	Nitrates:	
	2834.2100 --	Of potassium.	30% <i>ad val.</i>
	2834.2200 --	Of bismuth.	30% <i>ad val.</i>
	2834.2900 --	Other.	30% <i>ad val.</i>
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	
	2835.1000 -	Phosphinates (hypophosphites) and phosphonates (phosphites).	30% <i>ad val.</i>
	-	Phosphates:	
	2835.2100 --	Of triammonium.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2835.2200 --	Of mono-or disodium.	30% <i>ad val.</i>
	2835.2300 --	Of trisodium.	30% <i>ad val.</i>
	2835.2400 --	Of potassium.	30% <i>ad val.</i>
	2835.2500 --	Calcium hydrogenorthophosphate ("dicalcium phosphate")	30% <i>ad val.</i>
	2835.2600 --	Other phosphates of calcium.	30% <i>ad val.</i>
	2835.2900 --	Other.	30% <i>ad val.</i>
	-	Polyphosphates:	
	2835.3100 --	Sodium triphosphate (sodium tripolyphosphate).	30% <i>ad val.</i>
	2835.3900 --	Other.	30% <i>ad val.</i>
28.36		Carbonates; peroxycarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate.	
	2836.1000 -	Commercial ammonium carbonate and other ammonium carbonates.	30% <i>ad val.</i>
	2836.2000 -	Disodium carbonate.	30% <i>ad val.</i>
	2836.3000 -	Sodium hydrogencarbonate (sodium bicarbonate).	30% <i>ad val.</i>
	2836.4000 -	Potassium carbonates.	30% <i>ad val.</i>
	2836.5000 -	Calcium carbonate.	30% <i>ad val.</i>
	2836.6000 -	Barium carbonate.	30% <i>ad val.</i>
	2836.7000 -	Lead carbonate.	30% <i>ad val.</i>
	-	Other:	
	2836.9100 --	Lithium carbonates.	30% <i>ad val.</i>
	2836.9200 --	Strontium carbonate.	30% <i>ad val.</i>
	2836.9300 --	Bismuth carbonate.	30% <i>ad val.</i>
	2836.9900 --	Other.	30% <i>ad val.</i>
28.37		Cyanides, cyanide oxides and complex cyanides.	
	-	Cyanides and cyanide oxides:	
	2837.1100 --	Of sodium.	30% <i>ad val.</i>
	2837.1900 --	Other.	30% <i>ad val.</i>
	2837.2000 -	Complex cyanides.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
28.38	2838.0000	Fulminates, cyanates and thiocyanates.	30% <i>ad val.</i>
28.39		Silicates; commercial alkali metal silicates.	
		Of sodium:	
	2839.1100 --	Sodium metasilicates.	30% <i>ad val.</i>
	2839.1900 --	Other.	30% <i>ad val.</i>
	2839.2000 -	Of potassium.	30% <i>ad val.</i>
	2839.9000 -	Other.	30% <i>ad val.</i>
28.40		Borates; peroxoborates (perborates)	
		Disodium tetraborate (refined borax):	
	2840.1100 --	Anhydrous.	30% <i>ad val.</i>
	2840.1900 --	Other.	30% <i>ad val.</i>
	2840.2000 -	Other borates.	30% <i>ad val.</i>
	2840.3000 -	Peroxoborates (Perborates).	30% <i>ad val.</i>
28.41		Salts of oxometallic or peroxometallic acids	
	2841.1000 -	Aluminates.	30% <i>ad val.</i>
	2841.2000 -	Chromates of zinc or of lead.	30% <i>ad val.</i>
	2841.3000 -	Sodium dichromate.	30% <i>ad val.</i>
	2841.4000 -	Potassium dichromate.	30% <i>ad val.</i>
	2841.5000 -	Other chromates and dichromates; peroxychromates.	30% <i>ad val.</i>
	2841.6000 -	Manganites, manganates and permanganates.	30% <i>ad val.</i>
	2841.7000 -	Molybdates.	30% <i>ad val.</i>
	2841.8000 -	Tungstates (wolframates).	30% <i>ad val.</i>
	2841.9000 -	Other.	30% <i>ad val.</i>
28.42		Other salts of inorganic acids or peroxyacids, excluding azides.	
	2842.1000 -	Double or complex silicates	30% <i>ad val.</i>
	2842.9000 -	Other	30% <i>ad val.</i>
VI.—MISCELLANEOUS			
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
	2843.1000 -	Colloidal precious metals	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Silver compounds:	
	2843.2100 -	Silver nitrate	30% <i>ad val.</i>
	2843.2900 -	Other	30% <i>ad val.</i>
	2843.3000 -	Gold compound	30% <i>ad val.</i>
	2843.9000 -	Other compound; amalgams	30% <i>ad val.</i>
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
	2844.1000 -	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds.	30% <i>ad val.</i>
	2844.2000 -	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235 plutonium or compounds of these products.	30% <i>ad val.</i>
	2844.3000 -	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets) ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products.	30% <i>ad val.</i>
	2844.4000 -	Radioactive elements and isotopes and compounds other than those of sub-heading No. 2844.10, 2844.20, or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds radioactive residues.	30% <i>ad val.</i>
	2844.5000 -	Spent (irradiated) fuel elements (cartridges) of nuclear reactors.	30% <i>ad val.</i>
28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
	2845.1000 -	Heavy water (deuterium oxide).	30% <i>ad val.</i>
	2845.9000 -	Other.	30% <i>ad val.</i>
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
	2846.1000 -	Lanthanum compounds.	30% <i>ad val.</i>
	2846.9000 -	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
28.47	2847.0000	Hydrogen peroxide, whether or not solidified with urea.	30% <i>ad val.</i>
28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.	
	2848.1000 -	Of opper (phosphor copper), containing more than 15% by weight of phosphorus.	30% <i>ad val.</i>
	2848.9000 -	Of other metals or of non-metals.	30% <i>ad val.</i>
28.49		Carbides, whether or not chemically defined.	
	2849.1000 -	Of Calcium.	30% <i>ad val.</i>
	2849.2000 -	Of silicon.	30% <i>ad val.</i>
	2849.9000 -	Other.	30% <i>ad val.</i>
28.50	2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	30% <i>ad val.</i>
28.51	2851.0000	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.	30% <i>ad val.</i>
I.—HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01		Acyclic hydrocarbons.	
	2901.1000 -	Saturated.	30% <i>ad val.</i>
		Unsaturated:	
	2901.2100 --	Ethylene.	30% <i>ad val.</i>
	2901.2200 --	Propene (propylene).	30% <i>ad val.</i>
	2901.2300 --	Butene (butylene) and isomers thereof.	30% <i>ad val.</i>
	2901.2400 --	Buta-1, 3-diene and isoprene.	30% <i>ad val.</i>
	2901.2900 --	Other.	30% <i>ad val.</i>
29.02		Cyclic hydrocarbons.	
		Cyclanes, cyclenes and cycloterpenes:	
	2902.1100 -	Cyclohexane.	30% <i>ad val.</i>
	2902.1900 --	Other	30% <i>ad val.</i>
	2902.2000 -	Benzene.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2902.3000 -	Toluene.	30% <i>ad val.</i>
	-	Xylenes :	
	2902.4100 --	o-Xylene.	30% <i>ad val.</i>
	2902.4200 --	m-Xylene.	30% <i>ad val.</i>
	2902.4300 --	p-Xylene.	30% <i>ad val.</i>
	2902.4400 --	Mixed xylene isomers.	30% <i>ad val.</i>
	2902.5000 -	Styrene.	30% <i>ad val.</i>
	2902.6000 -	Ethylbenzene.	30% <i>ad val.</i>
	2902.7000 -	Cumene.	30% <i>ad val.</i>
	2902.9000 -	Other.	30% <i>ad val.</i>
29.03		Halogenated derivatives of hydrocarbons.	
		Saturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.1100 --	Chloroethane (ethyl chloride).	30% <i>ad val.</i>
	2903.1200 --	Dichloromethane (methylene chloride)	30% <i>ad val.</i>
	2903.1300 --	Chloroform (trichloromethane).	30% <i>ad val.</i>
	2903.1400 --	Carbon tetrachloride.	30% <i>ad val.</i>
	2903.1500 --	1, 2-Dichloroethane (ethylene dichloride).	30% <i>ad val.</i>
	2903.1600 --	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes.	30% <i>ad val.</i>
	2903.1900 --	Other.	30% <i>ad val.</i>
		Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.2100 --	Vinyl chloride (chloroethylene).	30% <i>ad val.</i>
	2903.2200 --	Trichloroethylene.	30% <i>ad val.</i>
	2903.2300 --	Tetrachloroethylene (perchloroethylene).	30% <i>ad val.</i>
	2903.2900 --	Other.	30% <i>ad val.</i>
	2903.3000 -	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons.	30% <i>ad val.</i>
	2903.4000 -	Halogenated derivatives of a cyclic hydrocarbons containing two or more different halogens.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
	2903.5100 --	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane.	30% <i>ad val.</i>
	2903.5900 --	Other.	30% <i>ad val.</i>
	-	Halogenated derivatives of aromatic hydrocarbons:	
	2903.6100 --	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene.	30% <i>ad val.</i>
	2903.6200 --	Hexachlorobenzene and DDT [1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane].	30% <i>ad val.</i>
	2903.6900 --	Other.	30% <i>ad val.</i>
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
	2904.1000 -	Derivatives containing only sulphogroups, their salts and ethyl ester.	30% <i>ad val.</i>
	-	Derivatives containing only nitro or only nitroso Groups:	
	2904.2010 ---	Nitrobenzene (mirbane oil).	30% <i>ad val.</i>
	2904.2090 ---	Other.	30% <i>ad val.</i>
	2904.9000 -	Other.	30% <i>ad val.</i>
		II.—ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Saturated monohydroxy alcohols:	
	2905.1200 --	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol).	30% <i>ad val.</i>
	2905.1300 --	Butan-1-ol (n-butyl alcohol).	30% <i>ad val.</i>
	2905.1400 --	Other butanols.	30% <i>ad val.</i>
	2905.1500 --	Pentanol (amyl alcohol) and isomers thereof.	30% <i>ad val.</i>
	2905.1600 --	Octanol (octyl alcohol) and isomers thereof.	30% <i>ad val.</i>
	2905.1700 --	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (Stearyl alcohol) and octadecan-1-ol (stearyl alcohol).	30% <i>ad val.</i>
	2905.1900 --	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Unsaturated monohydric alcohols:	
	2905.2100 --	Allyl alcohol.	30% <i>ad val.</i>
	2905.2200 --	Acyclic terpene alcohols.	30% <i>ad val.</i>
	2905.2900 --	Other.	30% <i>ad val.</i>
	-	Diols:	
	2905.3100 --	Ethylene glycol (ethanediol).	30% <i>ad val.</i>
	2905.3200 --	Propylene glycol (propane-1, 2-diol).	30% <i>ad val.</i>
	2905.3900 --	Other.	30% <i>ad val.</i>
	-	Other polyhydric alcohols:	
	2905.4100 --	2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane).	30% <i>ad val.</i>
	2905.4200 --	Pentaerythritol.	30% <i>ad val.</i>
	2905.4300 --	Mannitol.	30% <i>ad val.</i>
	2905.4400 --	D-glucitol (sorbitol).	30% <i>ad val.</i>
	2905.4900 --	Other.	30% <i>ad val.</i>
	2905.5000 -	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.	30% <i>ad val.</i>
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Cyclanic, cyclenic or cycloterpenic:	
	2906.1100 --	Menthol.	30% <i>ad val.</i>
	2906.1200 --	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols.	30% <i>ad val.</i>
	2906.1300 --	Sterols and inositols.	30% <i>ad val.</i>
	2906.1400 --	Terpineols.	30% <i>ad val.</i>
	2906.1900 --	Other.	30% <i>ad val.</i>
	-	Aromatic:	
	2906.2100 --	Benzyl alcohol.	30% <i>ad val.</i>
	2906.2900 --	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
III.—PHENOLS, PHENOL-ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07		Phenols; phenol-alcohols.	
		Monophenols:	
	2907.1100 --	Phenol (hydroxybenzene) and its salts.	30% <i>ad val.</i>
	2907.1200 --	Cresols and their salts.	30% <i>ad val.</i>
	2907.1300 --	Octylphenol, nonylphenol and their isomers, salts thereof.	30% <i>ad val.</i>
	2907.1400 --	Xylenols and their salts.	30% <i>ad val.</i>
	2907.1500 --	Naphthols and their salts.	30% <i>ad val.</i>
	2907.1900 --	Other.	30% <i>ad val.</i>
		Polyphenols:	
	2907.2100 --	Resoreinol and its salts.	30% <i>ad val.</i>
	2907.2200 --	Hydroquinone (quinol) and its salts.	30% <i>ad val.</i>
	2907.2300 --	4, 4-Isopropylidenediphenol (bisphenol A, diphenylolpropane). and its salts.	30% <i>ad val.</i>
	2907.2900 --	Other.	30% <i>ad val.</i>
	2907.3000 -	Phenol-alcohols.	30% <i>ad val.</i>
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or pheno-alcohols.	
	2908.1000 -	Derivatives containing only halogen substituents and their salts.	30% <i>ad val.</i>
	2908.2000 -	Derivatives containing only sulpho groups, their salts and esters.	30% <i>ad val.</i>
	2908.9000 -	Other.	30% <i>ad val.</i>
IV.—ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATES.			
29.09		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.	
		Acyclic ethers and their halogenated, sulphonated,	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		nitrated or nitrosated derivatives:	
	2909.1100 --	Diethyl ether	30% <i>ad val.</i>
	2909.1900 --	Other.	30% <i>ad val.</i>
	2909.2000 -	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>
	2909.3000 -	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>
	-	Ether-alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives:	
	2909.4100 --	2,2-Oxydiethanol (diethylene glycol, digol).	30% <i>ad val.</i>
	2909.4200 --	Monomethyl ethers of ethylene glycol or of diethylene glycol.	30% <i>ad val.</i>
	2909.4300 --	Monobutyl ether of ethylene glycol or of diethylene glycol.	30% <i>ad val.</i>
	2909.4400 --	Other monoalkylethers of ethylene glycol or of diethylene glycol.	30% <i>ad val.</i>
	2909.4900 --	Other.	30% <i>ad val.</i>
	2909.5000 -	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>
	2909.6000 -	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>
29.10		Epoxides, epoxyalcohols, epoxphenols and epoxyethers, with three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2910.1000 -	Oxirane (ethylene oxide).	30% <i>ad val.</i>
	2910.2000 -	Methyloxirane (propylene oxide).	30% <i>ad val.</i>
	2910.3000 -	1-Chloro-2,3-epoxypropane (epichlorohydrin).	30% <i>ad val.</i>
	2910.9000 -	Other.	30% <i>ad val.</i>
29.11	2911.0000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>
		V.—ALDEHYDE-FUNCTION COMPOUNDS	
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	-	Acyclic aldehydes without other oxygen function:	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2912.1100 --	Methanal (formaldehyde).	30% <i>ad val.</i>
	2912.1200 --	Ethanal (acetaldehyde).	30% <i>ad val.</i>
	2912.1300 --	Butanal (butyraldehyde, normal isomer).	30% <i>ad val.</i>
	2912.1900 --	Other.	30% <i>ad val.</i>
	-	Cyclic aldehydes without other oxygen function:	
	2912.2100 --	Benzaldehyde.	30% <i>ad val.</i>
	2912.2900 --	Other.	30% <i>ad val.</i>
	2912.3000 -	Aldehyde-alcohols.	30% <i>ad val.</i>
	-	Aldehyde-ethers, aldehyde-phen and aldehydes with other oxygen function:	
	2912.4100 --	Vanillin (4-hydroxy-3-methoxybenzaldehyde).	30% <i>ad val.</i>
	2912.4200 --	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde).	30% <i>ad val.</i>
	2912.4900 --	Other.	30% <i>ad val.</i>
	2912.5000 -	Cyclic polymers of aldehydes.	30% <i>ad val.</i>
	2912.6000 -	Paraformaldehyde.	30% <i>ad val.</i>
29.13	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	30% <i>ad val.</i>
VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Acyclic ketones without other oxygen function:	
	2914.1100 --	Acetone.	30% <i>ad val.</i>
	2914.1200 --	Butanone (methyl ethyl ketone).	30% <i>ad val.</i>
	2914.1300 --	4-Methylpentan-2-one (methyl isobutyl ketone).	30% <i>ad val.</i>
	2914.1900 --	Other.	30% <i>ad val.</i>
	-	Cyclic, cyclenic or cycloterpenic ketones without other oxygen function:	
	2914.2100 --	Camphor.	30% <i>ad val.</i>
	29.14.2200 --	Cyclohexanone and methylcyclohexanones.	30% <i>ad val.</i>
	2914.2300 --	Ionones and methylionones.	30% <i>ad val.</i>
	2914.2900 --	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2914.3000 -	Aromatic ketones without other oxygen function.	30% <i>ad val.</i>
	-	Ketone-alcohols and ketone-aldehydes:	
	2914.4100 --	4-Hydroxy-4-methyl-pentan-2-one (diacetone alcohol).	30% <i>ad val.</i>
	2914.4900 --	Other.	30% <i>ad val.</i>
	2914.5000 -	Ketone-phenols and ketones with other oxygen function.	30% <i>ad val.</i>
	-	Quinones:	
	2914.6100 --	Anthraquinone.	30% <i>ad val.</i>
	2914.6900 --	Other.	30% <i>ad val.</i>
	2914.7000 -	Halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>

VII.—CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.15

Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.

		Formic Acid, its salts and esters:	
	2915.1100 --	Formic Acid.	30% <i>ad val.</i>
	2915.1200 --	Salts formic acid.	30% <i>ad val.</i>
	2915.1300 --	Esters of formic acid.	30% <i>ad val.</i>
	-	Acetic acid and its salts, acetic anhydride:	
	2915.2100 --	Acetic Acid.	30% <i>ad val.</i>
	2915.2200 --	Sodium acetate.	30% <i>ad val.</i>
	2915.2300 --	Cobalt acetates.	30% <i>ad val.</i>
	2915.2400 --	Acetic anhydride.	30% <i>ad val.</i>
	-	Other:	
	2915.2910 --	Potassium acetate.	30% <i>ad val.</i>
	2915.2990 ---	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Esters of acetic acid:	
	2915.3100 --	Ethyl acetate.	30% <i>ad val.</i>
	2915.3200 --	Vinyl acetate.	30% <i>ad val.</i>
	2915.3300 --	n-Butyl acetate.	30% <i>ad val.</i>
	2915.3400 --	Isobutyl acetate.	30% <i>ad val.</i>
	2915.3500 --	2-Ethoxyethyl acetate.	30% <i>ad val.</i>
	2915.3900 --	Other.	30% <i>ad val.</i>
	2915.4000 -	Mono, di-or tri-chloroacetic acids, their salts and esters.	30% <i>ad val.</i>
	2915.5000 -	Propionic acid, its salts and esters.	30% <i>ad val.</i>
	2915.6000 -	Butyric acids, valeric acids, their salts and ester.	30% <i>ad val.</i>
	2915.7000 -	Palmitic acid, stearic acid, their salts and esters.	30% <i>ad val.</i>
	2915.9000 -	Other.	30% <i>ad val.</i>
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	
	2916.1100 --	Acyclic acid and its salts.	30% <i>ad val.</i>
	2916.1200 --	Esters of acrylic acid.	30% <i>ad val.</i>
	2916.1300 --	Methacrylic acid and its salts.	30% <i>ad val.</i>
	2916.1400 --	Esters of methacrylic acid.	30% <i>ad val.</i>
	2916.1500 --	Oleic, linoleic or linolenic acids, their salts and esters.	30% <i>ad val.</i>
	2916.1900 --	Other.	30% <i>ad val.</i>
	2916.2000 -	Cyclanic, cyclenic or cycloterpenic mono-carboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	30% <i>ad val.</i>
		Aromatic monocarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:	
	2916.3100 --	Benzoic acid, its salts and esters.	30% <i>ad val.</i>
	2916.3200 --	Benzoyl peroxide and benzoyl chloride.	30% <i>ad val.</i>
	2916.3300 --	Phenylacetic acid, its salts and esters.	30% <i>ad val.</i>
	2916.3900 --	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2917.1100 --	Oxalic acid, its salts and esters.	30% <i>ad val.</i>
	2917.1200 --	Adipic acid, its salts and esters.	30% <i>ad val.</i>
	2917.1300 --	Azelaic acid, sebacic acid, their salts and esters.	30% <i>ad val.</i>
	2917.1400 --	Maleic anhydride.	30% <i>ad val.</i>
	2917.1900 --	Other.	30% <i>ad val.</i>
	2917.2000 -	Cyclanic, cycloenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	30% <i>ad val.</i>
	-	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2917.3100 --	Dibutyl orthophthalates.	30% <i>ad val.</i>
	2917.3200 --	Diocetyl orthophthalates.	30% <i>ad val.</i>
	2917.3300 --	Dinonyl or didecyl orthophthalates.	30% <i>ad val.</i>
	2917.3400 --	Other esters of orthophthalic acid.	30% <i>ad val.</i>
	2917.3500 --	Phthalic anhydride.	30% <i>ad val.</i>
	2917.3600 --	Terephthalic acid and its salts.	30% <i>ad val.</i>
	2917.3700 --	Dimethyl terephthalate.	30% <i>ad val.</i>
	2917.3900 --	Other.	30% <i>ad val.</i>
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxy-acids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Carboxylic acids with alcohol function but without other Oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2918.1100 --	Lactic acid, its salts and esters.	30% <i>ad val.</i>
	2918.1200 --	Tartaric acid.	30% <i>ad val.</i>
	2918.1300 --	Salts and esters of tartaric acid.	30% <i>ad val.</i>
	2918.1400 --	Citric acid.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Salts and esters of citric acid.	
	2918.1510 ---	Potassium citrate.	30% <i>ad val.</i>
	2918.1520 ---	Sodium citrate.	30% <i>ad val.</i>
	2918.1530 ---	Fernic ammonium citrate.	30% <i>ad val.</i>
	2918.1590 --	Other.	30% <i>ad val.</i>
	2918.1600 --	Gluconic acid, its salts and esters.	30% <i>ad val.</i>
	2918.1700 --	Phenylglycolic acid (mandelic acid), its salts and esters.	30% <i>ad val.</i>
	2918.1900 --	Other.	30% <i>ad val.</i>
		Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
	2918.2100 --	Salicylic acid and its salts.	30% <i>ad val.</i>
	2918.2200 --	O-acetylsalicylic acid, its salts and esters.	30% <i>ad val.</i>
	2918.2300 --	Other esters of salicylic acid and their salts.	30% <i>ad val.</i>
	2918.2900 --	Other.	30% <i>ad val.</i>
	2918.3000 -	Carboxylic acids with aldehyde or ketone function but without other Oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	30% <i>ad val.</i>
	2918.9000 -	Other.	30% <i>ad val.</i>
VIII.—ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19	2919.0000	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>
29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2920.1000 -	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	30% <i>ad val.</i>
	2920.9000 -	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4

IX.— NITROGEN-FUNCTION COMPOUNDS

29.21

Amine-function compounds.

		Alcyclic monoamines and their derivatives, salts thereof:	
2921.1100 --		Methylamine, di- or trimethylamines and their salts.	30% <i>ad val.</i>
2921.1200 --		Diethylamine and its salts.	30% <i>ad val.</i>
2921.1900 --		Other.	30% <i>ad val.</i>
-		Alcyclic polyamines and their derivatives; salts thereof:	
2921.2100 --		Ethylenediamine and its salts.	30% <i>ad val.</i>
2921.2200 --		Hexamethylenediamine and its salts.	30% <i>ad val.</i>
2921.2900 --		Other.	30% <i>ad val.</i>
2921.3000 -		Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof.	30% <i>ad val.</i>
-		Aromatic monoamines and their derivatives; salts thereof:	
2921.4100 --		Aniline and its salts.	30% <i>ad val.</i>
2921.4200 --		Aniline derivatives and their salts.	30% <i>ad val.</i>
2921.4300 --		Toluidines and their derivative; salts thereof.	30% <i>ad val.</i>
2921.4400 --		Diphenylamine and its derivatives; salts thereof.	30% <i>ad val.</i>
2921.4500 --		1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof.	30% <i>ad val.</i>
2921.4900 --		Other.	30% <i>ad val.</i>
-		Aromatic polyamines and their derivatives, salts thereof:	
2921.5100 --		O-m-p-Phenylenediamine, diaminotoluenes, and their derivatives, salts thereof.	30% <i>ad val.</i>
2921.5900 --		Other.	30% <i>ad val.</i>

29.22

Oxygen-function amino-compounds.

		Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function, salts thereof:	
2922.1100 --		Monethanolamine and its salts.	30% <i>ad val.</i>
2922.1200 --		Diethanolamine and its salts.	30% <i>ad val.</i>
2922.1300 --		Triethanolamine and its salts.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2922.1900 --	Other.	30% <i>ad val.</i>
	-	Amino-naphthols and other aminophenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof.	
	2922.2100 --	Aminohydroxynaphth-alenesulphonic acids and their salts.	30% <i>ad val.</i>
	2922.2200 --	Anisides, dianisidines, dianisidines, phenetidines, and their salts.	30% <i>ad val.</i>
	2922.2900 --	Other.	30% <i>ad val.</i>
	2922.3000 -	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof.	30% <i>ad val.</i>
	-	Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof.	
	2922.4100 --	Lysine and its esters; salts thereof.	30% <i>ad val.</i>
	2922.4200 --	Glutamic acid and its salts.	30% <i>ad val.</i>
	2922.4900 --	Other.	30% <i>ad val.</i>
	2922.5000 -	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.	30% <i>ad val.</i>
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	
	2923.1000 -	Choline and its salts.	30% <i>ad val.</i>
	2923.2000 -	Lecithins and other phosphoaminolipids.	30% <i>ad val.</i>
	2923.9000 -	Other.	30% <i>ad val.</i>
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.	
	2924.1000 -	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof.	30% <i>ad val.</i>
	-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof.	
	2924.2100 --	Ureines and their derivatives; salts thereof.	30% <i>ad val.</i>
	2924.2900 --	Other.	30% <i>ad val.</i>
29.25		Carboxymide-function compounds (including saccharin and its salts) and imine-function compounds.	
	-	Imides and their derivatives; salts thereof.	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	--	Saccharin and its salts:	
	2925.1110 --	Paraphenetolecarbamide and 5-Nitro-2n-proxy-aniline both in tablet and powder/crystalline forms.	30% <i>ad val.</i>
	2925.1190 --	Other.	30% <i>ad val.</i>
	2925.1900 --	Other.	30% <i>ad val.</i>
	2925.2000 -	Imines and their derivatives; salts thereof.	30% <i>ad val.</i>
29.26		Nitrile-function compounds.	
	2926.1000 -	Acylonitrile.	30% <i>ad val.</i>
	2926.2000 -	Cyanoguanidine (dicyandiamide).	30% <i>ad val.</i>
	2926.9000 -	Other.	30% <i>ad val.</i>
29.27	2927.0000	Diazo-, azo- or azoxy-compounds.	30% <i>ad val.</i>
29.28	2928.0000	Organic derivatives of hydrazine or of hydroxylamine.	30% <i>ad val.</i>
29.29		Compounds with other nitrogen function.	
	2929.1000 -	Isocyanates.	30% <i>ad val.</i>
	2929.9000 -	Other.	30% <i>ad val.</i>
		X.—ORGANO-INORGANIC COMPOUNDS, HETERO-CYCLIC COMPOUNDS, NUCLEIC ACIDS AND SALTS, AND SULPHONAMIDES	
29.30		Organo-sulphur compounds.	
	2920.1000 -	Dithiocarbamates (xanthates).	30% <i>ad val.</i>
	2930.2000 -	Thiocarbamates and dithiocarbamates.	30% <i>ad val.</i>
	2930.3000 -	Thiuram mono, di- or tetrasulphides.	30% <i>ad val.</i>
	2930.4000 -	Methionine.	30% <i>ad val.</i>
	-	Other:	
	2930.9010 ---	Allylisothiocyanate.	30% <i>ad val.</i>
	2930.9090 ---	Other.	30% <i>ad val.</i>
29.31	2931.0000	Other organo-inorganic compounds.	30% <i>ad val.</i>
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.	
	-	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
	2932.1100 --	Tetrahydrofuran.	30% <i>ad val.</i>
	2932.1200 --	2-Furaldehyde (furfuraldehyde).	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2932.1300 --	Furfuryl alcohol and tetrahydrofurfuryl alcohol.	30% <i>ad val.</i>
	2932.1900 --	Other.	30% <i>ad val.</i>
	-	Lactones:	
	2932.2100 --	Coumarin, methyl-coumarins and ethylcoumarins.	30% <i>ad val.</i>
	2932.2900 --	Other lactones.	30% <i>ad val.</i>
	2932.9000 -	Other.	30% <i>ad val.</i>
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.	
	-	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
	2933.1100 --	Phenazone (antipyrin) and its derivatives.	30% <i>ad val.</i>
	2933.1900 --	Other.	30% <i>ad val.</i>
	-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
	2933.2100 --	Hydantion and its derivatives.	30% <i>ad val.</i>
	2933.2900 --	Other.	30% <i>ad val.</i>
	-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
	2933.3100 --	Pyridine and its salts.	30% <i>ad val.</i>
	2933.3900 --	Other.	30% <i>ad val.</i>
	2933.4000 -	Compounds containing a quinoline or isoquinoline ring system (whether or not hydrogenated), not further fused.	30% <i>ad val.</i>
	-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts:	
	2933.5100 --	Malonylurea (barbituric acid) and its derivatives; salts thereof.	30% <i>ad val.</i>
	2933.5900 --	Other.	30% <i>ad val.</i>
	-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
	2933.6100 --	Melamine.	30% <i>ad val.</i>
	2933.6900 --	Other.	30% <i>ad val.</i>
	-	Lactams:	
	2933.7100 --	6-Hexanelactam (epsilon-caprolactum).	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2933.7900 --	Other lactams.	30% <i>ad val.</i>
	2933.9000 -	Other.	30% <i>ad val.</i>
29.34		Other heterocyclic compounds.	
	2934.1000 -	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure.	30% <i>ad val.</i>
	2934.2000 -	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused.	30% <i>ad val.</i>
	2934.3000 -	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused.	30% <i>ad val.</i>
	2934.9000 -	Other.	30% <i>ad val.</i>
29.35	2935.0000	Sulphonamides.	30% <i>ad val.</i>
		XI.—PROVITAMINS, VITAMINS AND HORMONES	
29.36		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.	
	2936.1000 -	Provitamins, unmixed.	10% <i>ad val.</i>
		Vitamins and their derivatives, unmixed:	
	2936.2100 --	Vitamins A and their derivatives.	10% <i>ad val.</i>
	2936.2200 --	Vitamin B1 and its derivatives.	10% <i>ad val.</i>
	2936.2300 --	Vitamin B2 and its derivatives.	10% <i>ad val.</i>
	2936.2400 --	D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives.	10% <i>ad val.</i>
	2936.2500 --	Vitamin B6 and its derivatives.	10% <i>ad val.</i>
	2936.2600 --	Vitamin B12 and its derivatives.	10% <i>ad val.</i>
	2936.2700 --	Vitamin C and its derivatives.	10% <i>ad val.</i>
	2936.2800 --	Vitamin E and its derivatives.	10% <i>ad val.</i>
	2936.2900 --	Other vitamins and their derivative.	10% <i>ad val.</i>
	2936.9000 -	Other, including natural concentrates.	10% <i>ad val.</i>
29.37		Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	
	2937.1000 -	Pituitary (anterior) or similar hormones, and their derivatives.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Adrenal cortical hormones and their derivatives:	
	2937.2100 --	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).	30% <i>ad val.</i>
	2937.2200 --	Halogenated derivatives of adrenal cortical hormones.	30% <i>ad val.</i>
	2937.2900 --	Other.	30% <i>ad val.</i>
	-	Other hormones and their derivatives other steroids used primarily as hormones:	
	2937.9100 --	Insulin and its salts.	30% <i>ad val.</i>
	2937.9200 --	Oestrogens and progestogens.	30% <i>ad val.</i>
	2937.9900 --	Other.	30% <i>ad val.</i>
	XII.	GLYCOSIDES AND VEGETABLES ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	2938.1000 -	Rutoside (rutin) and its derivatives.	30% <i>ad val.</i>
	2938.9000 -	Other.	30% <i>ad val.</i>
29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	2939.1000 -	Alkaloids of opium and their derivatives, salts thereof.	30% <i>ad val.</i>
		Alkaloids of cinchona and their derivatives; salts thereof:	
	2939.2100 --	Quinine and its salts.	30% <i>ad val.</i>
	2939.2900 --	Other.	30% <i>ad val.</i>
	-	Caffeine and its salts.	
	2939.3010 ---	Caffeine citrate.	30% <i>ad val.</i>
	2939.3090 ---	Other.	30% <i>ad val.</i>
	2939.4000 -	Ephedrine and their salts.	30% <i>ad val.</i>
	2939.5000 -	Theophylline and aminophylline (theophylline-ethylenedimaine) and their derivatives, salts thereof.	30% <i>ad val.</i>
	2939.6000 -	Alkaloids of ryergot and their derivatives; salts thereof.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	2939.7000 -	Nicotine and its salts.	30% <i>ad val.</i>
	2939.9000 -	Other.	30% <i>ad val.</i>
XIII.—OTHER ORGANIC COMPOUNDS			
29.40	2940.0000	Sugars, chemically pure, other than suerose, lactose, maltose, glucose and fructose; sugar ethers ad sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	30% <i>ad val.</i>
29.41		Antibiotics.	
	2941.1000 -	Penicillines and their derivatives with a penicillanic acid structure; salts thereof.	30% <i>ad val.</i>
	2941.2000 -	Streptomycins and their derivatives; salts thereof.	30% <i>ad val.</i>
	2941.3000 -	Tetracyclines and their derivatives; salts thereof.	30% <i>ad val.</i>
	2941.4000 -	Chloramphenicol and its drivatives; and salts thereof.	30% <i>ad val.</i>
	2941.5000 -	Erythromycin and its derivatives; salts thereof.	30% <i>ad val.</i>
	2941.9000 -	Other.	30% <i>ad val.</i>
29.42	2942.0000	Other organic compounds.	30% <i>ad val.</i>
30.04	-	Other medicaments containing vitamins or other products of heading No. 29.36.	
	3004.5010 ---	Cod liver oil.	30% <i>ad val.</i>
	3004.5090 ---	Other.	Free.
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
	3201.9010 ---	Acacia catechu (cutch) and gambier.	30% <i>ad val.</i>
32.02		Other:	
	3202.9010 ---	Training substances, tanning preparations based on chromium sulphate.	30% <i>ad val.</i>
32.03		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.	
	3203.0010 ---	Obtained from Acacia catcher (Block cutch).	30% <i>ad val.</i>
	3203.0090 ---	Other.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
32.04		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.	
		Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
	3204.1100 --	Disperse dyes and preparations based thereon.	30% <i>ad val.</i>
	3204.1200 --	Acid dyes, whether or not prementallised, and preparations based thereon; mordant dyes and preparations based thereon.	30% <i>ad val.</i>
	3204.1300 --	Basic dyes and preparations based thereon.	30% <i>ad val.</i>
	3204.1400 --	Direct dyes and preparations based thereon.	30% <i>ad val.</i>
	3204.1500 --	Vat dyes (including those usable in that state as pigments) and preparations based thereon.	30% <i>ad val.</i>
	3204.1600 --	Reactive dyes and preparations based thereon.	30% <i>ad val.</i>
	3204.1700 --	Pigments and preparations based thereon.	30% <i>ad val.</i>
	3204.1900 --	Other, including mixtures of colouring matter of two or more of the sub-heading Nos. 3204.1100 to 3204.1900.	30% <i>ad val.</i>
	3204.2000 -	Synthetic organic products of a kind used as fluorescent brightening agents.	30% <i>ad val.</i>
	3204.9000 -	Other.	30% <i>ad val.</i>
32.05	3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	30% <i>ad val.</i>
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	3206.1000 -	Pigments and preparations based on titanium dioxide.	30% <i>ad val.</i>
	3206.2000 -	Pigments and preparations based on chromium compounds.	30% <i>ad val.</i>
	3206.3000 -	Pigments and preparations based on cadmium compounds.	30% <i>ad val.</i>
	-	Other colouring matter and other preparations:	
	3206.4100 --	Ultramarine and preparations based thereon.	30% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	3206.4200 --	Lithopone and other pigments and preparations based organic sulphide.	30% <i>ad val.</i>
	3206.4300 --	Pigments and preparations based on hexacyano ferrates (ferro-canides and ferri-cyanides).	30% <i>ad val.</i>
	3206.4900 --	Other.	30% <i>ad val.</i>
	3206.5000 -	Inorganic products of a kind used as luminophores.	30% <i>ad val.</i>
32.07		Prepared pigments, prepared opacifiers and prepared colour, 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.	
	3207.1000 -	Prepared pigments, prepared opacifiers, prepared colours and similar preparation.	30% <i>ad val.</i>
	3207.2000 -	Vitrifiable enamels and glazes, engobes (slips) and similar-preparations.	30% <i>ad val.</i>
	3207.3000 -	Liquid lustres and similar preparations.	30% <i>ad val.</i>
	3207.4000 -	Glass frit and other glass, in the form of powder, granules or flakes.	30% <i>ad val.</i>
32.08		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.	
	3208.1000 -	Based on polyesters.	80% <i>ad val.</i>
	3208.2000 -	Based on acrylic or vinyl polymers.	80% <i>ad val.</i>
	3208.9000 -	Other.	80% <i>ad val.</i>
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
	3209.1000 -	Based on acrylic or vinyl polymers.	80% <i>ad val.</i>
	3209.9000 -	Other.	80% <i>ad val.</i>
32.10		Other paints and varnishes (including enamels, lacquers, and distempers); prepared water pigments of a kind use for finishing leather.	
	3210.0010 ---	Distempers.	80% <i>ad val.</i>
	3210.0020 ---	Prepared water pigments of a kind used for finishing leather.	80% <i>ad val.</i>
	3210.0090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
32.11	3211.0000	Prepared driers.	80% <i>ad val.</i>
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sales.	
	3212.1000 -	Stamping foils.	80% <i>ad val.</i>
	3212.9000 -	Other.	80% <i>ad val.</i>
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters filling; non-refractory surfacing preparations for facades, indoor walls, floors, ceiling or the like.	
	3214.1000 -	Mastics; painters' fillings.	80% <i>ad val.</i>
	3214.9000 -	Other.	80% <i>ad val.</i>
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
		Essential oils of citrus fruit:	
	3301.1100 --	Of bergamot	60% <i>ad val.</i>
	3301.1200 --	Of orange.	60% <i>ad val.</i>
	3301.1300 --	Of lemon.	60% <i>ad val.</i>
	3301.1400 --	Of lime.	60% <i>ad val.</i>
	3301.1900 --	Other.	60% <i>ad val.</i>
		Essential oils other than those of citrus fruit:	
	3301.2100 --	Of geranium.	60% <i>ad val.</i>
	3301.2200 --	Of jasmin.	60% <i>ad val.</i>
	3301.2300 --	Of lavender or of lavandin.	60% <i>ad val.</i>
	3301.2400 --	Of peppermint (<i>Mentha piperita</i>)	60% <i>ad val.</i>
	3301.2500 --	Of other mints.	60% <i>ad val.</i>
	3301.2600 --	Of vetiver.	60% <i>ad val.</i>
	3301.2900 --	Other.	60% <i>ad val.</i>
	3301.3000 -	Resinoids.	60% <i>ad val.</i>
	3301.9000 -	Other.	60% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
33.02		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.	
	3302.1000 -	Of a kind used in the food or drink industries.	60% <i>ad val.</i>
	3302.9000 -	Other.	60% <i>ad val.</i>
33.03	3303.0000	Perfumes and toilet waters.	60% <i>ad val.</i>
33.04		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.	
	3304.1000 -	Lip make-up preparations.	60% <i>ad val.</i>
	3304.2000 -	Eye make-up preparation.	60% <i>ad val.</i>
	3304.3000 -	Manicure or pedicure preparation.	60% <i>ad val.</i>
	-	Other:	
	3304.9100 --	Powders, whether or not compressed.	60% <i>ad val.</i>
	3304.9900 --	Other.	60% <i>ad val.</i>
33.05		Preparations for use on the hair.	
	3305.1000 -	Shampoos.	60% <i>ad val.</i>
	3305.2000 -	Preparations for permanent waving or straightening.	60% <i>ad val.</i>
	3305.3000 -	Hair lacquers.	60% <i>ad val.</i>
	3305.9000 -	Other.	60% <i>ad val.</i>
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders.	
	-	Dentifrices:	
	3306.1010 ---	Tooth Powder.	50% <i>ad val.</i>
	3306.1020 ---	Denture Cleaners.	60% <i>ad val.</i>
	3306.1090 ---	Other.	60% <i>ad val.</i>
	-	Other:	
	3306.9090 ---	Other.	60% <i>ad val.</i>
33.07		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 deodorisers, whether or not perfumed or having disinfectant properties.	
	3307.1000 -	Pre-shave, shaving or after-shave preparations.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	3307.2000 -	Personal deodorants and antiperspirants.	80% <i>ad val.</i>
	3307.3000 -	Perfumed bath salts and other bath preparations.	80% <i>ad val.</i>
	-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
	3307.4100 --	"Agarbatti" and other odoriferous preparations which operate by burning.	80% <i>ad val.</i>
	3307.4900 --	Other.	80% <i>ad val.</i>
	3307.9000 -	Other.	80% <i>ad val.</i>
34.01		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; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
	-	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):	
	3401.1110 ---	Shaving soap.	80% <i>ad val.</i>
	3401.1190 ---	Other.	80% <i>ad val.</i>
	3401.1900 --	Other.	80% <i>ad val.</i>
	3401.2000 -	Soap in other forms.	80% <i>ad val.</i>
34.02		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 No. 34.01.	
	-	Organic surface-active agents, whether or not put up for retail sale:	
	3402.2000 -	Preparations put up for retail sale.	80% <i>ad val.</i>
	3402.9091 ----	Washing preparations (detergents).	80% <i>ad val.</i>
	3402.9099 ----	Other.	80% <i>ad val.</i>
34.05		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	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.84.	
	3405.1000 -	Polishes, creams and similar preparations for footwear or leather.	60% <i>ad val.</i>
	3405.2000 -	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work.	60% <i>ad val.</i>
	3405.3000 -	Polishes and similar preparations for coachwork, other than metal polishes.	60% <i>ad val.</i>
	3405.4000 -	Scouring pastes and powders and other scouring preparations.	60% <i>ad val.</i>
		Other:	
	34405.9010 ---	Valve grinding paste.	60% <i>ad val.</i>
	3405.9090 ---	Other.	60% <i>ad val.</i>
34.06	3406.0000	Candles, tapers and the like.	80% <i>ad val.</i>
35.03	3503.0000	Galatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.	80% <i>ad val.</i>
35.04	3504.0000	Peptones and their derivatives; other protein substances and their derivatives not elsewhere specified or included; hide powder, whether or not chromed.	80% <i>ad val.</i>
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
	3505.1000 -	Dextrins & other modified starches.	80% <i>ad val.</i>
	3505.2000 -	Glues.	80% <i>ad val.</i>
35.06		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.	
	3506.1000 -	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.	80% <i>ad val.</i>
		Other:	
	3506.9100 --	Adhesives based on rubber or plastics (excluding artificial resins).	80% <i>ad val.</i>
	3506.9900 --	Other.	80% <i>ad val.</i>

No.	No.		of Duty
1	2	3	4
35.07		Enzymes; prepared enzymes and elsewhere specified or included.	
	3507.1000 -	Rennet and concentrates thereof.	40% <i>ad val.</i>
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
	3604.1000 -	Fireworks.	80% <i>ad val.</i>
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04.	80% <i>ad val.</i>
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
	3606.1000 -	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 ³	80% <i>ad val.</i>
	-	Other:	
	3606.9010 ---	Flints for lighters and ignitors.	80% <i>ad val.</i>
	3606.9090 ---	Other.	80% <i>ad val.</i>
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
	3702.2000 -	Instant print film	40% <i>ad val.</i>
	-	Other film, without sprocket holes, of a width not exceeding 105 mm:	
	3702.3100 --	For colour photography (polychrome).	40% <i>ad val.</i>
	3702.3200 --	Other, with silver halide emulsion.	40% <i>ad val.</i>
	3702.3900 --	Other.	40% <i>ad val.</i>
	-	Other film, without sprocket holes, of a width exceeding 105 mm:	
	3702.4100 --	Of a width exceeding 610 mm and of a length exceeding 200 mm, for colour photography (polychrome).	40% <i>ad val.</i>
	3702.4200 --	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography.	40% <i>ad val.</i>
	3702.4300 --	Of a width exceeding 610 mm and of a length not exceeding 200 m.	40% <i>ad val.</i>
	3702.4400 --	Of a width exceeding 105 mm but not exceeding 610 mm.	40% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other film, for colour photography (polychrome):	
	3702.5100 --	Of a width not exceeding 16 mm and of a length not exceeding 14 m.	40% <i>ad val.</i>
	3702.5200 --	Of a width not exceeding 16 mm and of a length exceeding 14 m.	40% <i>ad val.</i>
	3702.5300 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides.	40% <i>ad val.</i>
	3702.5400 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides.	40% <i>ad val.</i>
	3702.5500 --	Of width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	40% <i>ad val.</i>
	3702.5600 --	Of a width exceeding 35 mm.	40% <i>ad val.</i>
		Other:	
	3702.9100 --	Of a width not exceeding 16 mm and of a length not exceeding 14 m.	40% <i>ad val.</i>
	3702.9200 --	Of a width not exceeding 16 mm and of a length exceeding 14 m.	40% <i>ad val.</i>
	3702.9300 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m.	40% <i>ad val.</i>
	3702.9400 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	40% <i>ad val.</i>
	3702.9500 --	Of a width exceeding 35 mm.	40% <i>ad val.</i>
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.	
	3703.1000 -	In rolls of a width exceeding 610 mm.	40% <i>ad val.</i>
	3703.2000 -	Other, for colour photography (polychrome).	40% <i>ad val.</i>
	3703.9000 -	Other.	40% <i>ad val.</i>
37.04		Photographic plates, films, paper paperboard and textiles, exposed but not developed.	
	3704.0010 ---	Cinematograph film.	Rs. 1.20 per meter.
	3704.0090 ---	Other.	80% <i>ad val.</i>
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.	
	3705.1000 -	For offset reproduction.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other :	
	3705.9010 ---	Aerial survey films depicting only topographical feature of a kind suitable for use in making maps or charts.	80% <i>ad val.</i>
	3705.9090 ---	Other.	80% <i>ad val.</i>
37.06		Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
	3706.1000 -	Of a width of 35 mm or more.	Rs. 2.40 per meter.
	3706.9000 -	Other.	Rs. 2.40 per meter.
38.13	3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	30% <i>ad val.</i>
38.18	3818.0000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	10% <i>ad val.</i>
39.13		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.	
	3913.1000 -	Alginic acid, its salts and esters	80% <i>ad val.</i>
39.15		Waste, parings and scrap, of plastics.	
	3915.1000 -	Of polymers of ethylene	80% <i>ad val.</i>
	3915.2000 -	Of polymers of styrene	80% <i>ad val.</i>
	3915.3000 -	Of polymers of vinyl chloride	80% <i>ad val.</i>
	3915.9000 -	Of other plastics	80% <i>ad val.</i>
39.16		Monofilament of which any crosssectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
	3916.1000 -	Of polymers of ethylene	80% <i>ad val.</i>
	3916.2000 -	Of polymers of vinyl chloride	80% <i>ad val.</i>
	3916.9000 -	Of other plastics	80% <i>ad val.</i>
39.17		Tubes, pipes and hoses, and fittings thereof (for example, joints, elbows, flanges), of plastics.	
	3917.1000 -	Artificial guts (sausage castings) of hardened protein or of cellulosic materials	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Tubes, pipes and hoses, rigid :	
	3917.2100 --	Of polymers of ethylene	80% <i>ad val.</i>
	3917.2200 --	Of polymers of propylene	80% <i>ad val.</i>
	3917.2300 --	Of polymers of vinyl chloride	80% <i>ad val.</i>
	3917.2900 --	Of other plastics	80% <i>ad val.</i>
	-	Other tubes, pipes and hoses :	
	3917.3100 --	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	80% <i>ad val.</i>
	3917.3200 --	Other, not reinforced or otherwise combined with other materials, without fittings	80% <i>ad val.</i>
	3917.3300 --	Other, not reinforced or otherwise combined with other materials, with fittings	80% <i>ad val.</i>
	3917.3900 --	Other	80% <i>ad val.</i>
	3917.4000 -	Fittings	80% <i>ad val.</i>
39.18		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.	
	3918.1000 -	Of polymers of vinyl chloride.	80% <i>ad val.</i>
	3918.9000 -	Of other plastics.	80% <i>ad val.</i>
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
	3919.1000 -	In roll of a width not exceeding 20cm.	80% <i>ad val.</i>
	3919.9000 -	Other.	80% <i>ad val.</i>
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.1000 -	Of polymers of ethylene.	80% <i>ad val.</i>
	3920.2000 -	Of polymers of propylene.	80% <i>ad val.</i>
	3920.3000 -	Of polymers of styrene.	80% <i>ad val.</i>
	-	Of polymers of vinyl chloride :	
	3920.4100 --	Rigid.	80% <i>ad val.</i>
	3920.4200 --	Flexible.	80% <i>ad val.</i>
	-	Of acrylic polymers :	
	--	Of polymethyl methacrylate :	
	3920.5110 ---	Plates and sheets.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	3920.5190 ---	Other.	80% <i>ad val.</i>
	---	Other:	
	3920.5910 ---	Plates and sheets.	80% <i>ad val.</i>
	3920.5990 ---	Other.	80% <i>ad val.</i>
	-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters.	
	3920.6100 --	Of polycarbonates.	80% <i>ad val.</i>
	3920.6200 --	Of polyethylene terephthalate.	80% <i>ad val.</i>
	3920.6300 --	Of unsaturated polyester.	80% <i>ad val.</i>
	3920.6900 --	Of other polyesters.	80% <i>ad val.</i>
	-	Of cellulose or its chemical derivatives:	
	3920.7100 --	Of regenerated cellulose.	80% <i>ad val.</i>
	3920.7200 --	Of vulcanised fibre.	80% <i>ad val.</i>
	3920.7300 --	Of cellulose acetate.	80% <i>ad val.</i>
	3920.7900 --	Of other cellulose derivatives.	80% <i>ad val.</i>
	-	Of other plastics:	
	3920.9100 --	Of polyvinyl butyral.	80% <i>ad val.</i>
	3920.9200 --	Of polyamides.	80% <i>ad val.</i>
	3920.9300 --	Of amino-resins.	80% <i>ad val.</i>
	3920.9400 --	Of phenolic resins.	80% <i>ad val.</i>
	3920.9900 --	Of other plastics.	80% <i>ad val.</i>
39.21		Other plates, sheets, film, foil and strip, of plastics.	
	-	Cellular:	
	3921.1100 --	Of polymers of styrene.	80% <i>ad val.</i>
	3921.1200 --	Of polymers of vinyl chloride.	80% <i>ad val.</i>
	3921.1300 --	Of polyurethanes.	80% <i>ad val.</i>
	3921.1400 --	Of regenerated cellulose.	80% <i>ad val.</i>
	3921.1900 --	Of other plastics.	80% <i>ad val.</i>
	3921.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty.
1	2	3	4
39.22		Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
	3922.1000 -	Baths, shower-baths and wash-basins.	80% <i>ad val.</i>
	3922.2000 -	Lavatory seats and covers.	80% <i>ad val.</i>
	3922.9000 -	Other.	80% <i>ad val.</i>
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
	3923.1000 -	Boxes, cases, crates and similar articles.	80% <i>ad val.</i>
	-	Sacks and bags (including cones):	
	3923.2100 --	Of polymers of ethylene.	80% <i>ad val.</i>
	3923.2900 --	Of other plastics.	80% <i>ad val.</i>
	3923.3000 -	Carboys, bottles, flasks and similar articles.	80% <i>ad val.</i>
	3923.5000 -	Stoppers, lids, caps and other closures.	80% <i>ad val.</i>
	3923.9000 -	Other.	80% <i>ad val.</i>
39.24		Tableware, kitchenware, other household articles and toilet articles of plastics.	
	3924.1000 -	Tableware and kitchenware.	80% <i>ad val.</i>
	3924.9000 -	Other.	80% <i>ad val.</i>
39.25		Bullders' ware of plastics, not elsewhere specified or included.	
	3925.1000 -	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres.	80% <i>ad val.</i>
	3925.2000 -	Doors, windows and their frames and thresholds for doors.	80% <i>ad val.</i>
	3925.3000 -	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof.	80% <i>ad val.</i>
	3925.9000 -	Other.	80% <i>ad val.</i>
39.26		Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	
		Office or school supplies:	
	3926.1020 ---	Punch binding strips.	80% <i>ad val.</i>
	3926.1090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Articles of apparel and clothing accessories (including gloves):	
	3926.2010 ---	Surgical gloves.	80% <i>ad val.</i>
	3926.2090 ---	Other.	80% <i>ad val.</i>
	3926.3000 -	Fittings for furniture, coachwork or the like.	80% <i>ad val.</i>
	3926.4000 -	Statuettes and other ornamental articles.	80% <i>ad val.</i>
	-	Other:	
	3926.9010 ---	Drinking pots for poultry birds.	80% <i>ad val.</i>
	3926.9050 ---	Laboratory ware.	80% <i>ad val.</i>
	3926.9060 ---	Spangles.	80% <i>ad val.</i>
	3926.9090 ---	Other.	80% <i>ad val.</i>
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	4005.1000 -	Compounded with carbon black or silica.	80% <i>ad val.</i>
	4005.2000 -	Solutions; dispersions other than those of sub-heading No. 4005.1000.	80% <i>ad val.</i>
	-	Other:	
	4005.9100 --	Plates, sheets and strip.	80% <i>ad val.</i>
	4005.9900 --	Other.	80% <i>ad val.</i>
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
	4006.1000 -	"Camel-back" strips for retreading rubber tyres.	80% <i>ad val.</i>
	4006.9000 -	Other.	80% <i>ad val.</i>
40.07	4007.0000	Vulcanised rubber thread and cord.	80% <i>ad val.</i>
40.08		Plates, sheets, strip, rods and profile shapes, or vulcanised rubber other than hard rubber.	
	-	Of cellular rubber:	
	4008.1100 --	Plates, sheets and strip.	80% <i>ad val.</i>
	4008.1900 --	Other.	80% <i>ad val.</i>
	-	Of non-cellular rubber:	
	4008.2100 --	Plates, sheets and strip.	80% <i>ad val.</i>
	4008.2900 --	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	4009.1000 -	Not reinforced or otherwise combined with other materials, without fittings.	80% <i>ad val.</i>
	4009.2000 -	Reinforced or otherwise combined only with metal, without fittings.	80% <i>ad val.</i>
	4009.3000 -	Reinforced or otherwise combined only with textile materials, without fittings.	80% <i>ad val.</i>
	4009.4000 -	Reinforced or otherwise combined without fittings.	80% <i>ad val.</i>
	4009.5000 -	With fittings.	80% <i>ad val.</i>
40.11		New pneumatic tyres, of rubber.	
	4011.1000 -	Of a kind used on motor cars (including station wagons and racing cars).	70% <i>ad val.</i>
	4011.2000 -	Of a kind used on buses or lorries.	70% <i>ad val.</i>
	4011.4000 -	Of a kind used on motorcycles.	70% <i>ad val.</i>
	4011.5000 -	Of a kind used on bicycles.	70% <i>ad val.</i>
	4011.9190 ---	Other.	80% <i>ad val.</i>
		Other:	
	4011.9910 ---	Continuously, vertically stripped tyres used on front wheels of agricultural tractors.	20% <i>ad val.</i>
	4011.9990 ---	Other.	80% <i>ad val.</i>
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	
		Retreaded tyres:	
	4012.1090 ---	Other.	80% <i>ad val.</i>
	4012.2000 -	Used pneumatic tyres.	80% <i>ad val.</i>
	4012.9000 -	Other.	80% <i>ad val.</i>
40.13		Inner tubes, of rubber.	
	4013.1000 -	Of a kind used on motor car (including station wagons and racing cars), buses or lorries.	80% <i>ad val.</i>
	4013.2000 -	Of a kind used on bicycles.	80% <i>ad val.</i>
	4013.9090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
		Other:	
	4014.9010 ---	Hot water bottles.	80% <i>ad val.</i>
	4014.9090 ---	Other.	80% <i>ad val.</i>
40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	
		Gloves:	
	4015.1100 --	Surgical.	80% <i>ad val.</i>
	4015.1900 --	Other.	80% <i>ad val.</i>
	4015.9000 -	Other.	80% <i>ad val.</i>
40.16		Other articles of vulcanised rubber other than hard rubber.	
	4016.1000 -	Of cellular rubber.	80% <i>ad val.</i>
		Other:	
	4016.9100 --	Floor covering and mats.	80% <i>ad val.</i>
	4016.9300 --	Gaskets, washers and other seals.	80% <i>ad val.</i>
	4016.9400 --	Boat or dock fenders, whether or not inflatable.	80% <i>ad val.</i>
	4016.9500 --	Other inflatable articles.	80% <i>ad val.</i>
	4016.9900 --	Other.	80% <i>ad val.</i>
40.17	4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	80% <i>ad val.</i>
41.07		Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.	
	4107.1000 -		80% <i>ad val.</i>
		Of reptiles:	
	4107.2100 --	Vegetable pre-tanned.	80% <i>ad val.</i>
	4107.2900 --	Other.	80% <i>ad val.</i>
	4107.9000 -	Of other animals.	80% <i>ad val.</i>
41.08	4108.0000	Chamois (including combination chamois) leather.	80% <i>ad val.</i>
41.09	4109.0000	Patent leather and patent laminated leather, metallised leather.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
41.11	4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	80% <i>ad val.</i>
42.01	4201.0000	Saddlery and harness for any animal (including traces, leads, knee pads muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	80% <i>ad val.</i>
42.02		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, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
		Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers:	
	4202.1100 --	With outer surface of leather, of composition leather or of patent leather.	80% <i>ad val.</i>
	4202.1200 --	With outer surface of plastics or of textile materials.	80% <i>ad val.</i>
	4202.1900 --	Other.	80% <i>ad val.</i>
	-	Handbags, whether or not with shoulder strap, including those without handle:	
	4202.2100 --	With outer surface of leather of composition leather or of patent leather.	80% <i>ad val.</i>
	4202.2200 --	With outer surface of plastic sheeting or of textile materials.	80% <i>ad val.</i>
	4202.2900 --	Other.	80% <i>ad val.</i>
	-	Articles of a kind normally carried in the pocket or in the handbag:	
	4202.3100 --	With outer surface of leather, of composition leather or of patent leather.	80% <i>ad val.</i>
	4202.3200 --	With outer surface of plastic sheeting or of textile materials.	80% <i>ad val.</i>
	4202.3900 --	Other.	80% <i>ad val.</i>
	-	Other:	
	4202.9100 --	With outer surface of leather, of composition leather or of patent leather.	80% <i>ad val.</i>
	4202.9200 --	With outer surface of plastic sheeting or of textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	4202.9900 --	Other.	80% <i>ad val.</i>
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.1000 -	Articles of apparel.	80% <i>ad val.</i>
	-	Gloves, mittens and mitts:	
	4203.2100 --	Specially designed for use in sports.	80% <i>ad val.</i>
	4203.2900 --	Other.	80% <i>ad val.</i>
	4203.3000 -	Belts and bandoliers.	80% <i>ad val.</i>
	4203.4000 -	Other clothing accessories.	80% <i>ad val.</i>
42.05	4205.0000	Other articles of leather or of composition leather.	80% <i>ad val.</i>
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	
	4206.1000 -	Catgut.	80% <i>ad val.</i>
	-	Other:	
	4206.9090 ---	Other.	80% <i>ad val.</i>
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.	
	4301.1000 -	Of mink, whole, with or without head, tail or paws.	80% <i>ad val.</i>
	4301.2000 -	Of rabbit or hare, whole, with or without head, tail or paws.	80% <i>ad val.</i>
	4301.3000 -	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.	80% <i>ad val.</i>
	4301.4000 -	Of beaver, whole, with or without head, tail or paws.	80% <i>ad val.</i>
	4301.5000 -	Of musk-rat, whole, with or without head, tail or paws.	80% <i>ad val.</i>
	4301.6000 -	Of fox, whole, with or without head, tail or paws.	80% <i>ad val.</i>
	4301.7000 -	Of seal, whole, with or without head, tail or paws.	80% <i>ad val.</i>
	4301.8000 -	Other furskins, whole, with or without head, tail or paws.	80% <i>ad val.</i>
	4301.9000 -	Heads, tails paws and other pieces or cuttings, suitable for furriers' use.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
43.02		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 No. 43.03.	
		Whole skins, with or without head, tail or paws, not assembled:	
	4302.1100 --	Of mink.	80% <i>ad val.</i>
	4302.1200 --	Of rabbit or hare.	80% <i>ad val.</i>
	4302.1300 --	Of lamb, the following Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.	80% <i>ad val.</i>
	4302.1900 --	Other.	80% <i>ad val.</i>
	4302.2000 -	Heads, tails, paws and other pieces or cuttings, not assembled.	80% <i>ad val.</i>
	4302.3000 -	Whole skins and pieces or cuttings thereof, assembled.	80% <i>ad val.</i>
43.03		Articles of apparel, clothing accessories and other articles of furskin.	
	4303.1000 -	Articles of apparel and clothing accessories.	80% <i>ad val.</i>
	4303.9000 -	Other.	80% <i>ad val.</i>
43.04		Artificial fur and articles thereof.	
	4304.0010 ---	Artificial fur.	80% <i>ad val.</i>
	4304.0020 ---	Articles used for industrial purposes.	80% <i>ad val.</i>
	4304.0090 ---	Other.	80% <i>ad val.</i>
44.01		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.	
	4401.1000 -	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.	Free
		Wood in chips or particles:	
	4401.2100 --	Coniferous.	Free
	4401.2200 --	Non-coniferous.	Free
	4401.3000 -	Sawdust and wood waste and scrap, whether or not agglomerated in logs briquettes, pellets or similar forms.	Free

