

The Gazette of Pakistan

EXTRAORDINARY
PUBLISHED BY AUTHORITY

ISLAMABAD, THURSDAY, JUNE 30, 1994

PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY OF PAKISTAN

Islamabad, the 30th June, 1994

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 1994, and is hereby published for general information:—

ACT NO. XII OF 1994

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1994, 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, 1994, 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, 1994.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Amendment of Act II of 1882.**—In the Trust Act, 1882 (II of 1882), in section 20, in clause (f), for the colon at the end the semi-colon and the word “; or” shall be substituted and thereafter the following new clause shall be added, namely:—

“(g) in bonds, redeemable capital, debt securities or instruments issued by the Pakistan Water and Power Development Authority and in listed

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Price: Rs. 22.35

securities subject to the conditions as may be prescribed by the Government.”.

3. **Amendment of Act IV of 1938.**—The following amendments shall be made in the Insurance Act, 1938 (IV of 1938), namely:—

- (i) in section 6, in sub-section (1), after the full-stop at the end a colon shall be substituted and thereafter the following proviso shall be added,—

“Provided that where an insurer specified in sub-clause (a) of clause (9) of section 2 is incorporated in Pakistan as a public company under the Companies Ordinance, 1984 (XLVII of 1984), he shall be deemed to have complied with the provisions of this sub-section if he has a paid up capital of not less than two million US dollars and an equivalent amount raised from local market in Pakistan.”;

- (ii) in section 7, after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A) Where an insurer specified in sub-clause (a) of clause (9) of section 2 is incorporated in Pakistan as a public company under the Companies Ordinance, 1984 (XLVII of 1984), he shall be deemed to have complied with the provisions of this section regarding deposits if in respect of life insurance business carried on by him in Pakistan, a deposit of four times the amount specified in clause (a) of sub-section (1) has been made in the State Bank of Pakistan or any one of its offices in Pakistan for and on behalf of the Federal Government in cash or in approved securities estimated at the market value of the securities on the day of deposit.”.

4. **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 the long title, the words “and Salt” shall be omitted;
- (2) in the preamble, after the word “produced”, the comma and word “, imported” shall be inserted;
- (3) in section 1, in sub-section (1), the words “and Salt” shall be omitted;
- (4) in section 2,—
 - (a) in clause (ccc), after the word “includes”, the words and comma “additional duty,” shall be inserted;
 - (b) in clause (d), the words and letter “Part I of” shall be omitted;
 - (c) in clause (dd), the words and letter “Part II of” shall be omitted;
 - (d) after clause (f), the following new clause shall be inserted, namely:—

“(f) “non-tariff area” means Azad Jammu and Kashmir.

Northern Areas and such other territories or areas to which this Act does not apply:"; and

- (e) after clause (j), the following new clause (jj) shall be inserted, namely:—

"(jj) 'tariff area' means other than the non-tariff area:";

- (5) in section 3,—

- (a) for sub-section (1) the following shall be substituted, 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 or imported into Pakistan and on such goods, as the Federal Government may, by notification in the official Gazette, specify, as are produced or manufactured in the non-tariff areas and are brought to the tariff areas, and on all excisable services, provided or rendered, in Pakistan, as, and at the rates, set forth in the First Schedule:";

- (b) after sub-section (9), the following new sub-section shall be added, namely:—

"(10) Nothing contained in this section or section 4 shall limit the powers of the Federal Government to charge duty on any class or classes of goods or services at the rates specified by a notification in the official Gazette and determined on the basis of weight, quantity, number, volume and measurement:";

- (6) for section 3-B, the following shall be substituted, namely:—

"3B. *Levy of additional duty.*—If a person fails to pay the duty within the prescribed time, he shall, in addition to the duty payable under section 3, be liable to pay additional duty at the rate of two per cent per month.

Explanation.—(i) For the purpose of calculating additional duty, the period of default shall be reckoned from the day following the due date on which the duty was payable to the preceding day on which the duty is actually paid; and

(ii) the expression "duty payable" includes the additional duty:";

- (7) in section 4,—

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

"(2) Notwithstanding the provisions of sub-section (1), the

Federal Government may, by notification in the official Gazette, declare that in respect of any goods or class of goods the duty shall be charged on the retail 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:

Provided that the retail price shall be legibly, prominently and indelibly printed or embossed on each article, packet, container, package, cover or label, as the case may be.”:

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

“(4) Where under this Act any article is chargeable to duty at the import stage, it will be assessed to duty on the value determined in accordance with section 25 of the Customs Act, 1969 (IV of 1969), or, as the case may be, section 25B thereof.”:

- (8) in section 9,—

- (a) in clause (h), the word “and” at the end shall be omitted;
- (b) after clause (i), the following new clauses shall be inserted, namely:—
- “(j) wilfully obstructs Central Excise Officer in the discharge of public functions; and
- (k) wilfully furnishes any document which is wholly or partially false, forges or uses a forged document, makes or counterfeits any seal or impression, alters, amends or changes any book, paper or account with the intention to defraud the Government.”;
- (c) for the word “two” the word “five” shall be substituted;
- (d) for the word “duty” the words “value of goods and services” shall be substituted;

- (9) section 10, shall be omitted;

- (10) for section 11, the following shall be substituted, namely:—

“11. *Recovery of arrears of duty, etc.*—(1) Where any amount of duty levied, penalty imposed or demand raised under any bond,

guarantee or other instrument executed under this Act is due from any person, the Central Excise Officer may,—

- (a) deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such Officer or any officer of Income Tax, Customs or Sales Tax;
 - (b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom duty may be recoverable to pay to such Officer the amount specified in the notice;
 - (c) stop removal of any goods from the business premises of such person till such time as the amount of duty is paid or recovered in full;
 - (d) seal the business premises till such time as the amount of duty is paid or recovered in full;
 - (e) attach and sell or sell without attachment any movable or immovable property of the person from whom duty is due.
- (2) Where a guarantor or any other person, company, bank or financial institution under any guarantee, bond or other instrument fails to make payment under such guarantee, bond or instrument, such amount may be recovered by attachment and sale of any movable and immovable property of such guarantor, person, company, bank or financial institution.
 - (3) For the purpose of recovery of duty, penalty or any other demand raised under this Act, the Central Excise Officer shall have the same powers which under the Code of Civil Procedure, 1908 (Act V of 1908), a civil court has for the purpose of recovery of an amount due under a decree.”;

(11) for section 13, the following shall be substituted, namely:—

“(13) *Power to arrest.*—(1) Any Central Excise Officer authorized by the Central Board of Revenue in this behalf who has reason to believe that any person has committed an offence under this Act may arrest such person:

Provided that the Central Excise Officer shall immediately intimate the fact of the arrest of a person to the Special Judge who may direct such Officer to produce that person at such time and place and on such date as the Special Judge considers expedient and such Officer shall act accordingly.

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- (2) Notwithstanding anything contained in proviso to sub-section (1), any person arrested under this Act shall be produced before the Special Judge or, if there is no Special Judge within a reasonable distance, to the nearest Judicial Magistrate, within twenty-four hours of such arrest, excluding the time necessary for the journey from the place of arrest to the Court of the Special Judge or, as the case may be, of such Magistrate.
 - (3) When any person is produced under sub-section (2) before the Special Judge, he may, on the request of such person, after perusing the record, if any, and after giving the prosecution an opportunity of being heard, admit him to bail on his executing a bond, with or without sureties, or refuse to admit him to bail and direct his detention at such place as he deems fit:

Provided that nothing herein contained shall preclude the Special Judge from cancelling the bail of any such person at a subsequent stage if, for any reason, he considers such cancellation necessary, but before passing such order he shall afford such person an opportunity of being heard, unless for reasons to be recorded, he considers that the affording of such opportunity shall defeat the purposes of this Act.

- (4) When such person is produced under sub-section (2) before a Judicial Magistrate, such Magistrate may, after authorizing his detention in such custody, at such place and for such period as he considers necessary or proper for facilitating his earliest production before the Special Judge, direct his production before the Special Judge on a date and time to be fixed by him or direct such person to be forthwith taken to, and produced before, the Special Judge and he shall be so taken.
- (5) Nothing in sub-section (3) or sub-section (4) shall preclude the Special Judge or the Magistrate from remanding any such person to the custody of the Central Excise Officer holding inquiry against that person if such Officer makes a request in writing, to that effect and the Special Judge or the Judicial Magistrate, after perusing the record, if any, and hearing such person, is of the opinion that for the completion of inquiry or investigation it is necessary to make such an order; provided that in no case the period of such custody shall exceed fourteen days.
- (6) When any person is arrested under this Act, the Central Excise Officer shall record the fact of arrest and other relevant particulars

in the register mentioned in sub-section (10) and shall immediately proceed to inquire into the charge against such person and if he completes the inquiry within twenty-four hours of his arrest, excluding the time necessary for journey as aforesaid, he may, after producing such person before the Special Judge or the nearest Judicial Magistrate make a request for his further detention in his custody.