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
44.02	4402.0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	Free
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
	-	Treated with paint, stains, creosote or other preservatives:	
	4403.1010 ---	Teakwood.	Free
	4403.1090 ---	Other.	Free
	-	Other, coniferous:	
	4403.2010 ---	Douglas fir.	Free
	4403.2090 ---	Other.	Free
	-	Other, of the following tropical woods:	
	4403.3100 --	Dark Red Meranti, Light Red Meranti and Meranti Bakau.	Free
	4403.3200 --	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan.	Free
	--	Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and Kempas:	
	4403.3310 ---	Teak.	Free
	4403.3390 ---	Other.	Free
	4403.3400 --	Okoume, Obecche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko.	Free
	4403.3500 --	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe.	Free
	-	Other:	
	4403.9100 --	Of Oak (<i>Quercus</i> spp.)	Free
	4403.9200 --	Of beech (<i>Fagus</i> spp.)	Free
	4403.9900 --	Other.	Free
44.04		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.	
		Non-coniferous:	
	4404.2010 ---	Of teakwood.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
44.06		Railway or tramway sleepers (cross-ties) of wood.	
	-	Not impregnated:	
	4406.1010 ---	Of teakwood.	80% <i>ad val.</i>
	4406.9010 ---	Of teakwood.	80% <i>ad val.</i>
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm.	
	-	Of the following tropical woods:	
		Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong.	
	4407.2110 ---	Teak.	80% <i>ad val.</i>
	-	Others:	
	4407.9100 --	Of Oak (<i>Quercus</i> spp.)	50% <i>ad val.</i>
	4407.9200 --	Of beech (<i>Fagus</i> spp.)	50% <i>ad val.</i>
	4407.9900 --	Other.	50% <i>ad val.</i>
44.08		Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm.	
	4408.1000 -	Coniferous.	80% <i>ad val.</i>
	4408.2000 -	Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboon, Mahogany (<i>Swietenia</i> spp.), Palissandre du Bresil and Bois de Rose femelle.	80% <i>ad val.</i>
	4408.9000 -	Other.	80% <i>ad val.</i>
44.10		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
	4401.1000 -	Of wood.	80% <i>ad val.</i>
	4410.1000 -	Of wood.	80% <i>ad val.</i>
	4410.9000 -	Of other ligneous materials.	80% <i>ad val.</i>
44.12		Plywood, veneered panels and similar laminated wood.	
		Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	4412.1100 --	With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil or Bois de Rose femelle.	80% <i>ad val.</i>
	4412.1200 --	Other, with at least one outer ply of non-coniferous wood.	80% <i>ad val.</i>
	4412.1900 --	Other.	80% <i>ad val.</i>
		Other, with at least one outer ply of non-coniferous wood:	
	4412.2100 --	Containing at least one layer of particle board.	80% <i>ad val.</i>
	4412.2900 --	Other.	80% <i>ad val.</i>
		Other:	
	4412.9100 --	Containing at least one layer of particle board.	80% <i>ad val.</i>
	4412.9900 --	Other.	80% <i>ad val.</i>
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	50% <i>ad val.</i>
44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	80% <i>ad val.</i>
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood.	
	4415.1000 -	Cases, boxes, crates, drums and similar packings; cable-drums.	80% <i>ad val.</i>
	4415.2000 -	Pallets, box pallets and other load boards.	80% <i>ad val.</i>
44.16	4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	80% <i>ad val.</i>
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
	4417.0010 ---	Boot and shoe lasts.	80% <i>ad val.</i>
	4417.0020 ---	Other.	80% <i>ad val.</i>
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	
	4418.1000 -	Windows, French-windows and their frames.	80% <i>ad val.</i>
	4418.2000 -	Doors and their frames and thresholds.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	4418.3000 -	Parquet panels.	80% <i>ad val.</i>
	4418.4000 -	Shuttering for concrete constructional work.	80% <i>ad val.</i>
	4418.5000 -	Shingles and shakes.	80% <i>ad val.</i>
	4418.9000 -	Other.	80% <i>ad val.</i>
44.19	4419.0000	Tableware and kitchenware, of wood.	80% <i>ad val.</i>
44.20		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 94.8.	
	4420.1000 -	Statuettes and other ornaments, of wood.	80% <i>ad val.</i>
	4420.9000 -	Other.	80% <i>ad val.</i>
44.21		Other articles of wood.	
	4421.1000 -	Clothes hangers.	80% <i>ad val.</i>
		Others:	
	4421.9010 -	Spools, cops, bobbins, sewing thread reels and the like.	70% <i>ad val.</i>
	4421.9090 -	Other.	80% <i>ad val.</i>
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
	4501.1000 -	Natural cork, raw or simply prepared	Free
	4501.9000 -	Other	Free
45.02	4502.0000	Natural cork, debacked or roughly square, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	Free
45.03		Articles of natural cork.	
	4503.1000 -	Corks and stoppers.	80% <i>ad val.</i>
	4503.9000 -	Other.	80% <i>ad val.</i>
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
	4504.1000 -	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs.	80% <i>ad val.</i>
	4504.9000 -	Other.	80% <i>ad val.</i>
46.01		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	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
	4601.1000 -	Plaits and similar products of plaiting materials, whether or not assembled into strips.	80% <i>ad val.</i>
	4601.2000 -	Mats, matting and screens of vegetable materials.	80% <i>ad val.</i>
	-	Other:	
	4601.9100 --	Of vegetable materials.	80% <i>ad val.</i>
	4601.9900 --	Other.	80% <i>ad val.</i>
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.	
	4602.1000 -	Of vegetable materials.	80% <i>ad val.</i>
	4602.9000 -	Other.	80% <i>ad val.</i>
	-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
	4811.3100 --	Bleached, weighing more than 150 g/m ² .	30% <i>ad val.</i>
	4811.3900 --	Other.	30% <i>ad val.</i>
	4811.4000 -	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	30% <i>ad val.</i>
48.12	4812.0000	Filter blocks, slabs and plates, of paper pulp.	80% <i>ad val.</i>
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
	4813.1000 -	In the form of booklets or tubes.	80% <i>ad val.</i>
48.14		Wall paper and similar wall coverings; window transparencies of paper.	
	4814.1000 -	"Ingrain" paper.	80% <i>ad val.</i>
	4814.2000 -	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.	80% <i>ad val.</i>
	4814.3000 -	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.	80% <i>ad val.</i>
	4814.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
48.15	4815.0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	80% <i>ad val.</i>
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
	4816.1000 -	Carbon or similar copying papers.	80% <i>ad val.</i>
	4816.2000 -	Self-copy paper.	80% <i>ad val.</i>
	4816.3000 -	Duplicator stencils.	80% <i>ad val.</i>
	4816.9000 -	Other.	80% <i>ad val.</i>
48.17		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.	
	4817.1000 -	Envelopes.	80% <i>ad val.</i>
	4817.2000 -	Letter cards, plain post cards and correspondence cards.	80% <i>ad val.</i>
	4817.3000 -	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	80% <i>ad val.</i>
48.18		Toilet paper, 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.	
	4818.1000 -	Toilet paper.	80% <i>ad val.</i>
	4818.2000 -	Handkerchiefs, cleansing or facial tissues and towels.	80% <i>ad val.</i>
	4818.3000 -	Tablecloths and serviettes.	80% <i>ad val.</i>
	4818.4000 -	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	80% <i>ad val.</i>
	4818.5000 -	Articles of apparel and clothing accessories.	80% <i>ad val.</i>
	4818.9000 -	Other.	80% <i>ad val.</i>
48.19		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.	
	4819.1000 -	Cartons, boxes and cases, of corrugated paper or paperboard.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	4819.2000 -	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	80% <i>ad val.</i>
	4819.3000 -	Sacks and bags, having a base of a width of 40 cm or more.	80% <i>ad val.</i>
	4819.4000 -	Other sacks and bags, including cones.	80% <i>ad val.</i>
	4819.5000 -	Other packing containers, including record sleeves.	80% <i>ad val.</i>
	4819.6000 -	Box file, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like.	80% <i>ad val.</i>
48.20		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 others), 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.	
	4820.1000 -	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	80% <i>ad val.</i>
	4820.2000 -	Exercise books.	80% <i>ad val.</i>
	4820.3000 -	Binders (other than book covers), folders and file covers.	80% <i>ad val.</i>
		Manifold business forms and interleaved carbon sets:	
	4820.4090 - - -	Other.	80% <i>ad val.</i>
	4820.5000 -	Albums for samples or for collections.	80% <i>ad val.</i>
	4820.9000 -	Other.	80% <i>ad val.</i>
48.21		Paper or paperboard labels of all kinds, whether or not printed.	
	4821.1000 -	Printed.	60% <i>ad val.</i>
	4821.9000 -	Other.	60% <i>ad val.</i>
48.23		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.	
	-	Gummed or adhesive paper, in strips or rolls:	
	4823.1100 - -	Self-adhesive.	80% <i>ad val.</i>
	4823.1900 - -	Other.	80% <i>ad val.</i>
	4823.2000 -	Filter paper and paperboard.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	4823.3000 -	Cards, not punched, for punch card machines, whether or not in strips.	80% <i>ad val.</i>
	4823.4000 -	Rolls, sheets and dials, printed for self-recording apparatus.	80% <i>ad val.</i>
	-	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	
	4823.5100 --	Printed, embossed or perforated.	80% <i>ad val.</i>
	4823.5900 --	Other.	80% <i>ad val.</i>
	4823.6000 -	Trays, dishes, plates cups and the like, of paper or paperboard.	80% <i>ad val.</i>
	4823.7000 -	Moulded or pressed articles of paper pulp.	80% <i>ad val.</i>
	-	Other:	
	4823.9010 ---	Cards for Jacquard machines.	80% <i>ad val.</i>
	4823.9090 ---	Other.	80% <i>ad val.</i>
49.04	4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	Free
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
	4905.1000 -	Globes.	Free
	-	Other:	
	4905.9100 --	In book form.	Free
	4905.9900 --	Other.	Free
49.06		Plans and drawings for architectural, engineering, industrial, commercial topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	
	4906.0010 ---	Manuscripts.	Free
	4906.0090 ---	Other.	Free
49.07		Unused postage, revenue or similar stamp of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock share or bond certificates and similar documents of title.	
	4907.0020 ---	Stock, share, bond certificates and similar documents of title.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
49.08		Transfers (decalcomanias).	
	4908.1000 -	Transfers (decalcomanias), vitrifiable.	60% <i>ad val.</i>
	4908.9000 -	Others.	80% <i>ad val.</i>
49.09	4909.0000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	80% <i>ad val.</i>
49.10	4910.0000	Calendars of any kind, printed, including calendar blocks.	80% <i>ad val.</i>
49.11		Other printed matter, including printed pictures and photographs.	
	-	Other:	
	4911.9100 --	Pictures, and designs photographs.	80% <i>ad val.</i>
	4911.9990 ---	Other.	80% <i>ad val.</i>
50.02	5002.0000	Raw silk (not thrown).	80% <i>ad val.</i>
50.03		Silk waste (including cocoons unsuitable for reeling yarn waste and garnetted stock).	
	5003.1000 -	Not carded or combed.	80% <i>ad val.</i>
	5003.9000 -	Other.	80% <i>ad val.</i>
50.04	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	80% <i>ad val.</i>
50.05	5005.0000	Yarn spun from silk waste not put up for retail sale.	80% <i>ad val.</i>
50.06	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sales; silk worm gut.	80% <i>ad val.</i>
50.07		Woven fabrics of silk or of silk waste.	
	-	Fabrics of noil silk:	
	5007.1010 ---	Tafetta.	80% <i>ad val.</i>
	5007.1090 ---	Other.	80% <i>ad val.</i>
	-	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:	
	5007.2010 ---	Tafetta.	80% <i>ad val.</i>
	5007.2090 ---	Other.	80% <i>ad val.</i>
	-	Other fabrics:	
	5007.9010 ---	Tafetta.	80% <i>ad val.</i>
	5007.9090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
	5108.1000 -	Carded.	80% <i>ad val.</i>
	5108.2000 -	Combed.	80% <i>ad val.</i>
51.09		Yarn of wool or of fine animal hair, put up for retail sale.	
	5109.1000 -	Containing 85% or more by weight of wool or of fine animal hair.	80% <i>ad val.</i>
	5109.9000 -	Other.	80% <i>ad val.</i>
51.10	5110.0000	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale.	80% <i>ad val.</i>
51.11		Woven fabrics of carded wool or of carded fine animal hair.	
	-	Containing 85% or more by weight of wool or of fine animal hair:	
	5111.1100 --	Of a weight not exceeding 300 g/m ² .	80% <i>ad val.</i>
	5111.1900 --	Other.	80% <i>ad val.</i>
	5111.2000 -	Other, mixed mainly or solely with man-made filaments.	80% <i>ad val.</i>
	5111.3000 -	Other, mixed mainly or solely with man-made staple fibres.	80% <i>ad val.</i>
	5111.9000 -	Other.	80% <i>ad val.</i>
51.12		Woven fabrics of combed wool or of combed fine animal hair.	
	-	Containing 85% or more by weight of wool or of fine animal hair:	
	5112.1100 --	Of a weight not exceeding 200 g/m ² .	80% <i>ad val.</i>
	5112.1900 --	Other.	80% <i>ad val.</i>
	5112.2000 -	Other, mixed mainly or solely with man-made filaments.	80% <i>ad val.</i>
	5112.3000 -	Other, mixed mainly or solely with man-made staple fibres.	80% <i>ad val.</i>
	5112.9000 -	Other.	80% <i>ad val.</i>
51.13	5113.0000	Woven fabrics of coarse animal hair or of horsehair.	80% <i>ad val.</i>
52.01	5201.0000	Cotton, not carded or combed.	Free

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².	
	-	Unbleached:	
	5208.1100 --	Plain weave, weighing not more than 100 g/m ² .	80% <i>ad val.</i>
	5208.1200 --	Plain weave, weighing more than 100 g/m ² .	80% <i>ad val.</i>
	5208.1300 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5208.1900 --	Other fabrics.	80% <i>ad val.</i>
	-	Bleached:	
	5208.2100 --	Plain weave, weighing not more than 100 g/m ² .	80% <i>ad val.</i>
	5208.2200 --	Plain weave, weighing more than 100 g/m ² .	80% <i>ad val.</i>
	5208.2300 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5208.2900 --	Other fabrics.	80% <i>ad val.</i>
	-	Dyed:	
	5208.3100 --	Plain weave, weighing not more than 100 g/m ² .	80% <i>ad val.</i>
	5208.3200 --	Plain weave, weighing more than 100 g/m ² .	80% <i>ad val.</i>
	5208.3300 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5208.3900 --	Other fabrics.	80% <i>ad val.</i>
	-	Of yarns of different colours:	
	5208.4100 --	Plain weave, weighing not more than 100 g/m ² .	80% <i>ad val.</i>
	5208.4200 --	Plain weave, weighing more than 100 g/m ² .	80% <i>ad val.</i>
	5208.4300 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5208.4900 --	Other fabrics.	80% <i>ad val.</i>
	-	Printed:	
	5208.5100 --	Plain weave, weighing not more than 100 g/m ² .	
	5208.5200 --	Plain weave, weighing more than 100 g/m ² .	80% <i>ad val.</i>
	5208.5300 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5208.5900 --	Other fabrics.	80% <i>ad val.</i>
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².	
	-	Unbleached:	
	5209.1100 --	Plain weave.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	5209.1200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5209.1900 --	Other fabrics.	80% <i>ad val.</i>
	-	Bleached :	
	5209.2100 --	Plain weave.	80% <i>ad val.</i>
	5209.2200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5209.2900 --	Other fabrics.	80% <i>ad val.</i>
	-	Dyed :	
	5209.3100 --	Plain weave.	80% <i>ad val.</i>
	5209.3200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5209.3900 --	Other fabrics.	80% <i>ad val.</i>
	-	Of yarns of different colours :	
	5209.4100 --	Plain weave.	80% <i>ad val.</i>
	5209.4200 --	Denim.	80% <i>ad val.</i>
	5209.4300 --	Other fabrics of 3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5209.4900 --	Other fabrics.	80% <i>ad val.</i>
	-	Printed :	
	5209.5100 --	Plain weave.	80% <i>ad val.</i>
	5209.5200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5209.5900 --	Other fabrics.	80% <i>ad val.</i>
52.10	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/m².		
	-	Unbleached :	
	5210.1100 --	Plain weave.	80% <i>ad val.</i>
	5210.1200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5210.1900 --	Other fabrics.	80% <i>ad val.</i>
	-	Bleached :	
	5210.2100 --	Plain weave.	80% <i>ad val.</i>
	5210.2200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5210.2900 --	Other fabrics.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Dyed :	
	5210.3100 --	Plain weave.	80% <i>ad val.</i>
	5210.3200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5210.3900 --	Other fabrics.	80% <i>ad val.</i>
	-	Of yarns of different colours :	
	5210.4100 --	Plain weave.	80% <i>ad val.</i>
	5210.4200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5210.4900 --	Other Fabrics.	80% <i>ad val.</i>
	-	Printed :	
	5210.5100 --	Plain weave.	80% <i>ad val.</i>
	5210.5200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5210.5900 --	Other fabrics.	80% <i>ad val.</i>
52.11		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/m².	
		Unbleached :	
	5211.1100 --	Plain weave.	80% <i>ad val.</i>
	5211.1200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5211.1900 --	Other fabrics.	80% <i>ad val.</i>
	-	Bleached :	
	5211.2100 --	Plain weave.	80% <i>ad val.</i>
	5211.2200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5211.2900 --	Other fabrics.	80% <i>ad val.</i>
	-	Dyed.	
	5211.3100 --	Plain weave.	80% <i>ad val.</i>
	5211.3200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5211.3900 --	Other fabrics.	80% <i>ad val.</i>
	-	Of yarns of different colours :	
	5211.4100 --	Plain weave.	80% <i>ad val.</i>
	5211.4200 --	Denim.	80% <i>ad val.</i>
	5211.4300 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	5211.4900 --	Other fabrics.	80% <i>ad val.</i>
		Printed:	
	5211.5100 --	Plain weave.	80% <i>ad val.</i>
	5211.5200 --	3-thread or 4-thread twill, including cross twill.	80% <i>ad val.</i>
	5211.5900 --	Other fabrics.	80% <i>ad val.</i>
52.12		Other woven fabrics of cotton.	
		Weighing not more than 200 g/m ² :	
	5212.1100 --	Unbleached.	80% <i>ad val.</i>
	5212.1200 --	Bleached.	80% <i>ad val.</i>
	5212.1300 --	Dyed.	80% <i>ad val.</i>
	5212.1400 --	Of yarns of different colours.	80% <i>ad val.</i>
	5212.1500 --	Printed.	80% <i>ad val.</i>
		Weighing more than 200 g/m ² :	
	5212.2100 --	Unbleached.	80% <i>ad val.</i>
	5212.2200 --	Bleached.	80% <i>ad val.</i>
	5212.2300 --	Dyed.	80% <i>ad val.</i>
	5212.2400 --	Of yarns of different colours.	80% <i>ad val.</i>
	5212.2500 --	Printed.	80% <i>ad val.</i>
53.09		Woven fabrics of flax.	
		Containing 85% or more by weight of flax:	
	5309.1100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5309.1900 --	Other.	80% <i>ad val.</i>
		Containing less than 85% by weight of flax:	
	5309.2100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5309.2900 --	Other.	80% <i>ad val.</i>
53.10		Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	
	5310.1000 -	Unbleached.	80% <i>ad val.</i>
	5310.9000 -	Other.	80% <i>ad val.</i>
53.11	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
54.01		Sewing thread of man made filaments whether or not put up for retail sale.	
	5401.1000 -	Of synthetic filaments.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5401.2000 -	Of artificial filaments.	Rs. 30 per kg. + 10% <i>ad val.</i>
54.02		Synthetic filaments yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
	5402.1000 -	High tenacity yarn of nylon or other polyamides.	Rs. 30 per kg. + 10 % <i>ad val.</i>
	5402.2000 -	High tenacity yarn of polyesters.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Textured yarn:	
	5402.3100 --	Of nylon or other polyamides, measuring per single yarn not more than 50 tex.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.3200 --	Of nylon or other polyamides, measuring per single yarn more than 50 tex.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.3300 --	Of polyesters.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.3900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
	5402.4100 --	Of nylon or other polyamides.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.4200 --	Of polyesters, partially oriented.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.4300 --	Of polysters, other.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.4900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Other yarn, single with a twist exceeding 50 turns per metre:	
	5402.5100 --	Of nylon or other polyamides.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.5200 --	Of polyesters.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.5900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Other yarn, multiple (folded) or cabled:	
	5402.6100 --	Of nylon or other polyamides.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.6200 --	Of polyesters.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5402.6900 --	Other.	Rs. 30 per kg. + 10 % <i>ad val.</i>
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
	5403.1000 -	High tensile yarn of viscose rayon.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5403.2000 -	Textured Yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Other yarn, single:	
	5403.3100 --	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5403.3200 --	Of viscose rayon, with a twist exceeding 120 turns per metre.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5403.3300 --	Of cellulose acetate.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5403.3900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Other yarn, multiple (folded) or cabled:	
	5403.4100 --	Of viscose rayon.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5403.4200 --	Of cellulose acetate.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5403.4900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>
54.04		Synthetic monofilament of 67 decitex or more and of which no cross sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) or synthetic textile materials of an apparent width not exceeding 5 mm.	
	5404.1000 -	Monofilament.	80% <i>ad val.</i>
54.05			
	5405.0090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
54.06		Man made filament yarn (other than sewing thread), put up for retail sale.	
	5406.1000 -	Synthetic filament yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5406.2000 -	Artificial filament yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	
	5407.1000 -	Woven fabric obtained from high tenacity yarn of nylon or other polyamides or of polyesters.	80% <i>ad val.</i>
	5407.2000 -	Woven fabrics obtained from strip or the like.	80% <i>ad val.</i>
	5407.3000 -	Fabrics specified in Note 9 to Section XI.	80% <i>ad val.</i>
	-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
	5407.4100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5407.4200 --	Dyed.	80% <i>ad val.</i>
	5407.4300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5407.4400 --	Printed.	80% <i>ad val.</i>
	-	Other woven fabrics containing 85% or more by weight of textured polyester filaments:	
	5407.5100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5407.5200 --	Dyed.	80% <i>ad val.</i>
	5407.5300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5407.5400 --	Printed.	80% <i>ad val.</i>
	5407.6000 -	Other woven fabrics containing 85% or more by weight of textured polyester filaments.	80% <i>ad val.</i>
	-	Other woven fabrics containing 85% or more by weight of synthetic filament:	
	5407.7100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5407.7200 --	Dyed.	80% <i>ad val.</i>
	5407.7300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5407.7400 --	Printed colours.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
	5407.8100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5407.8200 --	Dyed.	80% <i>ad val.</i>
	5407.8300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5407.8400 --	Printed.	80% <i>ad val.</i>
	-	Other woven fabrics:	
	5407.9100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5407.9200 --	Dyed.	80% <i>ad val.</i>
	5407.9300 --	Of yarns of different colour.	80% <i>ad val.</i>
	5407.9400 --	Printed.	80% <i>ad val.</i>
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from material of heading No. 54.05.	
	5408.1000 -	Woven fabrics obtained from high tenacity yarn, of viscose rayon.	80% <i>ad val.</i>
	-	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
	5408.2100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5408.2200 --	Dyed.	80% <i>ad val.</i>
	5408.2300 --	Of yarns of different colour.	80% <i>ad val.</i>
	5408.2400 --	Printed.	80% <i>ad val.</i>
	-	Other woven fabrics:	
	5408.3100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5408.3200 --	Dyed.	80% <i>ad val.</i>
	5408.3300 --	Of yarns of different colour.	80% <i>ad val.</i>
	5408.3400 --	Printed.	80% <i>ad val.</i>
55.08		Sewing thread of man made staple fibres whether or not put up for retail sale.	
	5508.1000 -	Of synthetic staple fibres.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5508.2000 -	Of artificial staple fibres.	Rs. 30 per kg. + 10% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
59.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
	-	Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
	5509.1100 --	Single yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.1200 --	Multiple (Folded) or cabled yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Containing 85% or more by weight of polyester staple fibres:	
	5509.2100 --	Single yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.2200 --	Multiple (folded) or cabled yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	5509.3100 --	Single yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.3200 --	Multiple (folded) or cabled yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Other yarn, containing 85% or more by weight of synthetic staple fibres:	
	5509.4100 --	Single yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.4200 --	Multiple (folded) or cabled yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Other yarn, of polyester staple fibres:	
	5509.5100 --	Mixed mainly or solely with artificial staple fibres.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.5200 --	Mixed mainly or solely with wool or fine animal hair.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.5300 --	Mixed mainly or solely with cotton.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.5900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>
	-	Other yarn, of acrylic or modacrylic staple fibres:	
	5509.6100 --	Mixed mainly or solely with wool or fine animal hair.	Rs. 30 per kg. + 10% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	5509.6200 --	Mixed mainly or solely with cotton.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.6900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>
		Other yarn:	
	5509.9100 --	Mixed mainly or solely with wool or fine animal hair.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.9200 --	Mixed mainly or solely with cotton.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5509.9900 --	Other.	Rs. 30 per kg. + 10% <i>ad val.</i>
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
		Containing 85% or more by weight of artificial staple fibres:	
	5510.1100 --	Single yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5510.1200 --	Multiple (folded) or cabled yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5510.2000 -	Other yarn, mixed mainly or solely with wool or fine animal hair.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5510.3000 -	Other yarn, mixed mainly or solely with cotton.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5510.9000 -	Other yarn.	Rs. 30 per kg. + 10% <i>ad val.</i>
55.11		Yarn (other than sewing thread) of man made staple fibres, put up for retail sale.	
	5511.1000 -	Of synthetic staple fibres, containing 85% or more by weight of such fibres.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5511.2000 -	Of synthetic staple fibres, containing less than 85% by weight of such fibres.	Rs. 30 per kg. + 10% <i>ad val.</i>
	5511.3000 -	Of artificial staple fibres.	Rs. 30 per kg. + 10% <i>ad val.</i>
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
		Containing 85% or more by weight of polyester staple fibres:	
	5512.1100 --	Unbleached or bleached.	80% <i>ad val.</i>

Heading 1	Sub-Heading 2	Description of Goods 3	Statutory Rate 4
	5512.1900 --	Other.	80% <i>ad val.</i>
	-	Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	5512.2100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5512.2900 --	Other.	80% <i>ad val.</i>
	-	Other:	
	5512.9100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5512.9900 --	Other.	80% <i>ad val.</i>
55.13		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/m².	
	-	Unbleached or bleached:	
	5513.1100 --	Of polyester staple fibres, plain weave.	80% <i>ad val.</i>
	5513.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>
	5513.1300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5513.1900 --	Other woven fabrics.	80% <i>ad val.</i>
	-	Dyed:	
	5513.2100 --	Of polyester staple fibres, plain weave.	80% <i>ad val.</i>
	5513.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>
	5513.2300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5513.2900 --	Other woven fabrics.	80% <i>ad val.</i>
	-	Of yarns of different colours:	
	5513.3100 --	Of polyester staple fibres, plain weave.	80% <i>ad val.</i>
	5513.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>
	5513.3300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5513.3900 --	Other woven fabrics.	80% <i>ad val.</i>
	-	Printed:	
	5513.4100 --	Of polyester staple fibres, plain weave.	80% <i>ad val.</i>
	5513.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	5513.4300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5513.4900 --	Other woven fabrics.	80% <i>ad val.</i>
55.14		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/m².	
	-	Unbleached or bleached:	
	5514.1100 --	Of polyester staple fibres, plain weave.	80% <i>ad val.</i>
	5514.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>
	5514.1300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5514.1900 --	Other woven fabrics.	80% <i>ad val.</i>
	-	Dyed:	
	5514.2100 --	Of polyester staple fibres, plain weave.	80% <i>ad val.</i>
	5514.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>
	5514.2300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5514.2900 --	Other woven fabrics.	80% <i>ad val.</i>
	-	Of yarns of different colours:	
	5514.3100 --	Of polyester staple fibres, plain weave.	80% <i>ad val.</i>
	5514.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>
	5514.3300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5514.3900 --	Other woven fabrics.	80% <i>ad val.</i>
	-	Printed:	
	5514.4100 --	Of polyesters staple fibres, plain weave.	80% <i>ad val.</i>
	5514.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	80% <i>ad val.</i>
	5514.4300 --	Other woven fabrics of polyester staple fibres.	80% <i>ad val.</i>
	5514.4900 --	Other woven fabrics.	80% <i>ad val.</i>
55.15		Other woven fabrics of synthetic staple fibres.	
	-	Of polyester staple fibres:	
	5515.1100 --	Mixed mainly or solely with viscose rayon staple fibres.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	5515.1200 --	Mixed mainly or solely with man made filaments.	80% <i>ad val.</i>
	5515.1300 --	Mixed mainly or solely with wool or fine animal hair.	80% <i>ad val.</i>
	5515.1900 --	Other.	80% <i>ad val.</i>
	-	Of acrylic or modacrylic staple fibres:	
	5515.2100 --	Mixed mainly or solely with man made filaments.	80% <i>ad val.</i>
	5515.2200 --	Mixed mainly or solely with wool or fine animal hair.	80% <i>ad val.</i>
	5515.2900 --	Other.	80% <i>ad val.</i>
	-	Other woven fabrics:	
	5515.9100 --	Mixed mainly or solely with man-made filaments.	80% <i>ad val.</i>
	5515.9200 --	Mixed mainly or solely with wool or fine animal hair.	80% <i>ad val.</i>
	5515.9900 --	Other.	80% <i>ad val.</i>
55.16		Woven fabrics of artificial staple fibres.	
		Containing 85% or more by weight of artificial staple fibres:	
	5516.1100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5516.1200 --	Dyed.	80% <i>ad val.</i>
	5516.1300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5516.1400 --	Printed.	80% <i>ad val.</i>
		Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments.	
	5516.2100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5516.2200 --	Dyed.	80% <i>ad val.</i>
	5516.2300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5516.2400 --	Printed.	80% <i>ad val.</i>
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
	5516.3100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5516.3200 --	Dyed.	80% <i>ad val.</i>
	5516.3300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5516.3400 --	Printed.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
	5516.4100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5516.4200 --	Dyed.	80% <i>ad val.</i>
	5516.4300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5516.4400 --	Printed.	80% <i>ad val.</i>
	-	Other:	
	5516.9100 --	Unbleached or bleached.	80% <i>ad val.</i>
	5516.9200 --	Dyed.	80% <i>ad val.</i>
	5516.9300 --	Of yarns of different colours.	80% <i>ad val.</i>
	5516.9400 --	Printed.	80% <i>ad val.</i>
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
	5601.1000 -	Sanitary towels and tampons, napkins and nap kin liners for babies and similar sanitary articles, of wadding.	80% <i>ad val.</i>
	-	Wadding other articles of wadding:	
	5601.2100 --	Of cotton.	80% <i>ad val.</i>
	5601.2200 --	Of man-made fibres.	80% <i>ad val.</i>
	5601.2900 --	Other.	80% <i>ad val.</i>
56.02		Felt, whether or not impregnated, coated, covered or laminated.	
	5602.1000 -	Needleloom felt and stitchbonded fibre fabrics.	80% <i>ad val.</i>
	-	Other felt, not impregnated, coated, covered or laminated:	
	5602.2100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	5602.2900 --	Of other textile materials.	80% <i>ad val.</i>
	5602.9000 -	Other.	80% <i>ad val.</i>
56.03	5603.0000	Nonwovens, whether or not impregnated, coated, covered or laminated.	80% <i>ad val.</i>
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05;	

Heading 1	Sub-Heading 2	Description of Goods 3	Statutory Rate 4
		impregnated, coated, covered or sheathed with rubber or plastics.	
	5604.1000 -	Rubber thread and cord, textile covered.	80% <i>ad val.</i>
	5604.2000 -	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	80% <i>ad val.</i>
	5604.9000 -	Other.	80% <i>ad val.</i>
56.05		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	
	5605.0010 ---	Products consisting of a core of metal foil or of a core of plastic film coated with metal dust sandwiched by means of an adhesive between two layers of plastic film.	80% <i>ad val.</i>
	5605.0090 ---	Other.	80% <i>ad val.</i>
56.06	5606.0000	Gimped yarn and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	80% <i>ad val.</i>
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
	5607.1000 -	Of jute or other textile bast fibre of heading No. 53.03.	80% <i>ad val.</i>
	-	Of sisal or other textile fibres of the genus <i>Agave</i> :	
	5607.2100 --	Binder or baler twine.	80% <i>ad val.</i>
	5607.2900 --	Other.	80% <i>ad val.</i>
	5607.3000 -	Of abaca (Manila hemp or <i>Musa textilis</i> Nees) or other hard (leaf) fibres.	80% <i>ad val.</i>
	-	Of polyethylene or poly-propylene:	
	5607.4100 --	Binder or baler twine.	80% <i>ad val.</i>
	5607.4900 --	Other.	80% <i>ad val.</i>
	5607.5000 -	Of other synthetic fibres.	80% <i>ad val.</i>
	5607.9000 -	Other.	80% <i>ad val.</i>
56.08		Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials.	
		Of man-made textile materials:	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	5608.1100 --	Made up fishing nets.	80% <i>ad val.</i>
	5608.1900 --	Other.	80% <i>ad val.</i>
	5608.9000 -	Other.	80% <i>ad val.</i>
56.09		Article of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	
	---	Of jute and other textile fibres of heading No. 53.03 :	
	5609.0011 ----	Of jute.	80% <i>ad val.</i>
	5609.0019 ----	Other.	80% <i>ad val.</i>
	5609.0090 ---	Other.	80% <i>ad val.</i>
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	
	5701.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	5701.9000 -	Of other textile materials.	80% <i>ad val.</i>
57.02		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.	
	5702.1000 -	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	80% <i>ad val.</i>
	5702.2000 -	Floor coverings of coconut fibres (coir).	80% <i>ad val.</i>
	-	Other, of pile construction, not made up :	
	5702.3100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	--	Of man-made textile materials :	
	5702.3210 ---	Synthetic turf for hockey fields.	80% <i>ad val.</i>
	5702.3290 ---	Other.	80% <i>ad val.</i>
	5702.3900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other of pile construction, made up :	
	5702.4100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	--	Of man-made textile materials :	
	5702.4210 ---	Synthetic turf for hockey fields.	80% <i>ad val.</i>
	5702.4290 ---	Other.	80% <i>ad val.</i>
	5702.4900 --	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other, not of pile construction, not made up:	
	5702.5100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	5702.5200 --	Of man-made textile materials.	80% <i>ad val.</i>
	5702.5900 --	Of other textile materials.	80% <i>ad val.</i>
		Other, not of pile construction, made up:	
	5702.9100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	5702.9200 --	Of man-made textile materials.	80% <i>ad val.</i>
	5702.9900 --	Of other textile materials.	80% <i>ad val.</i>
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
	5703.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
		Of nylon or other polyamides:	
	5703.2010 ---	Synthetic turf for hockey fields.	80% <i>ad val.</i>
	5703.2090 ---	Other.	80% <i>ad val.</i>
		Of other man-made textile materials:	
	5703.3010 ---	Synthetic turf for hockey fields.	80% <i>ad val.</i>
	5703.3090 ---	Other	80% <i>ad val.</i>
		Of other man-made textile materials.	
	5703.3010 ---	Synthetic turf for hockey fields.	80% <i>ad val.</i>
	5703.3090 ---	Other	80% <i>ad val.</i>
	5703.9000 -	Of other textile materials.	80% <i>ad val.</i>
57.04		Carpets and other textile floor coverings, of felts, not tufted or flocked, whether or not made up.	
	5704.1000 -	Tiles, having a maximum surface area of 0.3 m ² .	80% <i>ad val.</i>
	5704.9000 -	Other.	80% <i>ad val.</i>
57.05	5705.0000	Other carpets and other textile floor coverings, whether or not made up.	80% <i>ad val.</i>
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	
	5801.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Of cotton :	
	5801.2100 --	Uncut west pile fabrics.	80% <i>ad val.</i>
	5801.2200 --	Cut corduroy.	80% <i>ad val.</i>
	5801.2300 --	Other west pile fabrics.	80% <i>ad val.</i>
	5801.2400 --	Warp pile fabrics, epingle (uncut).	80% <i>ad val.</i>
	5801.2500 --	Warp pile fabrics, cut.	80% <i>ad val.</i>
	5801.2600 --	Chenille fabrics.	80% <i>ad val.</i>
		Of man-made fibres :	
	5801.3100 --	Uncut west pile fabrics.	80% <i>ad val.</i>
	5801.3200 --	Cut corduroy.	80% <i>ad val.</i>
	5801.3300 --	Other west pile fabrics.	80% <i>ad val.</i>
	5801.3400 --	Warp pile fabrics, epingle (uncut).	80% <i>ad val.</i>
	5801.3500 --	Warp pile fabrics, cut.	80% <i>ad val.</i>
	5801.3600 --	Chenille fabrics.	80% <i>ad val.</i>
	5801.9000 -	Of other textile materials.	80% <i>ad val.</i>
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	
		Terry towelling and similar woven terry fabrics, of cotton :	
	5802.1100 --	Unbleached.	80% <i>ad val.</i>
	5802.1900 --	Other.	80% <i>ad val.</i>
	5802.2000 -	Terry towelling and similar woven terry fabrics, of other textile materials.	80% <i>ad val.</i>
	5802.3000 -	Tufted textile fabrics.	80% <i>ad val.</i>
58.03		Gauze, other than narrow fabrics of heading No. 58.06.	
	5803.1000 -	Of cotton.	80% <i>ad val.</i>
	5803.9000 -	Of other textile materials.	80% <i>ad val.</i>
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.	
	5804.1000 -	Tulles and other net fabrics.	80% <i>ad val.</i>
		Mechanically made lace :	
	5804.2100 -	Of man-made fibres.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Hand-made lace:	
	5804.3090 ---	Other.	80% <i>ad val.</i>
58.05	5805.0000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	80% <i>ad val.</i>
58.06		Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
	5806.1000 -	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics.	80% <i>ad val.</i>
	5806.2000 -	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	80% <i>ad val.</i>
	-	Other woven fabrics:	
	5806.3100 --	Of cotton.	80% <i>ad val.</i>
	5806.3200 --	Of man-made fibres.	80% <i>ad val.</i>
	5806.3900 --	Of other textile materials.	80% <i>ad val.</i>
	5806.4000 -	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	80% <i>ad val.</i>
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
	5807.1000 -	Woven.	80% <i>ad val.</i>
	5807.9000 -	Other.	80% <i>ad val.</i>
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
	5808.1000 -	Braids in the piece.	80% <i>ad val.</i>
	-	Other:	
	5808.9090 ---	Other	80% <i>ad val.</i>
58.09	5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	80% <i>ad val.</i>
58.10		Embroidery in the piece, in strips or in motifs.	
	5810.1000 -	Embroidery without visible ground.	80% <i>ad val.</i>
	-	Other embroidery:	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	5810.9100 --	Of cotton,	80% <i>ad val.</i>
	5810.9200 --	Of man-made fibres,	90% <i>ad val.</i>
	-	Of other textile materials;	
	5810.9990 ---	Other,	80% <i>ad val.</i>
58.11	5811.0000	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 No. 58.10.	80% <i>ad val.</i>
59.01		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.	
	5901.1000 -	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	80% <i>ad val.</i>
	5901.9000 -	Other.	80% <i>ad val.</i>
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
	5902.1000 -	Of nylon or other polyamides.	80% <i>ad val.</i>
	5902.2000 -	Of polyesters.	80% <i>ad val.</i>
	5902.9000 -	Other.	80% <i>ad val.</i>
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02	
	5903.1000 -	With polyvinyl chloride.	80% <i>ad val.</i>
	5903.2000 -	With polyurethane.	80% <i>ad val.</i>
	5903.9000 -	Other.	80% <i>ad val.</i>
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
	5904.1000 -	Linoleum.	80% <i>ad val.</i>
	-	Other:	
	5904.9100 --	With a base consisting of needle-loom felt or nonwovens.	80% <i>ad val.</i>
	5904.9200 --	With other textile base.	80% <i>ad val.</i>
59.05	5905.0000	Textile wall coverings.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
59.06		Rubberised textile fabrics, other than those of heading No. 59.02.	
	5906.1000 -	Adhesive tape of a width not exceeding 20 cm.	80% <i>ad val.</i>
	-	Other:	
	5906.9100 --	Knitted or crocheted.	80% <i>ad val.</i>
	5906.9900 ---	Other.	80% <i>ad val.</i>
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio-back-cloths of the like.	
	---	Textile fabrics otherwise impregnated, coated or covered:	
	5907.0011 ----	For book binding or electric insulation.	80% <i>ad val.</i>
	5907.0019 ----	Other.	80% <i>ad val.</i>
	5907.0090 ---	Other.	80% <i>ad val.</i>
59.08	5908.0000	Textile wicks, woven plaited or knitted, for lamps, stoves, lighters, candles or the likes; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated.	80% <i>ad val.</i>
59.09	5909.0000	Textile hose-piping and similar textile tubing, with or without lining armour or accessories of other materials.	80% <i>ad val.</i>
59.10	5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.	80% <i>ad val.</i>
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
	6001.1000 -	"Long pile" fabrics.	80% <i>ad val.</i>
	-	Looped pile fabrics:	
	6001.2100 --	Of cotton.	80% <i>ad val.</i>
	6001.2200 --	Of man-made fabrics.	80% <i>ad val.</i>
	6001.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other:	
	6001.9100 --	Of cotton.	80% <i>ad val.</i>
	6001.9200 --	Of man-made fibres.	80% <i>ad val.</i>
	6001.9900 --	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
60.02		Other knitted or crocheted fabrics.	
	6002.1000 -	Of a width not exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread.	80% <i>ad val.</i>
	6002.2000 -	Other, of a width not exceeding 30 cm.	80% <i>ad val.</i>
	6002.3000 -	Of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread.	80% <i>ad val.</i>
	-	Other fabrics, warp knit (including those made on galloon knitting machine):	
	6002.4100 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6002.4200 -	Of cotton.	80% <i>ad val.</i>
	6002.4300 -	Of man-made fibres.	80% <i>ad val.</i>
	6002.4900 -	Other.	80% <i>ad val.</i>
	6002.9100 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6002.9200 -	Of cotton.	80% <i>ad val.</i>
	6002.9300 -	Of man-made fibres.	80% <i>ad val.</i>
	6002.9900 -	Other.	80% <i>ad val.</i>
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including skijackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03	
	6101.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6101.2000 -	Of cotton.	80% <i>ad val.</i>
	6101.3000 -	Of man-made fibres.	80% <i>ad val.</i>
	6101.9000 -	Of other textile materials.	80% <i>ad val.</i>
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including skijackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.	
	6102.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6102.2000 -	Of cotton hair.	80% <i>ad val.</i>
	6102.3000 -	Of man-made fibres.	80% <i>ad val.</i>
	6102.9000 -	Of other textile materials.	80% <i>ad val.</i>

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Heading No.	Sub-Heading No.	Description of Goods		Statutory Rate of Duty
1	2	3		4
61.03		Men's or boy's suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.		
		Suits:		
	6103.1100 --	Of wool or fine animal hair.		80% <i>ad val.</i>
	6103.1200 --	Of synthetic fibres.		80% <i>ad val.</i>
	6103.1900 --	Of other textile materials.		80% <i>ad val.</i>
		Ensembles:		
	6103.2100 --	Of wool or fine animal hair.		80% <i>ad val.</i>
	6103.2200 --	Of cotton.		80% <i>ad val.</i>
	6103.2300 --	Of synthetic fibres.		80% <i>ad val.</i>
	6103.2900 --	Of other textile materials.		80% <i>ad val.</i>
		Jackets and blazers:		
	6103.3100 --	Of wool or fine animal hair.		80% <i>ad val.</i>
	6103.3200 --	Of cotton.		80% <i>ad val.</i>
	6103.3300 --	Of synthetic fibres.		80% <i>ad val.</i>
	6103.3900 --	Of other textile materials.		80% <i>ad val.</i>
		Trousers, bib and brace overalls, breeches and shorts:		
	6103.4100 --	Of wool or fine animal hair.		80% <i>ad val.</i>
	6103.4200 --	Of cotton.		80% <i>ad val.</i>
	6103.4300 --	Of synthetic fibres.		80% <i>ad val.</i>
	6103.4900 --	Of other textile materials.		80% <i>ad val.</i>
61.04		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.		
		Suits:		
	6104.1100 --	Of wool or fine animal hair.		80% <i>ad val.</i>
	6104.1200 --	Of cotton.		80% <i>ad val.</i>
	6104.1300 --	Of synthetic fibres.		80% <i>ad val.</i>
	6104.1900 --	Of other textile materials.		80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Ensembles:	
	6104.2100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6104.2200 --	Of cotton.	80% <i>ad val.</i>
	6104.2300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6104.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Jackets and blazers:	
	6104.3100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6104.3200 --	Of cotton.	80% <i>ad val.</i>
	6104.3300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6104.3900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Dresses:	
	6104.4100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6104.4200 --	Of cotton.	80% <i>ad val.</i>
	6104.4300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6104.4400 --	Of artificial fibres.	80% <i>ad val.</i>
	6104.4900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Skirts and divided skirts:	
	6104.5100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6104.5200 --	Of cotton.	80% <i>ad val.</i>
	6104.5300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6104.5900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts:	
	6104.6100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6104.6200 --	Of cotton.	80% <i>ad val.</i>
	6104.6300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6104.6900 --	Of other textile materials.	80% <i>ad val.</i>
61.05		Men's or boys' shirts, knitted or crocheted.	
	6105.1000 -	Of cotton.	80% <i>ad val.</i>
	6105.2000 -	Of man-made fibres.	80% <i>ad val.</i>
	6105.9000 -	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
	6106.1000 -	Of cotton.	80% <i>ad val.</i>
	6106.2000 -	Of man-made fibres.	80% <i>ad val.</i>
	6106.9000 -	Of other textile materials.	80% <i>ad val.</i>
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
	-	Underpants and briefs:	
	6107.1100 -	Of Cotton.	80% <i>ad val.</i>
	6107.1200 --	Of man-made fibres.	80% <i>ad val.</i>
	6107.1900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Nightshirts and pyjamas:	
	6107.2100 --	Of cotton.	80% <i>ad val.</i>
	6107.2200 --	Of man-made fibres.	80% <i>ad val.</i>
	6107.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other:	
	6107.9100 --	Of cotton.	80% <i>ad val.</i>
	6107.9200 --	Of man-made fibres.	80% <i>ad val.</i>
	6107.9900 --	Of other textile materials.	80% <i>ad val.</i>
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
	-	Slips and petticoats:	
	6108.1100 --	Of man-made fibres.	80% <i>ad val.</i>
	6108.1900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Briefs and panties:	
	6108.2100 --	Of cotton.	80% <i>ad val.</i>
	6108.2200 --	Of man-made fibres.	80% <i>ad val.</i>
	6108.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Nightdresses and pyjamas:	
	6108.3100 --	Of cotton.	80% <i>ad val.</i>
	6108.3200 --	Of man-made fibres.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	6108.3900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other:	
	6108.9100 --	Of cotton.	80% <i>ad val.</i>
	6108.9200 --	Of man-made fibres.	80% <i>ad val.</i>
	6108.9900 --	Of other textile materials.	80% <i>ad val.</i>
61.09		T-shirts, singlets and other vests, knitted or crocheted.	
	6109.1000 -	Of cotton.	80% <i>ad val.</i>
	6109.9000 -	Of other textile materials.	80% <i>ad val.</i>
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	6110.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6110.2000 -	Of cotton.	80% <i>ad val.</i>
	6110.3000 -	Of man-made fibres.	80% <i>ad val.</i>
	6110.9000 -	Of other textile materials.	80% <i>ad val.</i>
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
	6111.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6111.2000 -	Of cotton.	80% <i>ad val.</i>
	6111.3000 -	Of synthetic fibres.	80% <i>ad val.</i>
	6111.9000 -	Of other textile materials.	80% <i>ad val.</i>
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
	-	Track suits:	
	6112.1100 --	Of cotton.	80% <i>ad val.</i>
	6112.1200 --	Of synthetic fibres.	80% <i>ad val.</i>
	6112.1900 --	Of other textile materials.	80% <i>ad val.</i>
	6112.2000 -	Ski suits.	80% <i>ad val.</i>
	-	Men's or boys' swimwear:	
	6112.3100 --	Of synthetic fibres.	80% <i>ad val.</i>
	6112.3900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Women's or girls swimwear:	
	6112.4100 --	Of synthetic fibres.	80% <i>ad val.</i>
	6112.4900 --	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
61.13	6113.000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	80% <i>ad val.</i>
61.14		Other garments, knitted or crocheted.	
	6114.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6114.2000 -	Of cotton.	80% <i>ad val.</i>
	6114.3000 -	Of man-made fibres.	80% <i>ad val.</i>
	6114.9000 -	Of other textile materials.	80% <i>ad val.</i>
61.15		Panty hose, tights, stockings socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	
	-	Panty hose and tights:	
	6115.1100 --	Of synthetic fibres, measuring per single yarn less than 67 decitex.	80% <i>ad val.</i>
	6115.1200 --	Of synthetic fibres, measuring per single yarn 67 decitex or more.	80% <i>ad val.</i>
	6115.1900 --	Of other textile materials.	80% <i>ad val.</i>
	6115.2000 -	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex.	80% <i>ad val.</i>
	-	Other:	
	6115.9100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6115.9200 --	Of cotton.	80% <i>ad val.</i>
	6115.9300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6115.9900 --	Of other textile materials.	80% <i>ad val.</i>
61.16		Gloves, mittens and mitts, knitted or crocheted.	
	6116.1000 -	Gloves impregnated, coated or covered with plastics or rubber.	80% <i>ad val.</i>
	-	Other:	
	6116.9100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6116.9200 --	Of cotton.	80% <i>ad val.</i>
	6116.9300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6116.9900 --	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
	6117.1000 -	Shawals, scarves, mufflers, mantillas, veils and the like.	80% <i>ad val.</i>
	6117.2000 -	Ties, bow ties and cravats.	80% <i>ad val.</i>
	6117.8000 -	Other accessories.	80% <i>ad val.</i>
		Parts:	
	6117.9010 ---	Elastic straps and bands.	80% <i>ad val.</i>
	6117.9090 ---	Other.	80% <i>ad val.</i>
62.01		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 No. 62.03.	
	-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
	6201.1100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6201.1200 --	Of cotton.	80% <i>ad val.</i>
	6201.1300 --	Of man-made fibres.	80% <i>ad val.</i>
	6201.1900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other:	
	6201.9100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6201.9200 --	Of cotton.	80% <i>ad val.</i>
	6201.9300 --	Of man-made fibres.	80% <i>ad val.</i>
	6201.9900 --	Of other textile materials.	80% <i>ad val.</i>
62.02		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 No. 62.04.	
	-	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
	6202.1100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6202.1200 --	Of cotton.	80% <i>ad val.</i>
	6202.1300 --	Of man-made fibres.	80% <i>ad val.</i>
	6202.1900 --	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Other :	
	6202.9100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6202.9200 --	Of cotton.	80% <i>ad val.</i>
	6202.9300 --	Of man-made fibres.	80% <i>ad val.</i>
	6202.9900 --	Of other textile materials.	80% <i>ad val.</i>
62.03		Mens' or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	-	Suits :	
	6203.1100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6203.1200 --	Of Synthetic fibres.	80% <i>ad val.</i>
	6203.1900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Ensembles :	
	6203.2100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6203.2200 --	Of cotton.	80% <i>ad val.</i>
	6203.2300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6203.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Jackets and blazers :	
	6203.3100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6203.3200 --	Of cotton.	80% <i>ad val.</i>
	6203.3300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6203.3900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts :	
	6203.4100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6203.4200 --	Of cotton.	80% <i>ad val.</i>
	6203.4300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6203.4900 --	Of other textile materials.	80% <i>ad val.</i>
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts divided skirts, trousers, bib and brace overalls, bree-trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	-	Suits :	
	6204.1100 --	Of wool or fine animal hair.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	6204.1200 --	Of cotton.	80% <i>ad val.</i>
	6204.1300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6204.1900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Ensembles:	
	6204.2100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6204.2200 --	Of cotton.	80% <i>ad val.</i>
	6204.2300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6204.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Jackets and blazers:	
	6204.3100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6204.3200 --	Of cotton.	80% <i>ad val.</i>
	6204.3300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6204.3900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Dresses:	
	6204.4100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6204.4200 --	Of cotton.	80% <i>ad val.</i>
	6204.4300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6204.4400 --	Of artificial fibres.	80% <i>ad val.</i>
	6204.4900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Skirts and divided skirts:	
	6204.5100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6204.5200 --	Of cotton.	80% <i>ad val.</i>
	6204.5300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6204.5900 -	Of other textile materials.	80% <i>ad val.</i>
		Trousers, bib and brace overalls; breeches and shorts:	
	6204.6100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6204.6200 --	Of cotton.	80% <i>ad val.</i>
	6204.6300 --	Of synthetic fibres.	80% <i>ad val.</i>
	6204.6900 --	Of other textile materials.	80% <i>ad val.</i>