- (7) While holding an inquiry under sub-section (6), the Central Excise Officer shall exercise the same powers as are exercisable by an officer in charge of a police-station under the Code of Criminal Procedure, 1898 (Act V of 1898), but such Officer shall exercise such powers subject to the foregoing provisions of this section while holding an inquiry under this Act.
- (8) If the Central Excise Officer, after holding an inquiry as aforesaid, is of the opinion that there is no sufficient evidence or reasonable ground for suspicion against such person, he shall release him on his executing a bond, with or without sureties, and shall direct such person to appear, as and when required, before the Special Judge, and make a report to the Special Judge for the discharge of such person and shall make a full report of the case to his immediate superior.
- (9) The Special Judge to whom a report has been made under sub-section (8) may, after the perusal of record of the inquiry and hearing the prosecution, agree with such report and discharge the accused or, if he is of the opinion that there is sufficient ground for proceeding against such person, proceed with his trial and direct the prosecution to produce evidence.
- (10) The Central Excise Officer empowered to hold inquiry under this section shall maintain a register to be called "Register of Arrests and Detention" in the prescribed form in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day; and such register or authenticated copies of its aforesaid entries shall be produced before the Special Judge whenever such Officer is so directed by him.

- (11) After completing the inquiry, the Central Excise Officer shall as early as possible, submit to the Special Judge a complaint in the same form and manner in which the officer in charge of a police-station submits a report before a court.
- (12) Any Magistrate of the first class may record any statement or confession during inquiry under this Act, in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (Act V of 1898).
- (13) Without prejudice to the foregoing provisions of this section, the Federal Government may, by notification in the official Gazette, authorize any other officer working under the Central Board of Revenue to exercise the powers and perform the functions of a Central Excise Officer under this section, subject to such conditions, if any, that it may deem fit to impose.
- (12) in section 15, after the word "Customs", the comma and words ", Sales Tax, the civil armed forces" shall be inserted;
- (13) sections 19, 20 and 21 shall be omitted;
- (14) in section 33, for the words "by the rules made under this Act" the words "under any provisions of this Act or the rules made thereunder" shall be substituted;
- (15) after section 33, amended as aforesaid, the following new section shall be inserted, namely:—
- 33A. *Release of seized goods.*—Where any excisable goods, containers or conveyance are seized which are liable to confiscation, the adjudicating authority may, subject to such conditions as may be prescribed, order their release pending adjudication of the case, and on furnishing a guarantee by the owner of the seized excisable goods, containers, or as the case may be, conveyance, from a scheduled bank valid for at least one year equal to the value of such goods, containers or, as the case may be, conveyance:

Provided that in respect of cases pending before the Special Judge, such release of goods shall not be allowed without prior permission of the Special Judge.”;

- (16) in section 35, in sub-section (1-A), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided further that the order for such dispensation shall cease to have effect on the expiration of a period of six months following the date on which order for dispensation was passed or until the order of dispensation is withdrawn earlier or the case is finally decided earlier by the appellate authority.”;

- (17) in section 36, in the second proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

“Provided also that any interim order made by the Federal Government suspending the recovery of duty shall cease to have effect on expiration of a period of six months following the date on which such order is made or until such order is withdrawn earlier or the case is finally decided earlier by the Federal Government.”;

- (18) in section 37,—

- (a) in sub-section (2), after clause (xxi) the word “and” at the end shall be omitted and thereafter the following new clauses shall be added, namely:—

“(xxii) require that the specified excisable goods shall not be manufactured and removed from the factory unless a laboratory equipped with such apparatus and appliances as may be prescribed is set up in the factory and the goods manufactured conform to the standards fixed by the Federal Government, including for health, safety and environment; and

(xxiii) provide for charging of fees for processing the central excise documents and preparation of copies thereof”;

- (b) in sub-section (3), for the word “duty” the words “value of goods and services” shall be substituted;

- (19) for the First Schedule, the following shall be substituted, namely:—

"FIRST SCHEDULE"

(See section 3)

1. This Schedule shall comprise:—

(i) The First Schedule to the Customs Act, 1969 (IV of 1969), (CHAPTER 1 TO 97); and

(ii) Chapter 98 herein after following:—

2. Provided that the rates of central excise duty under this Act on all items specified in CHAPTERS 1 to 97 of the Customs Act, 1969, shall be 50% *ad valorem* except on following items the rates shall be as indicated against each, namely:

Heading	Description of goods	Rate of duty
2106.0000	Food preparations not elsewhere specified or included.	200% <i>ad val.</i>
2402.0000	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	80% of the retail price.
2707.0000	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the nonaromatic constituents.	100% <i>ad val.</i>
2711.0000	Petroleum gases and other gaseous hydrocarbons.	Rs. 25 per hundred cubic metres.
4907.0010	Cheque books.	Rs. 2 per cheque
4907.0030	Traveller's cheques.	Rs. 2 per cheque.