Heading N ₁	Sub-Heading N ₂	Description of Goods 3	Statutory Rate of Duty 4
62.05		Mens' or boys' shirts.	
	6205.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6205.2000 -	Of cotton.	80% <i>ad val.</i>
	6205.3000 -	Of synthetic fibres.	80% <i>ad val.</i>
	6205.9000 -	Of other textile materials.	80% <i>ad val.</i>
62.06		Women's or girls' blouses, shirts and shirt-blouses.	
	6206.1000 -	Of silk or silk waste.	80% <i>ad val.</i>
	6206.2000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6206.3000 -	Of cotton.	80% <i>ad val.</i>
	6206.4000 -	Of man-made fibres.	80% <i>ad val.</i>
	6206.9000 -	Of other textile materials.	80% <i>ad val.</i>
62.07		Mens' or boys' singlets and other vests, underpants, briefs, nightshirts pyjamas, bathrobes, dressing gowns and similar articles.	
	-	Underpants and briefs:	
	6207.1100 --	Of cotton.	80% <i>ad val.</i>
	6207.1900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Nightshirts & pyjamas:	
	6207.2100 --	Of cotton.	80% <i>ad val.</i>
	6207.2200 --	Of man-made fibres.	80% <i>ad val.</i>
	6207.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other:	
	6207.9100 --	Of cotton.	80% <i>ad val.</i>
	6207.9200 --	Of man-made fibres.	80% <i>ad val.</i>
	6207.9900 --	Of other textile materials.	80% <i>ad val.</i>
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	
		Slips and petticoats:	
	6208.1100 --	Of man-made fibres.	80% <i>ad val.</i>
	6208.1900 --	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Nightdresses and pyjamas:	
	6208.2100 --	Of cotton.	80% <i>ad val.</i>
	6208.2200 --	Of man-made fibres.	80% <i>ad val.</i>
	6208.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other:	
	6208.9100 --	Of cotton.	80% <i>ad val.</i>
	6208.9200 --	Of man-made fibres.	80% <i>ad val.</i>
	6208.9900 --	Of other textile materials.	80% <i>ad val.</i>
62.09		Babies' garments and clothing accessories.	
	6209.1000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6209.2000 -	Of cotton.	80% <i>ad val.</i>
	6209.3000 -	Of synthetic fibres.	80% <i>ad val.</i>
	6209.9000 -	Of other textile materials.	80% <i>ad val.</i>
62.10		Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	
	6210.1000 -	Of fabrics of heading No. 56.02 or 56.03.	80% <i>ad val.</i>
	6210.2000 -	Other garments, of the type described in sub-headings 6201.1100 to 6201.1900.	80% <i>ad val.</i>
	6210.3000 -	Other garments, of the type described in sub-heading 6202.1900.	80% <i>ad val.</i>
	6210.4000 -	Other men's or boys' garments.	80% <i>ad val.</i>
	6210.5000 -	Other women's or girls' garments.	80% <i>ad val.</i>
62.11		Track suits, ski suits and swimwear, other garments.	
	-	Swimwear:	
	6211.1100 --	Men's or boys'.	80% <i>ad val.</i>
	6211.1200 --	Women's or girls'.	80% <i>ad val.</i>
	6211.2000 -	Ski suits.	80% <i>ad val.</i>
	-	Other garments, men's or boys':	
	6211.3100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6211.3200 --	Of cotton.	80% <i>ad val.</i>
	6211.3300 --	Of man-made fibres.	80% <i>ad val.</i>
	6211.3900 --	Of other textile materials.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other garments, women's or girls:	
	6211.4100 --	Of wool or fine animal hair.	80% <i>ad val.</i>
	6211.4200 --	Of cotton.	80% <i>ad val.</i>
	6211.4300 --	Of man-made fibres.	80% <i>ad val.</i>
	6211.4900 --	Of other textile materials.	80% <i>ad val.</i>
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
	6212.1000 -	Brassieres.	80% <i>ad val.</i>
	6212.2000 -	Girdles and panty-girdles.	80% <i>ad val.</i>
	6212.3000 -	Corselettes.	80% <i>ad val.</i>
	6212.9000 -	Other.	80% <i>ad val.</i>
62.13		Handkerchiefs.	
	6213.1000 -	Of silk or silk waste.	80% <i>ad val.</i>
	6213.2000 -	Of cotton.	80% <i>ad val.</i>
	6213.9000 -	Of other textile materials.	80% <i>ad val.</i>
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.1000 -	Of silk or silk waste.	80% <i>ad val.</i>
	6214.2000 -	Of wool or fine animal hair.	80% <i>ad val.</i>
	6214.3000 -	Of synthetic fibres.	80% <i>ad val.</i>
	6214.4000 -	Of artificial fibres.	80% <i>ad val.</i>
	6214.9000 -	Of other textile materials.	80% <i>ad val.</i>
62.15		Ties, bow ties and cravats.	
	6215.1000 -	Of silk or silk waste.	80% <i>ad val.</i>
	6215.2000 -	Of man-made fibres.	80% <i>ad val.</i>
	6215.9000 -	Of other textile materials.	80% <i>ad val.</i>
62.16	6216.0000	Gloves, mittens and mitts.	80% <i>ad val.</i>
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	
		Accessories:	
	6217.1010 ---	Shoulder or other pads.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	6217.1090	Other.	80% <i>ad val.</i>
	6217.9000	Parts.	80% <i>ad val.</i>
I. OTHER MADE UP TEXTILE ARTICLES			
63.01	Blankets and travelling rugs.		
	6301.1000	Electric blankets.	80% <i>ad val.</i>
	6301.2000	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.	80% <i>ad val.</i>
	6301.3000	Blankets (other than electric blankets) and travelling rugs, of cotton.	80% <i>ad val.</i>
	6301.4000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	80% <i>ad val.</i>
	6301.9000	Other blankets and travelling rugs.	80% <i>ad val.</i>
63.02	Bed linen, table linen, toilet linen and kitchen linen.		
	6302.1000	Bed linen, knitted or crocheted.	80% <i>ad val.</i>
	-	Other bed linen, printed:	
	6302.2100	Of cotton.	80% <i>ad val.</i>
	6302.2200	Of man-made fibres.	80% <i>ad val.</i>
	6302.2900	Of other textile materials.	80% <i>ad val.</i>
	-	Other bed linen:	
	6302.3100	Of cotton.	80% <i>ad val.</i>
	6302.3200	Of man-made fibres.	80% <i>ad val.</i>
	6302.3900	Of other textile materials.	80% <i>ad val.</i>
	6302.4000	Table linen, knitted or crocheted.	80% <i>ad val.</i>
	-	Other table linen:	
	6302.5100	Of cotton.	80% <i>ad val.</i>
	6302.5200	Of flax.	80% <i>ad val.</i>
	6302.5300	Of man-made fibres.	80% <i>ad val.</i>
	6302.5900	Of other textile materials.	80% <i>ad val.</i>
	6302.6000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton.	80% <i>ad val.</i>
	-	Other:	
	6302.9100	Of cotton.	80% <i>ad val.</i>

1	2	Description of Goods	Statutory Rate
		3	4
	6302.9200 --	Of flax.	80% <i>ad val.</i>
	6302.9300 --	Of man-made fibres.	80% <i>ad val.</i>
	6302.9900 --	Of other textile materials.	80% <i>ad val.</i>
63.03		Curtains (including drapers) and interior blinds; curtain or bed valances.	
		Knitted or crocheted:	
	6303.1100 --	Of cotton.	80% <i>ad val.</i>
	6303.1200 --	Of synthetic fibres.	80% <i>ad val.</i>
	6303.1900 --	Of other textile materials.	80% <i>ad val.</i>
		Other:	
	6303.9100 --	Of cotton.	80% <i>ad val.</i>
	6303.9200 --	Of synthetic fibres.	80% <i>ad val.</i>
	6303.9900 --	Of other textile materials.	80% <i>ad val.</i>
63.04		Other furnishing articles, excluding those of heading No. 94.04.	
		Bedspreads:	
	6304.1100 --	Knitted or crocheted.	80% <i>ad val.</i>
	6304.1900 --	Other.	80% <i>ad val.</i>
		Other:	
	6304.9100 --	Knitted or crocheted.	80% <i>ad val.</i>
	6304.9200 --	Not knitted or crocheted, of cotton.	80% <i>ad val.</i>
	6304.9300 --	Not knitted or crocheted, of synthetic fibres.	80% <i>ad val.</i>
	6304.9900 --	Not knitted or crocheted, of other textile materials.	80% <i>ad val.</i>
63.05		Sacks and bags, of a kind used for the packing of goods.	
		Of jute or of other textile bast fibres of heading No. 53.03:	
	6305.1010 --	Of jute.	80% <i>ad val.</i>
	6305.1090 --	Other.	80% <i>ad val.</i>
	6305.2000 --	Of cotton.	80% <i>ad val.</i>
		Of man-made textile materials:	
	6305.3100 --	Of polyethylene or polypropylene strip or the like.	80% <i>ad val.</i>
	6305.3900 --	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	6305.9000 -	Of other textile materials.	80% <i>ad val.</i>
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcrafts; camping goods.	
	-	Tarpaulins, awning and sunblinds:	
	6306.1100 --	Of cotton.	80% <i>ad val.</i>
	6306.1200 --	Of synthetic fibres.	80% <i>ad val.</i>
	6306.1900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Tents:	
	6306.2100 --	Of cotton.	80% <i>ad val.</i>
	6306.2200 --	Of synthetic fibres.	80% <i>ad val.</i>
	6306.2900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Sails:	
	6306.3100 --	Of synthetic fibres.	80% <i>ad val.</i>
	6306.3900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Pneumatic mattresses:	
	6306.4100 --	Of cotton.	80% <i>ad val.</i>
	6306.4900 --	Of other textile materials.	80% <i>ad val.</i>
	-	Other:	
	6306.9100 --	Of cotton.	80% <i>ad val.</i>
	6306.9900 --	Of other textile materials.	80% <i>ad val.</i>
63.07		Other made up articles, including dress patterns.	
	6307.1000 -	Floor-cloths, dish-cloths, dusters, and similar cleaning cloths.	80% <i>ad val.</i>
	6307.2000 -	Life-jackets and life belts.	80% <i>ad val.</i>
	6307.9000 -	Other.	80% <i>ad val.</i>
	II. SETS		
63.08	6308.0000	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.	80% <i>ad val.</i>
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
	6401.1000 -	Footwear incorporating a protective metal toe-cap.	80% <i>ad val.</i>
	-	Other footwear:	
	6401.9100 --	Covering the knee.	80% <i>ad val.</i>
	6401.9200 --	Covering the ankle but not covering the knee.	80% <i>ad val.</i>
	6401.9900 --	Other.	80% <i>ad val.</i>
64.02		Other footwear with outer soles and uppers of rubber or plastics.	
	-	Sports footwear:	
	6402.1100 --	Ski-boots and cross-country ski footwear.	80% <i>ad val.</i>
	6402.1900 --	Other.	80% <i>ad val.</i>
	6402.2000 -	Footwear with upper straps or thongs assembled to the sole by means of plugs.	80% <i>ad val.</i>
	6402.3000 -	Other footwear, incorporating a protective metal toe-cap.	80% <i>ad val.</i>
	-	Other footwear:	
	6402.9100 --	Covering the ankle.	80% <i>ad val.</i>
	6402.9900 --	Other.	80% <i>ad val.</i>
64.03		Footwear with outer Soles of rubber, plastics, leather or composition leather and uppers of leather.	
	-	Sports footwear:	
	6403.1100 --	Ski-boots and cross-country ski footwear.	80% <i>ad val.</i>
	6403.1900 --	Other.	80% <i>ad val.</i>
	6403.2000 -	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	80% <i>ad val.</i>
	6403.3000 -	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.	80% <i>ad val.</i>
	6403.4000 -	Other footwear, incorporating a protective metal toe-cap.	80% <i>ad val.</i>
	-	Other footwear with outer soles of leather:	
	6403.5100 --	Covering the ankle.	80% <i>ad val.</i>
	6403.5900 --	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other footwear:	
	6403.9100 --	Covering the ankle.	80% <i>ad val.</i>
	6403.9900 --	Other.	80% <i>ad val.</i>
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
		Footwear with outer soles of rubber or plastics:	
	6404.1100 --	Sports footwear; tennis shoes, basket ball shoes, gym shoes, training shoes and the like	80% <i>ad val.</i>
	6404.1900 --	Other.	80% <i>ad val.</i>
	6404.2000 --	Footwear with outer soles of leather or composition leather.	80% <i>ad val.</i>
64.05		Other footwear.	
	6405.1000 --	With uppers of leather or composition leather.	80% <i>ad val.</i>
	6405.2000 --	With uppers of textile materials.	80% <i>ad val.</i>
	6405.9000 --	Other.	80% <i>ad val.</i>
64.06		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.	
	6406.1000 --	Uppers and parts thereof, other than stiffeners.	80% <i>ad val.</i>
	6406.2000 --	Outer soles and heels, of rubber or plastics.	80% <i>ad val.</i>
		Other:	
	6406.9100 --	Of wood.	80% <i>ad val.</i>
	6406.9900 --	Of other materials.	80% <i>ad val.</i>
65.01	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	80% <i>ad val.</i>
65.02	6502.0000	Hat shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	80% <i>ad val.</i>
65.03	6503.0000	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.	80% <i>ad val.</i>
65.04	6504.0000	Hats and other headgear, plaited or made by assembling strips of any materials, whether or not lined or trimmed.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
65.05		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 materials, whether or not lined or trimmed.	
	6505.1000 -	Hair-nets,	80% <i>ad val.</i>
	6505.9000 -	Other.	80% <i>ad val.</i>
65.06		Other headgear, whether or not lined or trimmed.	
	6506.1000 -	Safety headgear.	80% <i>ad val.</i>
		Other:	
	6506.9100 --	Of rubber or of plastic.	80% <i>ad val.</i>
	6506.9200 --	Of furskin.	80% <i>ad val.</i>
	6506.9900 --	Of other materials.	80% <i>ad val.</i>
65.07	6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	80% <i>ad val.</i>
66.01		Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).	
	6601.1000 -	Garden or similar umbrellas.	80% <i>ad val.</i>
		Other:	
	6601.9100 --	Having a telescopic shaft.	80% <i>ad val.</i>
	6601.9900 --	Other.	80% <i>ad val.</i>
66.02	6602.0000	Walking-sticks, seat-sticks, whips, riding crops and the like.	80% <i>ad val.</i>
67.01	6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	80% <i>ad val.</i>
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.1000 -	Of plastic.	80% <i>ad val.</i>
	6702.9000 -	Of other materials.	80% <i>ad val.</i>
67.03	6703.0000	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.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
67.04		Wigs, false beards, eyebrows and eye-lashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
		Of Synthetic textile materials:	
	6704.1100 --	Complete wigs.	80% <i>ad val.</i>
	6704.1900 --	Other.	80% <i>ad val.</i>
	6704.2000 -	Of human hair.	80% <i>ad val.</i>
	6704.9000 -	Of other materials.	80% <i>ad val.</i>
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
	6802.1000 -	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.	80% <i>ad val.</i>
		Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.2100 --	Marble, travertine and alabaster.	80% <i>ad val.</i>
	6802.2200 --	Other calcareous stone.	80% <i>ad val.</i>
	6802.2300 --	Granite.	80% <i>ad val.</i>
	6802.2900 --	Other stone.	80% <i>ad val.</i>
		Other:	
	6802.9100 --	Marble, travertine and alabaster.	80% <i>ad val.</i>
	6802.9200 --	Other calcareous stone.	80% <i>ad val.</i>
	6802.9300 --	Granite.	80% <i>ad val.</i>
	6802.9900 --	Other stone.	80% <i>ad val.</i>
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate.	80% <i>ad val.</i>
68.04		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.	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other millstones, grindstones, grinding wheels and the like:	
	6804.2100 --	Of agglomerated synthetic or natural diamond:	80% <i>ad val.</i>
	--	Of other agglomerated abrasives or of ceramics:	
	6804.2290 ---	Other.	80% <i>ad val.</i>
	6804.2390 ---	Other.	80% <i>ad val.</i>
	6804.3000 -	Hand sharpening or polishing stones.	80% <i>ad val.</i>
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other material, whether or not cut to shape or sewn or otherwise made up.	
	6805.1000 +	On a base of woven textile fabric only.	80% <i>ad val.</i>
	6805.2000 -	On a base of paper or paper board only.	80% <i>ad val.</i>
	6805.3000 -	On a base of other materials.	80% <i>ad val.</i>
68.06		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 No. 68.11 or 68.12 or of Chapter 69.	
	6806.1000 -	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	80% <i>ad val.</i>
	6806.2000 -	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof).	80% <i>ad val.</i>
	6806.9000 +	Other.	80% <i>ad val.</i>
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
	6807.1000 -	In rolls.	80% <i>ad val.</i>
	6807.9000 -	Other.	80% <i>ad val.</i>
68.08		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.	
	6808.0010 ---	Tiles, blocks and similar articles.	80% <i>ad val.</i>
	6808.0090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
68.09		Articles of plaster or of compositions based on plaster.	
		Boards, sheets, panels, tiles and similar articles, not ornamented:	
	6809.1100 --	Faced or reinforced with paper or paperboard only.	80% <i>ad val.</i>
	6809.1900 --	Other.	80% <i>ad val.</i>
		Other articles:	
	6809.9090 --	Other.	80% <i>ad val.</i>
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
		Tiles flagstones, bricks and similar articles:	
	6810.1100 --	Building blocks, and bricks.	80% <i>ad val.</i>
	6810.1900 --	Other.	80% <i>ad val.</i>
	6810.2000 --	Pipes	80% <i>ad val.</i>
		Other articles:	
	6810.9100 --	Prefabricated structural components for building or civil engineering.	80% <i>ad val.</i>
	6810.9900 --	Other.	80% <i>ad val.</i>
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
	6811.1000 --	Corrugated sheets.	80% <i>ad val.</i>
	6811.2000 --	Other sheets, panels, tiles and similar articles.	80% <i>ad val.</i>
	6811.3000 --	Tubes, pipes and tube or pipe fittings.	80% <i>ad val.</i>
	6811.9000 --	Other articles.	80% <i>ad val.</i>
68.12		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 No. 68.11 or 68.13.	
	6812.1000 --	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate.	80% <i>ad val.</i>
	6812.2000 --	Yarn and thread.	80% <i>ad val.</i>
	6812.3000 --	Cords and string whether or not plated.	80% <i>ad val.</i>
	6812.4000 --	Woven or knitted fabric.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Clothing, clothing accessories, footwear and headgear.	
	6812.5010 ---	Clothing.	80% <i>ad val.</i>
	6812.5090 ---	Other.	80% <i>ad val.</i>
	6812.6000 -	Paper, millboard and felt.	80% <i>ad val.</i>
	6812.7000 -	Compressed asbestos fibre joining, in sheets or rolls	80% <i>ad val.</i>
	6812.9000 -	Other.	80% <i>ad val.</i>
68.13		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	
	6813.9000 -	Other.	80% <i>ad val.</i>
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
	6814.1000 -	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support.	80% <i>ad val.</i>
	6814.9000 -	Other.	80% <i>ad val.</i>
68.15		Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	
	6815.1000 -	Non-electrical articles of graphite or other carbon.	80% <i>ad val.</i>
	6815.2000 -	Articles of peat.	80% <i>ad val.</i>
	-	Other articles:	
	6815.9100 --	Containing magnesite, dolomite or chromite.	80% <i>ad val.</i>
	6815.9900 --	Other.	80% <i>ad val.</i>
		II. OTHER CERAMIC PRODUCTS	
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
	6904.1000 -	Building bricks.	80% <i>ad val.</i>
	6904.9000 -	Other.	80% <i>ad val.</i>
69.05		Roofing tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.	
	6905.1000 -	Roofing tiles.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	6905.9000 -	Other.	80% <i>ad val.</i>
69.06	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings	80% <i>ad val.</i>
69.07		Unglazed ceramic flags and paving, heart or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
	6907.1000 -	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.	80% <i>ad val.</i>
	6907.9000 -	Other.	80% <i>ad val.</i>
69.08		Glazed ceramic flags and paving health or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
	6908.1000 -	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.	80% <i>ad val.</i>
	6908.9000 -	Other.	80% <i>ad val.</i>
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
	6910.1000 -	Of porcelain or china.	80% <i>ad val.</i>
	6910.9000 -	Other.	80% <i>ad val.</i>
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	6911.1000 -	Tableware and kitchenware.	80% <i>ad val.</i>
	6911.9000 -	Other.	80% <i>ad val.</i>
69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	
	6912.0010 ---	Tableware and kitchenware.	80% <i>ad val.</i>
	6912.0090 ---	Other.	80% <i>ad val.</i>
69.13		Statuettes and other ornamental ceramic articles.	
	6913.1000 -	Of porcelain china.	80% <i>ad val.</i>
	6913.9000 -	Other.	80% <i>ad val.</i>
69.14		Other ceramic articles.	
	6914.1000 -	Of porcelain or china.	80% <i>ad val.</i>
	-	Other :	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	6914.9020 ---	Filter elements.	80% <i>ad val.</i>
	6914.9090 ---	Other.	80% <i>ad val.</i>
70.03-		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
	-	Non-wired sheets:	
	7003.1100 --	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.	80% <i>ad val.</i>
	7003.1900 --	Other.	80% <i>ad val.</i>
	7003.2000 -	Wired sheets.	80% <i>ad val.</i>
	7003.3000 -	Profiles.	80% <i>ad val.</i>
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
	7004.1000 -	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.	80% <i>ad val.</i>
	7004.9000 -	Other glass.	80% <i>ad val.</i>
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.	
	7005.1000 -	Non-wired glass, having an absorbent or reflecting layer.	80% <i>ad val.</i>
	-	Other non-wired glass:	
	7005.2100 --	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground.	80% <i>ad val.</i>
	7005.2900 --	Other.	80% <i>ad val.</i>
	7005.3000 -	Wired glass.	80% <i>ad val.</i>
70.06	7006.0000	Glass of heading No. 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	80% <i>ad val.</i>
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
	-	Toughened (tempered) safety glass:	
	7007.1100 --	Of size and shape suitable for incorporation in vehicles, aircraft, space craft or vessels.	80% <i>ad val.</i>
	7007.1900 --	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Laminated safety glass:	
	7007.2100 --	Of size and shape suitable for incorporation in vehicles, aircraft, space craft or vessels.	80% <i>ad val.</i>
	7007.2900 --	Other.	80% <i>ad val.</i>
70.08	7008.0000	Multiple-walled insulating units of glass.	80% <i>ad val.</i>
70.09		Glass mirrors, whether or not framed including rear-view mirrors.	
	-	Other:	
	7009.9100 --	Unframed.	80% <i>ad val.</i>
	7009.9200 --	Framed.	80% <i>ad val.</i>
70.10		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.	
	7010.9000 -	Other.	80% <i>ad val.</i>
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	
	7011.1000 -	For electric lighting.	80% <i>ad val.</i>
	7011.2000 -	For cathode-ray tubes.	80% <i>ad val.</i>
	7011.9000 -	Other.	80% <i>ad val.</i>
70.12	7012.0000	Glass inners for vacuum flasks or for other vacuum vessels.	80% <i>ad val.</i>
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).	
	7013.1000 -	Of glass-ceramics.	80% <i>ad val.</i>
	-	Drinking glasses other than of glass-ceramics:	
	7013.2100 --	Of lead crystal.	80% <i>ad val.</i>
	7013.2900 --	Other.	80% <i>ad val.</i>
	-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:	
	7013.3100 --	Of lead crystal.	80% <i>ad val.</i>
	7013.3200 --	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C.	80% <i>ad val.</i>

1990	2000	2000	Statutory Rate
1	2	3	4
	7013.3900 --	Other.	80% <i>ad val.</i>
	* -	Other glassware:	
	7013.9100 --	Of lead crystal.	80% <i>ad val.</i>
	7013.9900 --	Other:	80% <i>ad val.</i>
70.14		Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	
	7014.0010 ---	Signalling glassware.	80% <i>ad val.</i>
70.16		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.	
	7016.1000 -	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	80% <i>ad val.</i>
	-	Other:	
	7016.9010 ---	Leaded lights and the like.	80% <i>ad val.</i>
70.18	7016.9090 ---	Other.	80% <i>ad val.</i>
	7018.1090 ---	Other.	80% <i>ad val.</i>
	7018.2000 -	Glass microspheres not exceeding 1 mm in diameter.	80% <i>ad val.</i>
	-	Other:	
	7018.9010 ---	Glass eyes.	80% <i>ad val.</i>
	7018.9090 ---	Other.	80% <i>ad val.</i>
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
	7019.2000 -	Woven fabrics, including narrow fabrics	80% <i>ad val.</i>
	-	Thin sheets (voiles) webs, mats mattresses, boards and similar	
	7019.9090 ---	Other	80% <i>ad val.</i>
70.20		Other articles of glass.	
	7020.0010 ---	Articles used for industrial purposes.	80% <i>ad val.</i>
	7020.0090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		I. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES	
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.	
	7101.1000 -	Natural pearls.	80% <i>ad val.</i>
	-	Cultured pearls:	
	7101.2100 --	Unworked.	80% <i>ad val.</i>
	7101.2200 --	Worked.	80% <i>ad val.</i>
71.02		Diamonds, whether or not worked, but not mounted or set.	
	7102.1000 -	Unsorted.	80% <i>ad val.</i>
	-	Industrial:	
	7102.2100 --	Unworked or simply sawn, cleaved or bruted.	80% <i>ad val.</i>
	7102.2900 --	Other.	80% <i>ad val.</i>
	-	Non-industrial:	
	7102.3100 --	Unworked or simply sawn, cleaved or bruted.	80% <i>ad val.</i>
	7102.3900 --	Other.	80% <i>ad val.</i>
71.03		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.	
	7103.1000 -	Unworked or simply sawn or roughly shaped.	80% <i>ad val.</i>
	-	Otherwise worked:	
	7103.9100 --	Rubies, sapphires and emeralds.	80% <i>ad val.</i>
	7103.9900 --	Other.	80% <i>ad val.</i>
71.04		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.	
	7104.1000 -	Piezo-electric quartz.	80% <i>ad val.</i>
	-	Other; unworked or simply sawn or roughly shaped:	
	7104.2010 ---	Industrial diamonds.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	7104.2020 ---	Synthetic stones.	Free
	7104.2090 ---	Other.	80% <i>ad val.</i>
	-	Other :	
	7104.9010 ---	Industrial diamonds.	80% <i>ad val.</i>
	7104.9020 ---	Synthetic stones.	Free
	7104.9090 ---	Other.	80% <i>ad val.</i>
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
	7105.1000 -	Of diamonds.	80% <i>ad val.</i>
	7105.9000 -	Other.	80% <i>ad val.</i>
		II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
70.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.1000 -	Powder.	80% <i>ad val.</i>
	-	Other :	
	7106.9100 --	Unwrought.	80% <i>ad val.</i>
	--	Semi-manufactured :	
	7106.9210 ---	Silver thread and wire.	80% <i>ad val.</i>
	7106.9290 ---	Other.	80% <i>ad val.</i>
71.07	7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	Free
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
	-	Non-monetary :	
	7108.1100 --	Powder.	80% <i>ad val.</i>
	7108.1200 --	Other unwrought forms.	80% <i>ad val.</i>
	7108.1300 --	Other semi-manufactured forms.	80% <i>ad val.</i>
	7108.2000 -	Monetary.	80% <i>ad val.</i>
71.09	7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
71.10		Platinum unwrought or in semi-manufactured forms, or in powder form.	
		Platinum:	
	7110.1100 --	Unwrought or in powder form.	80% <i>ad val.</i>
	7110.1900 --	Other.	80% <i>ad val.</i>
		Palladium	
	7110.2100 --	Unwrought or in powder form.	80% <i>ad val.</i>
	7110.2900 --	Other.	80% <i>ad val.</i>
		Rhodium:	
	7110.3100 --	Unwrought or in powder form.	80% <i>ad val.</i>
	7110.3900 --	Other.	80% <i>ad val.</i>
		Iridium, osmium and ruthenium:	
	7110.4100 --	Unwrought or in powder form.	80% <i>ad val.</i>
	7110.4900 --	Other.	80% <i>ad val.</i>
71.11	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	80% <i>ad val.</i>
71.12		Waste and scrap of precious metal or of metal clad with precious metal.	
	7112.1000 -	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	80% <i>ad val.</i>
	7112.2000 -	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	80% <i>ad val.</i>
	7112.9000 -	Other.	80% <i>ad val.</i>
		III. JEWELLERY, GOLDSMITHS' AND SILVER-SMITHS' WARES AND OTHER ARTICLES	
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal:	
	7113.1100 --	Of silver, whether or not plated or clad with other precious metal.	80% <i>ad val.</i>
	7113.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	80% <i>ad val.</i>

1	2	3	4
	7113.2000 -	Of base metal clad with precious metal.	80% <i>ad val.</i>
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		
	-	Of precious metal whether or not plated or clad with precious metal:	
	7114.1100 --	Of silver, whether or not plated or clad with other precious metal.	80% <i>ad val.</i>
	7114.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	80% <i>ad val.</i>
	7114.2000 -	Of base metal clad with precious metal.	80% <i>ad val.</i>
71.15	Other articles of precious metal or of metal clad with precious metal.		
	7115.1000 -	Catalysts in the form of wire cloth or grill, of platinum.	80% <i>ad val.</i>
	-	Other:	
	7115.9010 ---	Platinum crucibles.	30% <i>ad val.</i>
	7115.9090 ---	Other.	80% <i>ad val.</i>
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		
	7116.1000 -	Of natural or cultured pearls.	80% <i>ad val.</i>
	7116.2000 -	Of precious or semi-precious stones (natural, synthetic or reconstructed).	80% <i>ad val.</i>
71.17	Imitation Jewellery.		
	-	Of base metal, whether or not plated with precious metal:	
	7117.1100 --	Cuff-links and studs.	80% <i>ad val.</i>
	7117.1900 --	Other.	80% <i>ad val.</i>
	7117.9000 -	Other.	80% <i>ad val.</i>
71.18	Coin.		
	7118.1000 -	Coin (other than gold coin), not being legal tender.	80% <i>ad val.</i>
	7118.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
II.—IRON AND NON-ALLOY STEEL			
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).	
	7206.1000 -	Ingots.	80% <i>ad val.</i>
	7206.9000 -	Other.	80% <i>ad val.</i>
72.16		Angles, shapes and sections of iron or non-alloy steel.	
	7216.1000 -	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.	80% <i>ad val.</i>
	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.	
	7216.2100 -	L sections.	80% <i>ad val.</i>
	7216.2200 -	T sections.	80% <i>ad val.</i>
	-	U, I or H sections not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more.	
	7216.3100 -	U sections.	80% <i>ad val.</i>
	7216.3200 -	I sections.	80% <i>ad val.</i>
	7216.3300 -	H sections.	80% <i>ad val.</i>
	7216.4000 -	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	80% <i>ad val.</i>
	7216.5000 -	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded.	80% <i>ad val.</i>
	7216.6000 -	Angles, shapes and sections, not further worked than cold-formed or cold-finished.	80% <i>ad val.</i>
	7216.9000 -	Other.	80% <i>ad val.</i>
72.17		Wire of iron or non-alloy steel.	
	-	Containing by weight less than 0.25% of carbon:	
	7217.1100 -	Not plated or coated, whether or not polished.	80% <i>ad val.</i>
	7217.1200 -	Plated or coated with zinc.	80% <i>ad val.</i>
	7217.1300 -	Plated or coated with other base metal.	80% <i>ad val.</i>
	7217.1900 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Containing by weight 0.25% or more but less than 0.6% carbon:	
	7217.2100 --	Not plated or coated, whether or not polished.	80% <i>ad val.</i>
	7217.2200 --	Plated or coated with zinc.	80% <i>ad val.</i>
	7217.2300 --	Plated or coated with other base metals.	80% <i>ad val.</i>
	7217.2900 --	Other.	80% <i>ad val.</i>
		Containing by weight 0.6% or more of carbon:	
	7217.3100 --	Not plated or coated, whether or not polished.	80% <i>ad val.</i>
	7217.3200 --	Plated or coated with zinc.	80% <i>ad val.</i>
	7217.3300 --	Plated or coated with other base metals.	80% <i>ad val.</i>
	7217.3900 --	Other.	80% <i>ad val.</i>
III.— STAINLESS STEEL			
72.21	7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	80% <i>ad val.</i>
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
	7222.1000 -	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded.	80% <i>ad val.</i>
	7222.2000 -	Bars and rods, not further worked than cold-formed or cold-finished.	80% <i>ad val.</i>
	7222.3000 -	Other bars and rods.	80% <i>ad val.</i>
	7222.4000 -	Angles, shapes and sections.	80% <i>ad val.</i>
72.23	7223.0000	Wire of stainless steel.	80% <i>ad val.</i>
IV. OTHER ALLOY STEEL: HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL.			
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
	7227.1000 -	Of high speed steel.	80% <i>ad val.</i>
	7227.2000 -	Of silico-manganese steel.	80% <i>ad val.</i>
	7227.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
72.28		Other bars and rods of other alloy steel, : angle, shapes and sections, of other alloy steel ; hollow drill bars and rods, of alloy or non-alloy steel.	
	7228.1000 -	Bars and rods, of high speed steel.	80% <i>ad val.</i>
	7228.2000 -	Bars and rods, of silico-manganese steel.	80% <i>ad val.</i>
	7228.3000 -	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded.	80% <i>ad val.</i>
	7228.4000 -	Other bars and rods, not further worked than forged.	80% <i>ad val.</i>
	7228.5000 -	Other bars and rods, not further worked than cold-formed or cold-finished.	80% <i>ad val.</i>
	7228.6000 -	Other bars and rods.	80% <i>ad val.</i>
	7228.7000 -	Angles, shapes and sections.	80% <i>ad val.</i>
	7228.8000 -	Hollow drill bars and rods.	80% <i>ad val.</i>
72.29		Wire of other alloy steel.	
	7229.1000 -	Of high speed steel.	80% <i>ad val.</i>
	7229.2000 -	Of silico-manganese steel.	80% <i>ad val.</i>
	7229.9000 -	Other.	80% <i>ad val.</i>
73.01		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.	
	7301.1000 -	Sheet piling.	80% <i>ad val.</i>
	7301.2000 -	Angles, shapes and sections.	80% <i>ad val.</i>
73.03	7303.0000	Tubes, pipes and hollow profiles, of cast iron.	80% <i>ad val.</i>
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
	7304.1000 -	Line pipe of a kind used for oil gas pipelines.	80% <i>ad val.</i>
	7304.2000 -	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas.	80% <i>ad val.</i>
	-	Other, of circular cross-section, of iron or non-alloy steel :	
	7304.3100 --	Cold-drawn or cold-rolled (Cold-reduced).	80% <i>ad val.</i>
	7304.3900 --	Other.	80% <i>ad val.</i>
	-	Other, of circular cross-section of stainless steel :	
	7304.4100 --	Cold-drawn or cold-rolled (Cold-reduced).	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	of Duty
1	2	4
	7304.3900 --	Other.
	-	Other, of circular cross-section, of other alloy steel:
	7304.5100 --	Cold-drawn or cold-rolled (cold-reduced).
	7304.5900 --	Other.
	7304.9000 -	Other.
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm of iron or steel.	
	-	Line pipe of a kind used for oil or gas pipelines:
	7305.1100 --	Longitudinally sub-merged arc welded.
	7305.1200 --	Other, longitudinally welded.
	7305.1900 --	Other.
	7305.2000 -	Casing of a kind used in drilling for oil or gas.
	-	Other, welded:
	7305.3100 --	Longitudinally welded.
	7305.3900 --	Other.
	7305.9000 -	Other.
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
	7306.1000 -	Line pipe of a kind used for oil or gas pipelines.
	7306.2000 -	Casing and tubing of a kind used in drilling for oil or gas.
	7306.3000 -	Other, welded, of circular cross-section, of iron or non-alloy steel.
	7306.4000 -	Others, welded, of circular cross-section, of other alloy steel.
	7306.5000 -	Other, welded, of circular cross-section, of stainless steel.
	7306.6000 -	Other, welded, of non-circular cross-section.
	7306.9000 -	Other.
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
	-	Cast fittings:
	7307.1100 --	Of non-malleable cast iron.

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	7307.1900 --	Other.	80% <i>ad val.</i>
		Other, of stainless steel:	
	7307.2100 --	Flanges.	80% <i>ad val.</i>
	7307.2200 --	Threaded elbows, bends and sleeves.	80% <i>ad val.</i>
	7307.2300 --	Butt welding fittings.	80% <i>ad val.</i>
	7307.2900 --	Other.	80% <i>ad val.</i>
		Other:	
	7307.9100 --	Flanges.	80% <i>ad val.</i>
	7307.9200 --	Threaded elbows, bends and sleeves.	80% <i>ad val.</i>
	7307.9300 --	Butt welding fittings.	80% <i>ad val.</i>
	7307.9900 --	Other.	80% <i>ad val.</i>
73.08		Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
	7308.1000 -	Bridges and bridge-sections.	80% <i>ad val.</i>
	7308.2000 -	Towers and lattice masts.	80% <i>ad val.</i>
	7308.3000 -	Doors, windows and their frames and thresholds for doors.	80% <i>ad val.</i>
	7308.4000 -	Equipment for scaffolding, shuttering, propping or pit-propping.	80% <i>ad val.</i>
	7308.9000 -	Other.	80% <i>ad val.</i>
73.09	7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	80% <i>ad val.</i>
73.10		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 3001, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7310.1000 -	Of a capacity of 501 or more.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Of a capacity of less than 50 l :	
	7310.2100 ---	Cans which are to be closed by soldering or crimping.	80% <i>ad val.</i>
	7310.2900 --	Other.	80% <i>ad val.</i>
73.11	7311.0000	Containers for compressed or liquefied gas, of iron or steel.	80% <i>ad val.</i>
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated,	
	7312.1000 -	Stranded wire, ropes and cables.	80% <i>ad val.</i>
	7312.9000 -	Other.	80% <i>ad val.</i>
73.13	7313.0000	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.	80% <i>ad val.</i>
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
		Woven products :	
	7314.1100 --	Of stainless steel.	80% <i>ad val.</i>
	7314.1900 --	Other.	80% <i>ad val.</i>
	7314.2000 -	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-section dimension of 3 mm or more and having a mesh size of 100 cm ² or more.	80% <i>ad val.</i>
	7314.3000 -	Other grill, netting and fencing, welded at the intersection.	80% <i>ad val.</i>
		Other grill, netting and fencing :	
	7314.4100 --	Plated or coated with zinc.	80% <i>ad val.</i>
	7314.4200 --	Coated with plastics.	80% <i>ad val.</i>
	7314.4900 --	Other.	80% <i>ad val.</i>
	7314.5000 -	Expanded metal.	80% <i>ad val.</i>
73.15		Chain and parts thereof, of iron or steel.	
		Articulated link chain and parts thereof :	
	--	Roller chain :	
	7315.1110 ---	for cycles.	80% <i>ad val.</i>
	7315.1190 ---	Other.	80% <i>ad val.</i>
	--	Other chain :	
	7315.1210 ---	For cycles.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	7315.1290 ---	Other.	80% <i>ad val.</i>
	7315.1900 --	Parts.	80% <i>ad val.</i>
	7315.2000 -	Skid chain.	80% <i>ad val.</i>
	-	Other chain:	
	7315.8100 --	Stud-link.	80% <i>ad val.</i>
	7315.8200 --	Other, welded link.	80% <i>ad val.</i>
	7315.8900 --	Other.	80% <i>ad val.</i>
	7315.9000 -	Other parts.	80% <i>ad val.</i>
73.16	7316.0000	Anchors, grapnels and parts thereof, of iron or steel.	80% <i>ad val.</i>
73.17	7317.0000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	80% <i>ad val.</i>
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of iron or steel.	
	--	Threaded articles:	
	7318.1100 --	Coach screws.	80% <i>ad val.</i>
	8318.1200 --	Other wood screws.	80% <i>ad val.</i>
	7318.1300 --	Screw hooks and screw rings.	80% <i>ad val.</i>
	7318.1400 --	Self-tapping screws.	80% <i>ad val.</i>
	7318.1500 --	Other screws and bolts, whether or not with their nuts or washers.	80% <i>ad val.</i>
	7318.1600 --	Nuts.	80% <i>ad val.</i>
	7318.1900 --	Other.	80% <i>ad val.</i>
		Non-threaded articles:	
	7318.2100 --	Spring washers and other lock washers.	80% <i>ad val.</i>
	7318.2200 --	Other washers.	80% <i>ad val.</i>
	7318.2300 --	Rivets.	80% <i>ad val.</i>
	7318.2400 --	Cotters and cotter-pins.	80% <i>ad val.</i>
	7318.2900 --	Other.	80% <i>ad val.</i>
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand,	

1	2	3	4
	of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.		
	7319.1000 -	Sewing, darning or embroidery needles.	80% <i>ad val.</i>
	7319.2000 -	Safety pins.	80% <i>ad val.</i>
	7319.3000 -	Other pins.	80% <i>ad val.</i>
	7319.9000 -	Other.	80% <i>ad val.</i>
73.20	Springs and leaves for springs, of iron or steel.		
	7320.1000 -	Leaf-springs and leaves.	80% <i>ad val.</i>
	7320.2000 -	Helical springs.	80% <i>ad val.</i>
	7320.9000 -	Other.	80% <i>ad val.</i>
73.22	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.		
	-	Radiators and parts thereof:	
	7322.1100 --	Of cast iron.	80% <i>ad val.</i>
	7322.1900 --	Other.	80% <i>ad val.</i>
	7322.9000 -	Other.	80% <i>ad val.</i>
73.23	Table, kitchen or other household articles and part thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
	7323.1000 -	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.	80% <i>ad val.</i>
	-	Other:	
	7323.9100 --	Of cast iron, not enamelled.	80% <i>ad val.</i>
	7323.9200 --	Of cast iron, enamelled.	80% <i>ad val.</i>
	7323.9300 --	Of stainless steel.	80% <i>ad val.</i>
	7323.9400 --	Of iron (other than cast iron) or steel, enamelled.	80% <i>ad val.</i>
	7323.9900 --	Other.	80% <i>ad val.</i>
73.24	Sanitary ware and parts thereof, of iron or steel.		
	Sinks and wash basins, of stainless steel:		
	7324.1010 --	Sinks.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	7324.1090 ---	Other,	80% <i>ad val.</i>
	-	Baths:	
	- - -	Of cast iron, whether or not enamelled:	
	7324.2110 ---	Enamelled.	80% <i>ad val.</i>
	7324.2190 ---	Other.	80% <i>ad val.</i>
	- -	Other:	
	7324.2910 ---	Enamelled.	80% <i>ad val.</i>
	7324.2990 ---	Other.	80% <i>ad val.</i>
	-	Other, including parts:	
	7324.9010 ---	Enamelled iron sinks and wash basins.	80% <i>ad val.</i>
	7324.9090 ---	Other.	80% <i>ad val.</i>
73.25		Other cast articles of iron or steel.	
	7325.1000 -	Of non-malleable cast iron.	80% <i>ad val.</i>
	-	Other:	
	7325.9100 --	Grinding balls and similar articles for mills.	80% <i>ad val.</i>
	7325.9900 --	Other.	80% <i>ad val.</i>
73.26		Other articles of iron or steel.	
	-	Forged or stamped, but not further worked:	
	7326.1100 --	Grinding balls and similar articles for mills.	80% <i>ad val.</i>
	--	Other.	
	7326.1910 ---	Forging of crank shafts.	70% <i>ad val.</i>
	7326.1990 ---	Other.	80% <i>ad val.</i>
	-	Articles of iron or steel wire:	
	7326.2020 ---	X-ray film hangers.	80% <i>ad val.</i>
	7326.2040 ---	Cages.	80% <i>ad val.</i>
	7326.2050 ---	Steel belt lacing.	80% <i>ad val.</i>
	7326.2080 ---	Boot and Shoe protectors.	80% <i>ad val.</i>
	7326.9000 -	Other.	80% <i>ad val.</i>
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
	-	Of refined copper.	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	7412.1010 ---	Chromium plated.	80% <i>ad val.</i>
	7412.1090 ---	Other.	80% <i>ad val.</i>
	-	Of copper alloys.	1
	7412.2010 ---	Chromium plated.	80% <i>ad val.</i>
	7412.2090 ---	Other.	80% <i>ad val.</i>
74.16	7416.0000	Copper springs.	80% <i>ad val.</i>
74.17	7417.0000	Cooling or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	80% <i>ad val.</i>
74.18		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.	
	7418.1000 -	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	80% <i>ad val.</i>
	7418.2000 -	Sanitary ware and parts thereof.	80% <i>ad val.</i>
74.19		Other articles of copper.	
	7419.1000 -	Chain and parts thereof.	80% <i>ad val.</i>
	--	Other:	
	7419.9910 ---	Reservoirs, tanks, vats and similar containers.	80% <i>ad val.</i>
	7419.9920 ---	Other needles & pins.	80% <i>ad val.</i>
	7419.9940 ---	Doors, window frames and other structural parts.	80% <i>ad val.</i>
	7419.9990 ---	Other.	80% <i>ad val.</i>
75.08			
	7508.0090 ---	Other.	80% <i>ad val.</i>
76.07		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.	
	-	Not backed:	
	7607.1900 --	Other.	80% <i>ad val.</i>
	7607.2000 -	Backed.	80% <i>ad val.</i>
76.09	7609.0000	Aluminium tube or pipe fittings (for Example, couplings, elbows, sleeves).	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
	7610.1000 -	Doors, windows and their frames and thresholds for doors.	80% <i>ad val.</i>
	7610.9000 -	Other.	80% <i>ad val.</i>
76.11	7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	80% <i>ad val.</i>
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers) for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7612.1000 -	Collapsible tubular containers.	80% <i>ad val.</i>
	7612.9000 -	Other.	80% <i>ad val.</i>
76.13	7613.0000	Aluminium containers for compressed or liquefied gas.	80% <i>ad val.</i>
76.15		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.	
	7615.1000 -	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	80% <i>ad val.</i>
	7615.2000 -	Sanitary ware and parts thereof.	80% <i>ad val.</i>
76.16		Other articles of aluminium.	
	7616.1000 -	Nails, tacks, staples (other than those of heading No. 83.50), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles.	80% <i>ad val.</i>
		Other:	
	7616.9020 ---	Of a kind used in machinery.	80% <i>ad val.</i>
	7616.9030 ---	Round aluminium slugs.	40% <i>ad val.</i>
	7616.9040 ---	Pencil ferrules.	70% <i>ad val.</i>

Heading 1	Sub-Heading 2	Description of Goods 3	Statutory Rate 4
	7616.9050 ---	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire.	80% <i>ad val.</i>
	7616.9090 ---	Other.	80% <i>ad val.</i>
78.06		Other articles of lead.	
	7806.0010 ---	Containers for transport and storage.	80% <i>ad val.</i>
	7806.0090 ---	Other.	80% <i>ad val.</i>
79.07		Other articles of zinc.	
	7907.1000 -	Gutters, roof capping, skylight frames and other fabricated building components	80% <i>ad val.</i>
		Other :	
	7907.9020 ---	Anodes	80% <i>ad val.</i>
	7907.9090 ---	Other.	80% <i>ad val.</i>
80.07		Other articles of tin.	
	8007.0010 ---	Anodes.	80% <i>ad val.</i>
	8007.0090 ---	Other.	80% <i>ad val.</i>
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
		Other :	
	8101.9200 --	Bars and rods, other than those obtained simply by sintering profiles, plates, sheets, strip and foil.	80% <i>ad val.</i>
	8101.9300 --	Wire	50% <i>ad val.</i>
	8101.9900 --	Other	80% <i>ad val.</i>
81.02		Molybdenum and articles thereof, including waste and scrap.	
		Other.	
	8102.9200 --	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	80% <i>ad val.</i>
	8102.9300 --	Wire	50% <i>ad val.</i>
	8102.9900 --	Other	80% <i>ad val.</i>
81.03		Tantalum and articles thereof, including waste and scrap.	
		Other :	
	8103.9090 ---	Other	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
81.05		Cobalt mattes and other intermediate products of cobaltmetallurgy; cobalt and articles thereof, including waste and scrap.	
	-	Other :	
	8105.9090 ---	Other	80% <i>ad val.</i>
81.06		Bismuth and articles thereof, including waste and scrap.	
	8106.0090 ---	Other	80% <i>ad val.</i>
81.07		Cadmium and articles thereof, including waste and scrap.	
	-	Other :	
	8107.9090 ---	Other	80% <i>ad val.</i>
81.08		Titanium and articles thereof, including waste and scrap; powders.	
	8108.9090 ---	Other	80% <i>ad val.</i>
81.09		Zirconium and articles thereof, including waste and scrap.	
	8109.9090 ---	Other.	80% <i>ad val.</i>
81.10		Antimony and articles thereof, including waste and scrap.	
	8110.0090 ---	Other.	80% <i>ad val.</i>
81.11		Managanese and articles thereof, including waste and scrap.	
	8111.0090 ---	Other.	80% <i>ad val.</i>
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (Coloumbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
		Beryllium:	
	8112.1990 ---	Other.	80% <i>ad val.</i>
	-	Chromium :	
	8112.2090 ---	Other.	80% <i>ad val.</i>
	-	Germanium:	
	8112.3090 ---	Other.	80% <i>ad val.</i>
	-	Vanadium :	
	8112.4090 ---	Other	80% <i>ad val.</i>
	--	Other.	
	8112.9990 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
81.13		Cermets and articles thereof, including waste and scrap.	
	8113.0090 ---	Other,	80% <i>ad val.</i>
82.01		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.	
	8201.1000 -	Spades and shovels	80% <i>ad val.</i>
	8201.2000 -	Forks,	80% <i>ad val.</i>
	8201.3000 -	Mattocks, picks, hoes and rakes.	80% <i>ad val.</i>
	8201.4000 -	Axes, bill hooks and similar hewing tools.	80% <i>ad val.</i>
	8201.5000 -	Secateurs and similar one-handed pruners and shears (including poultry shears).	80% <i>ad val.</i>
	8201.6000 -	Hedge shears, two-handed pruning shears and similar two-handed shears.	80% <i>ad val.</i>
	8201.9000 -	Other hand tools of a kind used in agriculture, horticulture or forestry.	80% <i>ad val.</i>
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
	8202.1000 -	Hand saws.	80% <i>ad val.</i>
	-	Other saw blades:	
	8202.9100 --	Straight saw blades, for working metal.	80% <i>ad val.</i>
	8202.9900 --	Other,	80% <i>ad val.</i>
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
	8203.2000 -	Pliers (including cutting pliers), pincers, tweezers and similar tools.	80% <i>ad val.</i>
	8203.3000 -	Metal cutting shears and similar tools.	80% <i>ad val.</i>
	8203.4000 -	Pipe-cutters, bolt croppers, perforating punches and similar tools.	80% <i>ad val.</i>
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
		Hand-operated spanners and wrenches:	
	8204.1100 --	Non-adjustable.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8204.1200 - -	Adjustable.	80% <i>ad val.</i>
	8204.2000 -	Interchangeable spanner sockets, with or without handles.	80% <i>ad val.</i>
82.05		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.	
	8205.1000 -	Drilling, threading or tapping tools.	80% <i>ad val.</i>
	8205.2000 -	Hammers and sledge hammers.	80% <i>ad val.</i>
	8205.3000 -	Planes, chisels, gouges and similar cutting tools for working wood.	80% <i>ad val.</i>
	8205.4000 -	Screwdrivers.	80% <i>ad val.</i>
	-	Other hand tools (including glaziers' diamonds):	
	8205.5100 - -	Household tools.	80% <i>ad val.</i>
	- -	Other:	
	8205.5920 - - -	Shoe lasts.	10% <i>ad val.</i>
	8205.5990 - - -	Other.	80% <i>ad val.</i>
	8205.6000 -	Blow lamps.	80% <i>ad val.</i>
	8205.7000 -	Vices, clamps and the like.	80% <i>ad val.</i>
	8205.8000 -	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	80% <i>ad val.</i>
	8205.9000 -	Sets of articles of two or more of the foregoing subheadings.	80% <i>ad val.</i>
82.06	8206.0000	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	80% <i>ad val.</i>
82.07		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.	
	8207.5000 -	Tools for drilling, other than for rock drilling.	80% <i>ad val.</i>
82.10	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	
	8211.1000 -	Sets of assorted articles.	80% <i>ad val.</i>
	-	Other:	
	8211.9100 --	Table knives having fixed blades.	80% <i>ad val.</i>
	8211.9200 --	Other knives having fixed blades.	80% <i>ad val.</i>
	8211.9300 --	Knives having other than fixed blades.	80% <i>ad val.</i>
	8211.9400 --	Blades.	80% <i>ad val.</i>
82.12		Razors and razor blades (including razor blade blanks in strips).	
	-	Razors:	
	8212.1090 ---	Other.	80% <i>ad val.</i>
	-	Safety razor blades, including razor blade blanks in strips:	
	8212.2010 ---	Safety razor blades.	80% <i>ad val.</i>
	-	Other parts:	
	8212.9090 ---	Other.	80% <i>ad val.</i>
82.13	8213.0000	Scissors, tailor's shears and similar shears, and blades therefor.	80% <i>ad val.</i>
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, chopper and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
		Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:	
	8214.1010 ---	Pencil sharpeners and blades therefor.	80% <i>ad val.</i>
	8214.1090 ---	Other.	80% <i>ad val.</i>
	8214.2000 -	Manicure or pedicure sets and instruments (including nail files).	80% <i>ad val.</i>
	-	Other:	
	8214.9010 ---	Hair clippers.	80% <i>ad val.</i>
	8214.9020 ---	Nail clippers.	80% <i>ad val.</i>
	8214.9030 ---	Other articles of office cutlery.	80% <i>ad val.</i>
	8214.9090 ---	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
	8215.1000 -	Sets of assorted articles containing at least one article plated with precious metal.	80% <i>ad val.</i>
	8215.2000 -	Other sets of assorted articles.	80% <i>ad val.</i>
	-	Other:	
	8215.9100 -	Plated with precious metal.	80% <i>ad val.</i>
	8215.9900 -	Other.	80% <i>ad val.</i>
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, window, blinds, coachwork, saddlery, trunks, chests, caskets or the likes; base metal hat-racks, hat-pegs, brackets and similar fixture; castors with mountings of base metal; automatic door closers of base metal.	
	8302.1000 -	Hinges.	80% <i>ad val.</i>
	8302.2000 -	Castors.	80% <i>ad val.</i>
	8302.3000 -	Other mountings, fittings and similar articles suitable for motor vehicles.	80% <i>ad val.</i>
	-	Other mountings, fittings and similar articles:	
	8302.4100 -	Suitable for buildings.	80% <i>ad val.</i>
	8302.4200 -	Other, suitable for furniture.	80% <i>ad val.</i>
	8302.4900 -	Other.	80% <i>ad val.</i>
	8302.5000 -	Hat-racks, hat-pegs, brackets and similar fixtures.	80% <i>ad val.</i>
	8302.6000 -	Automatic door closures.	80% <i>ad val.</i>
83.03	8303.0000	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.	80% <i>ad val.</i>
83.04	8304.0000	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 No. 94.03.	80% <i>ad val.</i>
83.05		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.	
	8305.1000 -	Fittings for loose-leaf binders of files.	80% <i>ad val.</i>
	8305.2000 -	Staples in strips.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8305.9000 -	Other, including parts.	80% <i>ad val.</i>
83.06		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.	
	8306.1000 -	Bells, gongs and the like.	80% <i>ad val.</i>
	-	Statuettes and other ornaments:	
	8306.2100 --	Plated with precious metal.	80% <i>ad val.</i>
	8306.2900 --	Other.	80% <i>ad val.</i>
	8306.3000 -	Photograph, picture or similar frames; mirrors.	80% <i>ad val.</i>
83.09		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.	
	8309.1000 -	Crown corks.	80% <i>ad val.</i>
83.10	8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	80% <i>ad val.</i>
83.11		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.	
	8311.1000 -	Coated electrodes of base metal, for electric arc-welding.	80% <i>ad val.</i>
	8311.2000 -	Cored wire of base metal, for electric arc-welding.	80% <i>ad val.</i>
	8311.3000 -	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.	80% <i>ad val.</i>
	8311.9000 -	Other, including parts.	80% <i>ad val.</i>
84.03		Central heating boilers other than those of heading No. 84.02	
	8403.1000 -	Boilers.	80% <i>ad val.</i>
	8403.9000 -	Parts.	80% <i>ad val.</i>
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
		Reciprocating piston engines of a kind used for the propulsion of vehicle of Chapter 87:	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8407.3100 --	Of a cylinder capacity not exceeding 50cc.	80% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
	8407.3200 --	Of a cylinder capacity exceeding 50cc but not exceeding 250cc	80% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted whichever is higher.
	8407.3300 --	Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc.	80% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
	8408.3400 --	Of a cylinder capacity exceeding 1,000cc.	80% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
	8408.2000 -	Engines of a kind used for the propulsion of vehicles of Chapter 87	80% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Other engines:	
	8408.9010 ---	Horizontal slow speed diesel engine not exceeding 5,000cc and high speed diesel engine not exceeding 2,000cc.	80% <i>ad val.</i>
84.09		Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	
	8409.9920 ---	For engines of the subheading 8408.9010	80% <i>ad val.</i>
84.12		Other engines and motors.	
	-	Other:	
	8412.8020 ---	Spring operated or weight operated motors.	80% <i>ad val.</i>
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquids elevators.	
	-	Other centrifugal pumps:	
	8413.7010 --	Deep well vertical turbine pumps, of line shaft including submersible types, of capacity not exceeding 4 cusecs.	80% <i>ad val.</i>
	8413.7020 ---	Other centrifugal pumps including self-priming of suction and delivery sizes not exceeding 20.3 cm x 20.3 cm.	80% <i>ad val.</i>
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
	8414.2000 -	Hand or foot-operated air pumps	80% <i>ad val.</i>
	-	Fans:	
	8414.5100 --	Table floor, wall, window, ceiling or roof fans with a self-contained electric motor of an output not exceeding 125 W.	80% <i>ad val.</i>
	8414.6000 -	Hoods having a maximum horizontal side not exceeding 120 cm	80% <i>ad val.</i>
84.15		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.	
	8415.1000 -	Window or wall types, self-contained.	70% <i>ad val.</i>
	-	Other:	
	8415.8100 --	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle.	80% <i>ad val.</i>
	8415.8200 --	Other, incorporating a refrigerating unit	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8415.8300 --	Not incorporating a refrigerating unit	80% <i>ad val.</i>
	8415.9000 -	Parts	80% <i>ad val.</i>
	8418.1010 ---	Not exceeding 700L capacity (house hold type).	70% <i>ad val.</i>
84.18	8418.2100 --	Compression-type	70% <i>ad val.</i>
	8418.2200 --	Absorption-type electrical	70% <i>ad val.</i>
	8418.2900 --	Other	70% <i>ad val.</i>
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated, 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.	
		Instantaneous or storage water heaters, non-electric:	
	8419.1100 --	Instantaneous gas water heaters	80% <i>ad val.</i>
	8419.1900 --	Other	80% <i>ad val.</i>
	8419.2000 -	Medical surgical or laboratory sterilisers	10% <i>ad val.</i>
	--	Other:	
	8419.8910 ---	Asphalt heating machines	80% <i>ad val.</i>
84.21		Centrifuges including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
	-	Centrifuges including centrifugal dryers:	
	--	Clothes-dryers	
	8421.1210 ---	Requiring for their operation less than 746 watts.	80% <i>ad val.</i>
	--	Oil or petrol-filters for internal combustion engines:	
	8421.2310 ---	For engines of vehicles of Chapter 87	80% <i>ad val.</i>
		Filtering or purifying machinery and apparatus for gases:	
	--	Intake air filters for internal combustion engines:	
	8421.3110 ---	For engines of vehicles of Chapter 87	80% <i>ad val.</i>
84.22		Dish washing machines, machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes,	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.	
	-	Dish washing machines:	
	8422.1100 --	Of the household type	60% <i>ad val.</i>
	-	Machinery for cleaning or drying bottles or other containers:	
	8422.2010 ---	For beverages	80% <i>ad val.</i>
		Machinery for filling, dosing, sealing, capsuling or labelling bottles, cans, boxes, bags or other container: machinery for aerating beverages:	
	8422.3010 ---	For beverages.	80% <i>ad val.</i>
84.23		Weighing machinery (excluding balances of a sensitivity of 5 g or better), including weight operated counting or checking machines, weighing machine weights of all kinds.	
	8423.1000 -	Personal weighing machines, including baby scales; household scales	80% <i>ad val.</i>
	-	Other weighing machinery:	
	8423.8100 --	Having a maximum weighing capacity not exceeding 30 kg.	80% <i>ad val.</i>
	8423.8200 --	Having a maximum weighing capacity exceeding 30 kg. but not exceeding 5,000 kg.	80% <i>ad val.</i>
	-	Weighing machine weights of all kinds, parts of weighing machinery:	
	8423.9010 ---	Weights	80% <i>ad val.</i>
84.26		Ships's derricks; cranes, including cable cranes, mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
		Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
	---	Overhead travelling cranes on fixed support:	
	8426.1110 ---	Upto 125 metric tons	80% <i>ad val.</i>
	8426.1190 ---	Other	80% <i>ad val.</i>
	--	Other:	
	---	Gantry cranes	
	8426.1911 ----	Upto 125 metric ton	80% <i>ad val.</i>
	8426.1919 ----	Other	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8426.1920 ---	Bridge cranes	80% <i>ad val.</i>
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
	8427.1000 -	Self-propelled trucks powered by an electric motor	30% <i>ad val.</i>
	-	Other self-propelled trucks:	
	8427.2090 ---	Other	80% <i>ad val.</i>
	8427.9000 -	Other trucks	80% <i>ad val.</i>
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
	8428.1000 -	Lifts and skip hoists	80% <i>ad val.</i>
	8428.4000 -	Escalators and moving walk ways	80% <i>ad val.</i>
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
	8429.4000 -	Tamping machines and road rollers.	80% <i>ad val.</i>
84.31		Parts suitable for use solely or principally with the machinery of headings No. 84.25 to 84.30.	
	-	Of machinery of heading No. 84.28:	
	8431.3100 --	Of lifts, skip hoists or escalators	80% <i>ad val.</i>
	--	Other:	
	8431.4910 ---	Parts of tamping machines and road rollers.	80% <i>ad val.</i>
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivating, lawn or sports-ground rollers.	
	8432.1000 -	Ploughs	Free.
	-	Harrows, scarifiers, cultivators, weeders and hoes:	
	8432.2100 --	Disc harrows	Free
	8432.2900 --	Other	Free
	8432.3000 -	Seeders, planters and transplanters	Free
	8432.4000 -	Manure spreaders and fertiliser distributors	Free
	8432.8000 -	Other machinery	Free

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
84.33		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 No. 84.37.	
	-	Mowers for lawns, parks or sports grounds:	
	8433.1100 --	Powered, with the cutting device rotating in a horizontal plane	Free
	8433.1900 --	Other	Free
	8433.2000 -	Other mowers, including cutter bars for tractor mounting.	Free
	8433.3000 -	Other hay making machinery	Free
	8433.4000 -	Straw or fodder balers, including pick-up balers	Free
	-	Other harvesting machinery; threshing machinery:	
	8433.5100 --	Combine harvester-threshers	Free
	8433.5200 --	Other threshing machinery	Free
	8433.5300 --	Root or rubber harvesting machines	Free
	8433.5900 --	Other	Free
	8433.6000 -	Machines for cleaning, sorting or grading egg, fruit or other agricultural produce	Free
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
	8436.1000 -	Machinery for preparing animal feeding stuffs	80% <i>ad val.</i>
	-	Parts:	
	--	Other:	
	8436.9910 ---	Of sub-heading 8436.1000	80% <i>ad val.</i>
84.38		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.	
		Machinery for sugar manufacture:	
	8438.3010 ---	Sugar cane crushers	80% <i>ad val.</i>
	8438.3090 ---	Other	80% <i>ad val.</i>
	8438.4000 -	Brewery machinery	80% <i>ad val.</i>
	8438.5000 -	Machinery for the preparation of meat or poultry	Free

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8438.6000 -	Machinery for the preparation of fruits, nuts or vegetables	10% <i>ad val.</i>
	-	Other machinery:	
	8438.8010 ---	Beverage manufacturing machinery	80% <i>ad val.</i>
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
	-	Cutting machines:	
	8441.1010 ---	For photographic prints	80% <i>ad val.</i>
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including wett-winding) machines and machines for preparing textile yarns for use on the machines of heading Nos. 84.46 or 84.47.	
	-	Machines for preparing textile fibres:	
	8445.1200 --	Combing machines	Free
84.46		Weaving machines (looms).	
	8446.3000 -	For weaving fabrics of a width not exceeding 30cm, shuttleless type	10% <i>ad val.</i>
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery trimmings, braid or net and machines for tufting.	
	-	Circular Knitting machines:	
	8447.1100 --	With cylinder diameter not exceeding 165 mm	10% <i>ad val.</i>
	8447.1200 --	With cylinder diameter exceeding 165 mm	10% <i>ad val.</i>
	8447.2000 -	Flat knitting machines; stitch-bonding machines	10% <i>ad val.</i>
	8447.9000 -	Other	10% <i>ad val.</i>
84.48	8448.4100 --	Shuttles	80% <i>ad val.</i>
84.51		Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as Linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
	-	Drying machines:	
	8451.2100 --	Each of a dry linen capacity not exceeding 10 kg.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
84.52		Sewing machines, other than book-sewing machines of heading No. 84.40; furniture bases and covers specially designed for sewing machines; sewing machine needles.	
	8452.1000 -	Sewing machines of the household type	70% <i>ad val.</i>
84.55		Metal-rolling mills and rolls therefor.	
	-	Rolls for rolling mills:	
	8455.3010 ---	Cast iron rolls of a diameter not exceeding 91.44 Cm (36")	80% <i>ad val.</i>
84.58		Lathes for removing metal.	
	-	Horizontal lathes:	
	8458.1900 --	Other	80% <i>ad val.</i>
	-	Other lathes:	
	8458.9900 --	Other	80% <i>ad val.</i>
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 84.58.	
	-	Other drilling machines:	
	--	Other:	
	8459.2910 ---	Pillar type machines of a drilling capacity not exceeding 1.98 Cm	80% <i>ad val.</i>
	8459.2920 ---	Upright type machines of a drilling capacity not exceeding 5.08 Cm	80% <i>ad val.</i>
	-	Other milling machines:	
	--	Other:	
	8459.6910 ---	Milling machines of longitudinal travel not exceeding 810mm, cross travel not exceeding 310mm, vertical travel not exceeding 400 mm, table size not exceeding 1300 x 330 mm	80% <i>ad val.</i>
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	
	-	Other:	
	8460.9010 ---	Bench type grinding machines fitted with motors of 50 cycles exceeding 3000 r.p.m.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
84.61		Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.	
	-	Shaping or slotting machines:	
	8461.2010 ---	Shaping machines having stroke not exceeding 45 cm	80% <i>ad val.</i>
	-	Sawing or cutting-off machines:	
	8461.5010 ---	High speed hack-saw machines of cutting diameter not exceeding 17.5 cm or blades of length 45 cm	80% <i>ad val.</i>
84.62		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.	
	-	Other:	
	--	Hydraulic presses:	
	8462.9110 ---	Of pressure not exceeding 60.963 metric tons	80% <i>ad val.</i>
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	-	Other:	
	--	Sawing machines:	
	8465.9110 ---	Hacksaw machines of blade length not exceeding 45.7 cm	80% <i>ad val.</i>
84.70		Calculating machines; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
	8470.5000 -	Cash registers	10% <i>ad val.</i>
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of heading Nos. 84.69 to 84.72.	
	8473.3000 -	Parts and accessories of the machines of heading No. 84.71	30% <i>ad val.</i>
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		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.	
		Mixing or kneading machines:	
	8474.3100 --	Concrete or mortar mixers	80% <i>ad val.</i>
	8474.3200 --	Machines for mixing mineral substances with bitumen	80% <i>ad val.</i>
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials not specified or included elsewhere in this Chapter.	
		Injection-moulding machines:	
	8477.1010 ---	Of capacity not exceeding 0.228 liters	80% <i>ad val.</i>
		Extruders:	
	8477.2010 ---	Plastic extruders of capacity not exceeding 76.2 mm diameter	80% <i>ad val.</i>
		Blow moulding machines:	
	8477.3010 ---	Of capacity not exceeding 0.228 liters	80% <i>ad val.</i>
		Vacuum moulding machines and other thermoforming machines:	
	8477.4010 ---	Of capacity not exceeding 0.228 liters	80% <i>ad val.</i>
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		Other machines and mechanical appliances:	
		Other:	
	8479.8910 ---	Cosmetics manufacturing machine	80% <i>ad val.</i>
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
		Check valves:	
	8481.3010 ---	Of a kind used with pneumatic tyres and tubes	80% <i>ad val.</i>
		Other appliances:	
		Of a kind used in water fittings:	
	8481.8011 ----	Chromium plated	80% <i>ad val.</i>
	8481.8019 ----	Other	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
84.84		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.	
	8484.1000 -	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	80% <i>ad val.</i>
	8484.9000 -	Other	80% <i>ad val.</i>
85.01		Electric motors and generators (excluding generating sets).	
	8501.1000 -	Motors of an output not exceeding 375 W	80% <i>ad val.</i>
	8501.2000 -	Universal AC/DC motors of an output exceeding 375 W	80% <i>ad val.</i>
	-	Other DC motors, DC generators:	
	8501.3100 --	Of an output not exceeding 750 W	80% <i>ad val.</i>
	8501.3200 --	Of an output exceeding 750 W but not exceeding 75 kW	80% <i>ad val.</i>
	8501.4000 -	Other AC motors, single-phase	80% <i>ad val.</i>
	-	Other AC motors, multi-phase:	
	8501.5100 --	Of an output not exceeding 750 W	80% <i>ad val.</i>
	8501.5200 --	Of an output exceeding 750 W but not exceeding 75 kW	80% <i>ad val.</i>
	8501.5300 --	Of an output exceeding 75 kW	80% <i>ad val.</i>
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.1000 -	Ballasts for discharge lamps or tubes	80% <i>ad val.</i>
	-	Liquid dielectric transformers:	
	8504.2100 --	Having a power handling capacity not exceeding 650 kVA	80% <i>ad val.</i>
	8504.2200 --	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	80% <i>ad val.</i>
	-	Other transformers:	
	8504.3100 --	Having a power handling capacity not exceeding 1kVA	80% <i>ad val.</i>
	8504.3200 --	Having a power handling capacity exceeding 1kVA but not exceeding 16 kVA	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8504.3300 --	Having a power handling capacity exceeding 16 kVA but not exceeding 500kVA	80% <i>ad val.</i>
	8504.3400 --	Having a power handling capacity exceeding 500 kVA	80% <i>ad val.</i>
85.06		Primary cells and primary batteries	
	-	Of an external volume not exceeding 300 cm ³ ;	
	--	Manganese dioxide:	
	8506.1110 ---	Primary Cells	80% <i>ad val.</i>
	8506.1190 ---	Other	80% <i>ad val.</i>
	--	Mercuric Oxide:	
	8506.1210 ---	Primary cells	80% <i>ad val.</i>
	8506.1290 ---	Other	80% <i>ad val.</i>
	--	Silver oxide:	
	8506.1310 ---	Primary Cells	80% <i>ad val.</i>
	8506.1390 ---	Other	80% <i>ad val.</i>
	--	Other:	
	8506.1910 ---	Primary Cells	80% <i>ad val.</i>
	8506.1990 ---	Other	80% <i>ad val.</i>
	8506.2000 -	Of an external volume exceeding 300 cm ³	80% <i>ad val.</i>
	8506.9000 -	Parts	80% <i>ad val.</i>
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
	8507.1000 -	Lead-acid, of a kind used for starting piston engines	80% <i>ad val.</i>
	-	Other lead-acid accumulators:	
	8507.2010 ---	Traction batteries and batteries for electronic watches and pocket calculators	80% <i>ad val.</i>
	8507.2090 ---	Other	80% <i>ad val.</i>
	8507.3000 -	Nickel-cadmium.	80% <i>ad val.</i>
	-	Nickel-iron:	
	8507.4010 ---	Traction batteries and batteries for electronic watches and pocket calculators	80% <i>ad val.</i>
	8507.4090 ---	Other	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Other accumulators;	
	8507.8010 ---	Traction batteries and batteries for electronic watches and pocket calculators	80% <i>ad val.</i>
	8507.8090 ---	Other	80% <i>ad val.</i>
		Parts:	
	8507.9010 --	Separator plates	80% <i>ad val.</i>
	8507.9090 --	Other	80% <i>ad val.</i>
85.09		Electro-mechanical domestic appliances, with self-contained electric motor.	
	8509.2000 --	Floor polishers	80% <i>ad val.</i>
	8509.3000 --	Kitchen waste disposers	80% <i>ad val.</i>
	8509.8000 -	Other appliances	80% <i>ad val.</i>
	8509.9000 -	Parts	80% <i>ad val.</i>
85.10		Shavers and hair clippers, with self-contained electric motor.	
	8510.2000 -	Hair clippers	80% <i>ad val.</i>
	8510.9000 -	Parts	80% <i>ad val.</i>
85.12		Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
	8512.1000 -	Lighting or visual signalling equipment of a kind used on bicycles	70% <i>ad val.</i>
	8512.2000 -	Other lighting or visual signalling equipment	80% <i>ad val.</i>
	8512.3000 -	Sound signalling equipment	80% <i>ad val.</i>
	8512.4000 -	Windscreen wipers, defrosters and demisters	80% <i>ad val.</i>
	8512.9000 -	Parts	80% <i>ad val.</i>
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.	
		Lamps:	
	8513.1090 ---	Other	80% <i>ad val.</i>
		Parts:	
	8513.9090 ---	Other	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or sintered metal carbides.	
	-	Machines and apparatus for resistance welding of metal:	
	--	Fully or partly automatic:	
	8515.2110 ---	Of a rated capacity not exceeding 300 Amps	80% <i>ad val.</i>
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.	
	8516.1000 -	Electric instantaneous or storage water heaters and immersion heaters	80% <i>ad val.</i>
	-	Electro-thermic hairdressing or hand drying apparatus:	
	8516.3200 --	Other hair-dressing apparatus	80% <i>ad val.</i>
	8516.3300 --	Hand-drying apparatus	80% <i>ad val.</i>
85.17		Electric apparatus for line telephony or line telegraphy, including such apparatus for carrier current line systems.	
	8517.2000 -	Teleprinters	80% <i>ad val.</i>
	8517.3000 -	Telephonic or telegraphic switching apparatus	80% <i>ad val.</i>
	8517.4000 -	Other apparatus, for carrier current line systems	80% <i>ad val.</i>
	-	Other apparatus:	
	8517.8100 --	Telephonic	80% <i>ad val.</i>
	8517.8200 --	Telegraphic	80% <i>ad val.</i>
	8517.9000 -	Parts	80% <i>ad val.</i>
85.18		Microphones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphone, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.	
	8518.1000 -	Microphones and stands therefor	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Loudspeakers, whether or not mounted in their enclosures:	
	8518.2100 --	Single loudspeakers, mounted in their enclosures	80% <i>ad val.</i>
	8518.2200 --	Multiple loudspeakers, mounted in the same enclosure	80% <i>ad val.</i>
	8518.2900 --	Other	80% <i>ad val.</i>
	8518.3000 --	Headphones, earphones and combined microphones/speaker sets	80% <i>ad val.</i>
	8518.4000 -	Audio frequency electric amplifiers	80% <i>ad val.</i>
	8518.5000 -	Electric sound amplifier sets	80% <i>ad val.</i>
85.20	8520.3100 --	Cassette-type	50% <i>ad val.</i>
	8520.3900 --	Other	50% <i>ad val.</i>
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
	8521.1000 -	Magnetic tape-type	50% <i>ad val.</i>
	8521.9000 -	Other	50% <i>ad val.</i>
85.22		Parts and accessories of apparatus of headings Nos. 85.19 to 85.21.	
	8522.1000 -	Pick-up cartridges	80% <i>ad val.</i>
	8522.9000 -	Other	80% <i>ad val.</i>
85.23		Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	
		Magnetic tapes:	
	--	Of a width not exceeding 4 mm:	
	8523.1110 ---	Audio cassettes	80% <i>ad val.</i>
	8523.1120 ---	Video cassettes	80% <i>ad val.</i>
	8523.1190 ---	Other	80% <i>ad val.</i>
	-	Of a width exceeding 4 mm but not exceeding 6.5 mm:	
	8523.1210 ---	Video cassettes	80% <i>ad val.</i>
	8523.1290 ---	Other	80% <i>ad val.</i>
	---	Of a width exceeding 6.5 mm:	
	8523.1310 ---	Video cassettes	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	8523.1390 ---	Other	80% <i>ad val.</i>
	-	Magnetic discs:	
	8523.2090 ---	Other	80% <i>ad val.</i>
	8523.9000 -	Other	80% <i>ad val.</i>
85.24		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.	
	8524.1000 -	Gramophone records	80% <i>ad val.</i>
	-	Magnetic Tapes:	
	--	Of a width not exceeding 4 mm:	
	8524.2110 ---	Audio cassettes	80% <i>ad val.</i>
	8524.2190 ---	Other	80% <i>ad val.</i>
	8524.2200 --	Of a width exceeding 4 mm but not exceeding 6.5 mm	80% <i>ad val.</i>
	8524.2300 --	Of a width exceeding 6.5 mm	80% <i>ad val.</i>
	8524.9000 -	Other	80% <i>ad val.</i>
85.25		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.	
	8525.1000 -	Transmission apparatus	80% <i>ad val.</i>
	8525.2000 -	Transmission apparatus incorporating reception apparatus	80% <i>ad val.</i>
	8525.3000 -	Television cameras	80% <i>ad val.</i>
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
	8526.1000 -	Radar apparatus	80% <i>ad val.</i>
	-	Other:	
	8526.9100 --	Radio navigational aid apparatus	80% <i>ad val.</i>
	8526.9200 --	Radio remote control apparatus	80% <i>ad val.</i>
85.27		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.	
	-	Radio-broadcast receivers capable of operating without an external source of power, including	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		apparatus capable of receiving also radio-telephony or radio-telegraphy.	
	8527.1100 --	Combined with sound recording or reproducing apparatus	50% <i>ad val.</i>
	8527.1900 --	Other	50% <i>ad val.</i>
	-	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	
	8527.2100 --	Combined with sound recording or reproducing apparatus	80% <i>ad val.</i>
	8527.2900 --	Other	80% <i>ad val.</i>
	-	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:	
	8527.3100 --	Combined with sound recording or reproducing apparatus	50% <i>ad val.</i>
	8527.3200 --	Not combined with sound recording or reproducing apparatus but combined with a clock	50% <i>ad val.</i>
	8527.3900 --	Other	50% <i>ad val.</i>
	8527.9000 -	Other apparatus	80% <i>ad val.</i>
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading Nos. 85.12 or 85.30.	
	8531.2000 -	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	10% <i>ad val.</i>
85.34	8534.0000 -	Printed circuits	80% <i>ad val.</i>
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	
	8536.1000 -	Fuses	80% <i>ad val.</i>
	8536.5000 -	Other switches	80% <i>ad val.</i>
85.37		Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		electrical control or the distribution of electricity, including those incorporating instruments of apparatus of Chapter 90, other than switching apparatus of heading No. 85.17.	
	8537.1000 -	For a voltage not exceeding 1,000 V	80% <i>ad val.</i>
	8537.2000 -	For a voltage exceeding 1,000 V	80% <i>ad val.</i>
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
	-	Other filament lamps, excluding ultra-violet or infra-red lamps	
	8539.2100 --	Tungsten halogen	80% <i>ad val.</i>
	8539.2200 --	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	80% <i>ad val.</i>
	8539.2900 --	Other	80% <i>ad val.</i>
	-	Discharge lamps, other than ultra-violet lamps :	
	8539.3100 --	Fluorescent, hot cathode	80% <i>ad val.</i>
	8539.3900 --	Other	80% <i>ad val.</i>
85.40		Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
	-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	
	8540.4100 --	Magnetrons	80% <i>ad val.</i>
	8540.4200 --	Klystrons	80% <i>ad val.</i>
	8540.4900 --	Other	80% <i>ad val.</i>
	-	Other valves and tubes :	
	8540.8100 --	Receiver or amplifier valves and tubes	80% <i>ad val.</i>
	8540.8900 --	Other	80% <i>ad val.</i>
85.41		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.	
	8541.1000 -	Diodes, other than photosensitive or light emitting diodes	10% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Transistors, other than photosensitive transistors:	
	8541.2100 --	With a dissipation rate of less than 1W	10% <i>ad val.</i>
	8541.2900 --	Other	10% <i>ad val.</i>
	8541.3000 -	Thyristors, diacs and triacs, other than photosensitive devices	10% <i>ad val.</i>
	8541.4000 -	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	10% <i>ad val.</i>
	8541.5000 -	Other semiconductor devices	10% <i>ad val.</i>
	8541.6000 -	Mounted piezo-electric crystals	10% <i>ad val.</i>
	8541.9000 -	Parts	10% <i>ad val.</i>
85.42		Electronic integrated circuits and microassemblies.	
	-	Monolithic integrated circuits:	
	8542.1100 --	Digital	10% <i>ad val.</i>
	8542.1900 --	Other	10% <i>ad val.</i>
	8542.2000 -	Hybrid integrated circuits	10% <i>ad val.</i>
	8542.8000 -	Other	10% <i>ad val.</i>
	8542.9000 -	Parts	10% <i>ad val.</i>
85.44		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.	
	-	Winding wire:	
	8544.1100 --	Of copper	80% <i>ad val.</i>
	8544.1900 --	Other	80% <i>ad val.</i>
	8544.2000 -	Co-axial cable and other co-axial electric conductors	80% <i>ad val.</i>
	8544.3000 -	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	80% <i>ad val.</i>
	-	Other electric conductors, for a voltage not exceeding 80 V:	
	8544.4100 --	Fitted with connectors	80% <i>ad val.</i>
	8544.4900 --	Other	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
	8544.5100 --	Fitted with connectors	80% <i>ad val.</i>
	8544.5900 --	Other	80% <i>ad val.</i>
	8544.6000 -	Other electric conductors, for a voltage exceeding 1,000 V	80% <i>ad val.</i>
	8544.7000 -	Optical fibre cables	80% <i>ad val.</i>
85.46			
	8546.2000 -	Of ceramics	70% <i>ad val.</i>
85.47			
	8547.1000 -	Insulating fittings of ceramics	80% <i>ad val.</i>
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.	
	-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	8703.2100 --	Of a cylinder capacity not exceeding 1,000 cc	70% <i>ad val.</i>
	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	8703.2210 ---	Not exceeding 1,300 cc	90% <i>ad val.</i>
	8703.2220 ---	Exceeding 1,300 cc	130% <i>ad val.</i>
	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
	8703.2310 ---	Not exceeding 1,800 cc	130% <i>ad val.</i>
	8703.2320 ---	Exceeding 1,800 cc	250% <i>ad val.</i>
	8703.2400 --	Of a cylinder capacity exceeding 3,000 cc	250% <i>ad val.</i>
	-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	--	Of a cylinder capacity not exceeding 1,500 cc:	
	8703.3110 ---	Not exceeding 1,000 cc	70% <i>ad val.</i>
	8703.3120 ---	Exceeding 1,000 cc but not exceeding 1,300 cc	90% <i>ad val.</i>
	8703.3130 ---	Exceeding 1,300 cc	130% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
	8703.3210 --	Not exceeding 1,800 cc	130% <i>ad val.</i>
	8703.3220 --	Exceeding 1,800 cc	250% <i>ad val.</i>
	8703.3300 --	Of a cylinder capacity exceeding 2,500 cc	250% <i>ad val.</i>
	8703.9000 -	Other	250% <i>ad val.</i>
87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	80% <i>ad val.</i>
87.14		Parts and accessories of vehicles of heading Nos. 87.11 to 87.13.	
	-	of motorcycles (including mopeds):	
	8714.1100 --	Saddles	80% <i>ad val.</i>
	8714.1900 --	Other	80% <i>ad val.</i>
	8714.2000 -	Of invalid carriages	80% <i>ad val.</i>
	-	Other:	
	8714.9100 --	Frames and forks, and parts thereof	70% <i>ad val.</i>
	8714.9200 --	Wheel rims and spokes	70% <i>ad val.</i>
	8714.9300 --	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels.	70% <i>ad val.</i>
	8714.9400 --	Brakes, including coaster braking hubs and hub brakes, and parts thereof.	70% <i>ad val.</i>
	8714.9500 --	Saddles.	70% <i>ad val.</i>
	8714.9600 --	Pedals and crank-gear, and parts thereof.	70% <i>ad val.</i>
	8714.9900 --	Other.	70% <i>ad val.</i>
87.15	8715.0000	Baby carriages and parts thereof.	80% <i>ad val.</i>
87.16	-	Parts:	
	8716.9010 ---	Components of trailers.	80% <i>ad val.</i>
	8716.9090 ---	Other.	80% <i>ad val.</i>
88.04		Parachutes (including dirigible parachutes) and parachutes; parts thereof and accessories thereto.	
	8804.0020 ---	Unserviceable parachutes of silk or of man made fibres.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
		Frames and mountings:	
	9003.1100 --	Of plastics	80% <i>ad val.</i>
	--	Of other materials:	
	9003.1910 ---	Of precious metals or rolled precious metals.	80% <i>ad val.</i>
	9003.1990 ---	Other.	80% <i>ad val.</i>
90.04		Spectacles, goggles and the like, corrective, protective or other.	
		Sunglasses:	
	9004.1010 ---	Of precious metals or rolled precious metals.	80% <i>ad val.</i>
	9004.1090 ---	Other.	80% <i>ad val.</i>
	--	Other:	
	9004.9010 ---	Welders' goggles, safety goggles for mining operations.	80% <i>ad val.</i>
	9004.9020 ---	Of precious metals or rolled precious metals.	80% <i>ad val.</i>
	9004.9090 ---	Other.	80% <i>ad val.</i>
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
	9005.1000 -	Binoculars.	80% <i>ad val.</i>
	--	Other instruments:	
	9005.8090 ---	Other.	80% <i>ad val.</i>
	--	Parts and accessories (including mountings):	
	9005.9090 ---	Other.	80% <i>ad val.</i>
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading No. 85.39.	
	9006.1000 -	Cameras of a kind used for preparing printing plates or cylinders.	10% <i>ad val.</i>
	9006.4000 -	Instant print cameras.	40% <i>ad val.</i>
	--	Other cameras:	
	9006.5100 --	With a through the lens view-finder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm.	40% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	9006.5200 --	Other, for roll film of a width less than 35 mm.	40% <i>ad val.</i>
	9006.5300 --	Other, for roll film of a width of 35 mm.	40% <i>ad val.</i>
	9006.5900 --	Other.	40% <i>ad val.</i>
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterns on sensitised semi-conductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
	-	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper:	
	9010.1090 ---	Other.	40% <i>ad val.</i>
	9010-9000 -	Parts and accessories.	40% <i>ad val.</i>
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
	-	Parts and accessories:	
	9015.9010 ---	Of theodolites and levels.	10% <i>ad val.</i>
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
	9028.1000 -	Gas meters.	80% <i>ad val.</i>
	9028.2000 -	Liquid meters.	80% <i>ad val.</i>
	-	Electricity meters:	
	9028.3010 ---	For voltage not exceeding 999.	80% <i>ad val.</i>
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.	
	-	Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
	9029.1010 --	Taximeters and pedometers.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
91.01		Wrist-watches, pocket-watches, and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
	-	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:	
	9101.1100 --	With mechanical display only.	80% <i>ad val.</i>
	9101.1200 --	With opto-electronic display only.	80% <i>ad val.</i>
	9101.1900 --	Other.	80% <i>ad val.</i>
	-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9101.2100 --	With automatic winding.	80% <i>ad val.</i>
	9101.2900 --	Other.	80% <i>ad val.</i>
	-	Other:	
	9101.9100 --	Battery or accumulator powered.	80% <i>ad val.</i>
	9101.9900 --	Other.	80% <i>ad val.</i>
91.02		Wrist-watches, pocket-watches, and other watches, including stop-watches, other than those of heading No. 91.01.	
	-	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility:	
	9102.1100 --	With mechanical display only.	20% <i>ad val.</i>
	9102.1200	With opto-electronic display only:	20% <i>ad val.</i>
	9102.1900 --	Other.	20% <i>ad val.</i>
	-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9102.2100 --	With automatic winding.	20% <i>ad val.</i>
	9102.2900 --	Other.	20% <i>ad val.</i>
	-	Other:	
	9102.9100 --	Battery or accumulator powered.	20% <i>ad val.</i>
	9102.9900 --	Other.	20% <i>ad val.</i>
91.03		Clocks with watch movements, excluding clocks of heading No. 91.04.	
	9103.1000 -	Battery or accumulator powered.	80% <i>ad val.</i>
	9103.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
	9104.0090 ---	Other.	80% <i>ad val.</i>
91.05		Other clocks.	
	-	Alarm clocks:	
	9105.1100 --	Battery, accumulator or mains powered.	80% <i>ad val.</i>
	9105.1900 --	Other.	80% <i>ad val.</i>
	-	Wall clocks:	
	9105.2100 --	Battery, accumulator or mains powered.	80% <i>ad val.</i>
	9105.2900 --	Other.	80% <i>ad val.</i>
	-	Other:	
	9105.9100 --	Battery, accumulator or mains powered.	80% <i>ad val.</i>
	9105.9900 --	Other.	80% <i>ad val.</i>
91.06		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).	
	9106.1000 -	Time-registers; time-recorders.	80% <i>ad val.</i>
	9106.2000 -	Parking meters.	80% <i>ad val.</i>
	9106.9000 -	Other.	80% <i>ad val.</i>
91.07	9107.0000	Time switches with clock or watch movement or with synchronous motor.	80% <i>ad val.</i>
91.08		Watch movements, complete and assembled.	
	-	Battery or accumulator powered:	
	9108.1100 --	With mechanical display only or with a device to which a mechanical display can be incorporated.	20% <i>ad val.</i>
	9108.1200 --	With opto-electronic display only.	20% <i>ad val.</i>
	9108.1900 --	Other.	20% <i>ad val.</i>
	-	Other:	
	9108.2000 -	With automatic winding.	20% <i>ad val.</i>
	-	Other:	
	9108.9100 --	Measuring 33.8 mm or less.	20% <i>ad val.</i>
	9108.9900 --	Other	20% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
91.09		Clock movements, complete and assembled.	
	-	Battery, accumulator or mains powered :	
	9109.1100 --	Of alarm clocks.	20% <i>ad val.</i>
	9109.1900 --	Other.	20% <i>ad val.</i>
	9109.9000 -	Other.	20% <i>ad val.</i>
91.11		Watch cases and parts thereof.	
	9111.1000 -	Cases of precious metal or of metal clad with precious metal.	80% <i>ad val.</i>
	9111.2000 -	Cases of base metal, whether or not gold-or silver-plated.	80% <i>ad val.</i>
	9111.8000 -	Other cases.	80% <i>ad val.</i>
	9111.9000 -	Parts.	80% <i>ad val.</i>
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
	9112.1000 -	Cases of metal.	80% <i>ad val.</i>
	-	Other cases :	
	9112.8010 ---	Of precious metal or of metal clad with precious metal.	80% <i>ad val.</i>
	9112.8090 ---	Other.	80% <i>ad val.</i>
	9112.9000 -	Parts.	80% <i>ad val.</i>
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
	9113.1000 -	Of precious metal or of metal clad with precious metal.	80% <i>ad val.</i>
92.01		Pianos, including automatic pianos ; harpsichords and other keyboard stringed instruments.	
	9201.1000 -	Upright pianos.	80% <i>ad val.</i>
	9201.2000 -	Grand pianos	80% <i>ad val.</i>
	9201.9000 -	Other.	80% <i>ad val.</i>
92.02		Other string musical instruments (for example, guitars, violins, harps).	
	9202.1000 -	Played with a bow.	80% <i>ad val.</i>
	9202.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
92.03	9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	80% <i>ad val.</i>
92.04		Accordions and similar instruments; mouth organs.	
	9204.1000 -	Accordions and similar instruments.	80% <i>ad val.</i>
	9204.2000 -	Mouth organs.	80% <i>ad val.</i>
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	
	9205.1000 -	Brass-wind instruments.	80% <i>ad val.</i>
	9205.9000 -	Other.	80% <i>ad val.</i>
92.06	9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	80% <i>ad val.</i>
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
	9207.1000 -	Keyboard instruments, other than accordions.	80% <i>ad val.</i>
	9207.9000 -	Other.	80% <i>ad val.</i>
92.08		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.	
	9208.1000 -	Musical boxes.	80% <i>ad val.</i>
	9208.9000 -	Other.	80% <i>ad val.</i>
92.09		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.	
	9209.1000 -	Metronomes, tuning forks and pitch pipes.	80% <i>ad val.</i>
	9209.2000 -	Mechanisms for musical boxes.	80% <i>ad val.</i>
	9209.3000 -	Musical instrument strings.	80% <i>ad val.</i>
	-	Other:	
	9209.9100 --	Parts and accessories for pianos.	80% <i>ad val.</i>
	9209.9200 --	Parts and accessories for the musical instruments of heading No. 92.02.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	9209.9300 --	Parts and accessories for the musical instruments of heading No. 92.03.	80% <i>ad val.</i>
	9209.9400 --	Parts and accessories for the musical instruments of heading No. 92.07.	80% <i>ad val.</i>
	9209.9900 --	Other.	80% <i>ad val.</i>
93.01	9301.0000	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	80% <i>ad val.</i>
93.02		Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	
	9302.0010 ---	Of prohibited bore and of calibres higher than 0.32.	80% <i>ad val.</i>
	9302.0090 ---	Other.	80% <i>ad val.</i>
93.03		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).	
	9303.1000 -	Muzzle-loading firearms.	80% <i>ad val.</i>
		Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:	
	9303.2010 ---	Arms of calibre higher than 12 bore shotguns.	80% <i>ad val.</i>
	9303.2090 ---	Other.	80% <i>ad val.</i>
		Other sporting, hunting or target-shooting rifles:	
	9303.3010 ---	Rifles of 7mm bore.	80% <i>ad val.</i>
	9303.3020 ---	Arms of prohibited bores and rifles of 8 mm and 9mm bore.	80% <i>ad val.</i>
	9303.3030 ---	Arms of calibre higher than 0.22 rifles.	80% <i>ad val.</i>
	9303.3090 ---	Other.	80% <i>ad val.</i>
	9303.9000 -	Other.	80% <i>ad val.</i>
93.04	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	80% <i>ad val.</i>
93.05		Parts and accessories of articles of headings Nos. 93.01 to 93.04.	
	9305.1000 -	Of revolvers or pistols.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	-	Of shotguns or rifles of heading No. 93.03 :	
	9305.2100 --	Shotgun barrels.	80% <i>ad val.</i>
	9305.2900 --	Other.	80% <i>ad val.</i>
	-	Other :	
	9305.9010 ---	Barrel blanks for recoilles rifles, guns and mortars.	80% <i>ad val.</i>
	9305.9090 ---	Other	80% <i>ad val.</i>
93.06		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.	
	9306.1000 -	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof.	80% <i>ad val.</i>
	-	Shotgun cartidges and parts thereof; air gun pellets :	
	--	Cartridges :	
	9306.2110 ---	For weapons of prohibited bores.	80% <i>ad val.</i>
	9306.2190 ---	Other.	80% <i>ad val.</i>
	9306.2900 --	Other.	80% <i>ad val.</i>
	---	Of other weapons of non-prohibited bore :	
	9306.3021 ----	Cartridges.	80% <i>ad val.</i>
	9306.3029 ----	Parts.	80% <i>ad val.</i>
	9306.3090 ---	Other.	80% <i>ad val.</i>
	9306.9000 -	Other.	80% <i>ad val.</i>
93.07	9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	80% <i>ad val.</i>
94.01		Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof.	
	9401.1000 -	Seats of a kind used for aircraft.	80% <i>ad val.</i>
	9401.2000 -	Seats of a kind used for motor vehicles.	80% <i>ad val.</i>
	9401.3000 -	Swivel seats with variable height adjustment.	80% <i>ad val.</i>
	9401.4000 -	Seats other than garden seats or camping equipment, convertible into beds.	80% <i>ad val.</i>
	9401.5000 -	Seats of cane, osier, bamboo or similar materials.	80% <i>ad val.</i>
	-	Other seats, with wooden frames :	
	9401.6100 --	Upholstered.	80% <i>ad val.</i>
	9401.6900 --	Other.	80% <i>ad val.</i>

1	2	3	4
	-	Other seats, with metal frames:	
	9401.7100 --	Upholstered.	80% <i>ad val.</i>
	9401.7900 --	Other.	80% <i>ad val.</i>
	9401.8000 -	Other seats.	80% <i>ad val.</i>
	9401.9000 -	Parts.	80% <i>ad val.</i>
94.02		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.	
	-	Dentists', barbers' or similar chairs and parts thereof:	
	9402.1090 ---	Other.	80% <i>ad val.</i>
	9402.9000 -	Other.	80% <i>ad val.</i>
94.03		Other furniture and parts thereof.	
	9403.1000 -	Metal furniture of a kind used in offices.	80% <i>ad val.</i>
	9403.2000 -	Other metal furniture.	80% <i>ad val.</i>
	9403.3000 -	Wooden furniture of a kind used in offices.	80% <i>ad val.</i>
	9403.4000 -	Wooden furniture of a kind used in the kitchen.	80% <i>ad val.</i>
	9403.5000 -	Wooden furniture of a kind used in the bedroom.	80% <i>ad val.</i>
	9403.6000 -	Other wooden furniture.	80% <i>ad val.</i>
	9403.7000 -	Furniture of plastics.	80% <i>ad val.</i>
	9403.8000 -	Furniture of other materials, including cane, osier, bamboo or similar materials.	80% <i>ad val.</i>
	9403.9000 -	Parts.	80% <i>ad val.</i>
94.04		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.	
	9404.1000 -	Mattress supports.	80% <i>ad val.</i>
	-	Mattresses:	
	9404.2100 --	Of cellular or plastics, whether or not covered.	80% <i>ad val.</i>
	9404.2900 --	Of other materials.	80% <i>ad val.</i>
	9404.3000 -	Sleeping bags.	80% <i>ad val.</i>
	9404.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
94.05		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.	
	9405.3000 -	Lighting sets of a kind used for Christmas trees.	80% <i>ad val.</i>
	9405.5000 -	Non-Electrical lamps and lighting fittings.	80% <i>ad val.</i>
	9405.6000 -	Illuminated signs, illuminated name-plates and the like.	80% <i>ad val.</i>
	-	Parts:	
	9405.9100 --	Of glass.	80% <i>ad val.</i>
	9405.9200 --	Of plastics.	80% <i>ad val.</i>
	9405.9900 --	Other.	80% <i>ad val.</i>
94.06	9406.0000	Prefabricated buildings.	80% <i>ad val.</i>
95.01	9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	80% <i>ad val.</i>
95.02		Dolls representing only human beings.	
	9502.1000 -	Dolls, whether or not dressed.	80% <i>ad val.</i>
	-	Parts and accessories:	
	9502.9100 --	Garments and accessories therefor, footwear and headgear.	80% <i>ad val.</i>
	9502.9900 --	Other.	80% <i>ad val.</i>
95.03		Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	
	9503.1000 -	Electric trains, including tracks, signals and other accessories therefor.	80% <i>ad val.</i>
	9503.2000 -	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.1000.	80% <i>ad val.</i>
	9503.3000 -	Other construction sets and constructional toys.	80% <i>ad val.</i>
	-	Toys representing animals or non-human creatures:	
	9503.4100 --	Stuffed.	80% <i>ad val.</i>
	9503.4900 --	Other.	80% <i>ad val.</i>
	9503.5000 -	Toy musical instruments and apparatus.	80% <i>ad val.</i>
	9503.6000 -	Puzzles.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	9503.7000 -	Other toys, put up in sets or outfits.	80% <i>ad val.</i>
	9503.8000 -	Other toys and models, incorporating a motor.	80% <i>ad val.</i>
	9503.9000 -	Other.	80% <i>ad val.</i>
95.04		Articles for funfair, table or parlour games, including pintables, billiards, special tables or Casino games and automatic bowling alley equipment.	
	-	Articles and accessories for billiards:	
	9504.2090 ---	Other.	80% <i>ad val.</i>
	9504.3000 -	Other games, coin or disc-operated, other than bowling alley equipment	80% <i>ad val.</i>
	9504.4000 -	^a Playing cards.	80% <i>ad val.</i>
	-	Other:	
	9504.9010 ---	Parlour games.	80% <i>ad val.</i>
	9504.9090 ---	Other.	80% <i>ad val.</i>
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
	9505.1000 --	Articles for Christmas festivities.	80% <i>ad val.</i>
	9505.9000 -	Other.	80% <i>ad val.</i>
95.06		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.	
	-	Snow-skis and other snow-ski equipment:	
	9506.1100 --	Skis.	80% <i>ad val.</i>
	9506.1200 --	Ski-fastenings (ski-bindings).	80% <i>ad val.</i>
	9506.1900 --	Other.	80% <i>ad val.</i>
	-	Water-skis, surf-boards, sailboards and other water-sport equipment:	
	9506.2100 --	Sailboards.	80% <i>ad val.</i>
	9506.2900 --	Other.	80% <i>ad val.</i>
	-	Articles and equipment for table tennis:	
	9506.4090 ---	Other.	80% <i>ad val.</i>
	-	Tennis, badminton or similar rackets, whether or not strung:	

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	9506.5100 --	Lawn-tennis rackets, whether or not strung.	80% <i>ad val.</i>
	9506.5900 --	Other.	80% <i>ad val.</i>
		Balls, other than golf balls and table-tennis balls:	
	9506.6200 --	Inflatable.	80% <i>ad val.</i>
	--	Other:	
	9506.6990 ---	Other.	80% <i>ad val.</i>
	9506.7000 -	Ice skates and roller skates, including skating boots with skates attached.	80% <i>ad val.</i>
		Other:	
	9506.9100 --	Articles and equipment for general physical exercise, gymnastics or athletics.	80% <i>ad val.</i>
	9506.9900 --	Other.	80% <i>ad val.</i>
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.	
	9507.1000 -	Fishing rods.	80% <i>ad val.</i>
	9507.3000 -	Fishing reels.	80% <i>ad val.</i>
		Other:	
	9507.9090 ---	Other.	80% <i>ad val.</i>
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	
	9508.0010 ---	Gambling equipment.	80% <i>ad val.</i>
	9508.0090 ---	Other.	80% <i>ad val.</i>
96.01		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).	
	9601.1000 -	Worked ivory and articles of ivory.	80% <i>ad val.</i>
	9601.9000 -	Other.	80% <i>ad val.</i>
96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of	

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Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		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 No. 35.03 and articles of unhardened gelatine.	
	9602.0020 ---	Gelatine spangles.	80% <i>ad val.</i>
	9602.0090 ---	Other.	80% <i>ad val.</i>
96.03		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).	
	9603.1000 -	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles.	80% <i>ad val.</i>
		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:	
	9603.2100 --	Tooth brushes, including dental-plate brushes.	80% <i>ad val.</i>
	--	Other:	
	9603.2910 ---	Shaving brushes.	80% <i>ad val.</i>
	9603.2990 ---	Other.	80% <i>ad val.</i>
	9603.3000 -	Artists' brushes, writing brushes and similar brushes for the application of cosmetics.	80% <i>ad val.</i>
	9603.4000 -	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading No. 9603.3000); paint pads and rollers.	80% <i>ad val.</i>
	9603.5000 -	Other brushes constituting parts of machines, appliances or vehicles.	80% <i>ad val.</i>
	9603.9000 -	Other.	80% <i>ad val.</i>
96.05	9605.0000	Travel sets for personal toilet, swing or shoe or clothes cleaning.	80% <i>ad val.</i>
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
	9606.1000 -	Press-fasteners, snap-fasteners and press-studs and parts therefor.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
		Buttons:	
	9606.2100 --	Of plastics, not covered with textile material.	80% <i>ad val.</i>
	9606.2200 --	Of base metal, not covered with textile material.	80% <i>ad val.</i>
	9606.2900 --	Other.	80% <i>ad val.</i>
	9606.3000 -	Button moulds and other parts of buttons: button blanks.	80% <i>ad val.</i>
96.07		Slide fasteners and parts thereof.	
		Slide fasteners:	
	9607.1100 --	Fitted with chain scoops of base metal.	80% <i>ad val.</i>
	9607.1900 --	Other.	80% <i>ad val.</i>
	9607.2000 -	Parts.	80% <i>ad val.</i>
96.08		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 No. 96.09.	
	9608.1000 -	Ball point pens.	80% <i>ad val.</i>
	9608.2000 -	Felt tipped and other porous-tipped pens and markers.	80% <i>ad val.</i>
		Fountain pens, stylograph pens and other pens:	
	9608.3100 --	Indian ink drawing pens.	80% <i>ad val.</i>
	9608.3900 --	Other.	80% <i>ad val.</i>
	9608.4000 -	Propelling or sliding pencils.	80% <i>ad val.</i>
	9608.5000 -	Sets of articles from two or more of the foregoing subheadings.	80% <i>ad val.</i>
	9608.6000 -	Refills for ball point pens, comprising the ball point and ink-reservoir.	80% <i>ad val.</i>
		Other:	
	9608.9100 --	Pen nibs and nib points.	80% <i>ad val.</i>
	9608.9900 --	Other.	80% <i>ad val.</i>
96.09		Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks.	
	9609.1000 -	Pencils and crayons, with leads encased in a rigid sheath.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
	9609.2000 -	Pencils leads, black or coloured.	80% <i>ad val.</i>
	9609.9000 -	Other.	80% <i>ad val.</i>
96.10	9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	80% <i>ad val.</i>
96.11	9611.0000	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.	80% <i>ad val.</i>
96.12		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.	
	9612.1000 -	Ribbons.	80% <i>ad val.</i>
	9612.2000 -	Ink-pads.	80% <i>ad val.</i>
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
	9613.1000 -	Pocket-lighters, gas fuelled, non-refillable.	80% <i>ad val.</i>
	9613.2000 -	Pocket-lighters, gas fuelled, refillable.	80% <i>ad val.</i>
	9613.3000 -	Table lighters.	80% <i>ad val.</i>
	9613.8000 -	Other lighters.	80% <i>ad val.</i>
	9613.9000 -	Parts.	80% <i>ad val.</i>
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	
	9614.1000 -	Roughly shaped blocks of wood or root, for the manufacture of pipes.	80% <i>ad val.</i>
	9614.2000 -	Pipes and pipe bowls.	80% <i>ad val.</i>
	9614.9000 -	Other.	80% <i>ad val.</i>
96.15		Combs, hair-slides and the like; hair-pins, curling pins, curling grips, haircurlers and the like, other than those of heading No. 85.16, and parts thereof.	
		Combs, hair-slides and the like:	
	9615.1100 --	Of hard rubber or plastics.	80% <i>ad val.</i>
	9615.1900 --	Other.	80% <i>ad val.</i>
	9615.9000 -	Other.	80% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Statutory Rate of Duty
1	2	3	4
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	
	9616.1000 -	Scent sprays and similar toilet sprays and mounts and heads therefor.	80% <i>ad val.</i>
	9616.2000 -	Powder-puffs and pads for the application of cosmetics or toilet preparations.	80% <i>ad val.</i>
96.18	9618.0000	Tailors, dummies and other lay figures; automata and other animated displays used for shop window dressing.	80% <i>ad val.</i>
97.01		Paintings, drawings and pastels, executed centirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	
	9701.1000 -	Paintings, drawings and pastels.	80% <i>ad val.</i>
	9701.9000 -	Other.	80% <i>ad val.</i>
97.02	9702.0000	Original engravings, prints and lithographs.	80% <i>ad val.</i>
97.03	9703.0000	Original sculptures and statuary, in any material.	80% <i>ad val.</i>
97.04	9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	80% <i>ad val.</i>

K. A. GORAYA,
Secretary General.