CHAPTER 98**SERVICES**

Heading	Description of Services	Rate of duty
9801.0000	Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.	
9801.1000	Services provided or rendered by hotels.	50% of the charges
9801.2000	Services provided or rendered by restaurants.	50% of the charges
9801.3000	Services provided or rendered by marriage halls and lawns.	50% of the charges
9801.4000	Services provided or rendered by clubs.	50% of the charges

Heading	Description of Services	Rate of duty
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks.	50% of the charges
9801.6000	Ancillary services provided or rendered by hotels, restaurants, marriage halls, lawns, caterers.	50% of the charges
9801.7000	Services provided or rendered by messes and hostels.	50% of the charges
9801.9000	Other.	50% of the charges
9802.0000	Advertisements.	
9802.1000	Advertisement on T.V.	50% of the charges
9802.2000	Advertisement on radio.	50% of the charges
9802.3000	Advertisement on closed circuit T.V.	50% of the charges
9802.4000	Advertisement in newspapers and periodicals.	50% of the charges
9802.9000	Other.	50% of the charges
9803.0000	Facilities for inland travel.	
9803.1000	Travel by air.	50% of the charges
9803.2000	Travel by train.	50% of the charges
9803.9000	Other.	50% of the charges
9804.0000	Services provided or rendered for inland carriage of goods.	
9804.1000	Carriage of goods by air.	50% of the charges
9804.2000	Carriage of goods by Train.	50% of the charges
9804.9000	Others.	50% of the charges
9805.0000	Services provided or rendered by persons authorised to transact business on behalf of others.	
9805.1000	Shipping agents.	50% of the charges
9805.2000	Stevedores.	50% of the charges
9805.3000	Freight forwarding agents.	50% of the charges
9805.4000	Customs agents.	50% of the charges
9805.5000	Travel agents.	50% of the charges
9805.6000	Recruiting agents.	50% of the charges
9805.7000	Advertising agents.	50% of the charges

Heading	Description of Services	Rate of duty
9805.8000	Ship chandlers	50% of the charges
9805.9000	Others.	50% of the charges
9806.0000	Services provided or rendered in matters of hire, purchase or sale of moveable or immoveable goods or property.	50% of the charges
9806.1000	Property dealers.	50% of the charges
9806.2000	Card dealers.	50% of the charges
9806.9000	Others.	50% of the charges
9807.0000	Services provided or rendered by property developers and promoters.	50% of the charges
9808.0000	Courier services.	50% of the charges
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.	50% of the charges
9810.0000	Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.	50% of the charges
9811.0000	Services provided or rendered by laundries, dry cleaners.	50% of the charges
9812.0000	Services provided or rendered by persons engaged in telecommunication work in respect of telephone, telegraph, telex, telefax and alike.	50% of the charges
9812.1000	Telephone.	50% of the charges
9812.2000	Telegraph.	50% of the charges
9812.3000	Telex.	50% of the charges
9812.4000	Telefax.	50% of the charges
9812.9000	Other.	50% of the charges
9813.0000	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharkas, leasing companies, other non-banking financial institutions and other persons dealing in any such services.	
9813.1000	Services provided or rendered in respect of insurance.	50% of the charges
9813.2000	Services provided or rendered in respect of advances and loans.	10% of the amount of each advance outstanding on the last working day of each calendar month.
9813.9000	Other.	50% of the charges.

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

- (1) In section 2, in clause (h), for the words, comma, figures, brackets and letters "Companies Act, 1913 (VII of 1913)" the words, comma, figures, brackets and letters "Companies Ordinance, 1984 (XLVII of 1984)" shall be substituted;
- (2) in section 5, in sub-section (1),—
 - (a) in clause (vii), in the Explanation, after the words "tools and implements", the words and comma "include tractors, tubewells and other farm machinery but" shall be inserted;
 - (b) in clause (xii), for the words "one lakh rupees" the words "one million rupees" shall be substituted;
 - (c) in clause (xvi), after the word "assets", the word, figure, brackets and letter "to which the provisions of sub-para (2) of paragraph A of Part-I of the Schedule apply" shall be added;
- (3) in section 6, the words "or resident but not ordinarily resident in Pakistan" shall be omitted;
- (4) in section 7, in sub-section (2), in clause (aa), after sub-clause (ii), the following Explanation shall be added, namely:—

Explanation.—For the purposes of this clause, produce index unit (PIU) shall have the same meaning as is assigned to it by the Land Reforms Act, 1977 (II of 1977).";

- (5) in section 14,—
 - (a) for sub-section (1) the following shall be substituted, namely:—

“(1) Every person—

 - (a) whose net wealth on the valuation date was of such amount as to render him liable to wealth-tax under this Act, or
 - (b) who is liable to furnish, under the Income Tax Ordinance, 1979 (XXXI of 1979), a return of income or a certificate or statement in lieu thereof or to whom the Ordinance apply except who is not required to file a return under section 80B or a firm or an association of persons or a body of individuals, whether incorporated or not, or a company not otherwise chargeable to tax under this Act,

shall, by the dates or the period specified in sub-section (1A), furnish to the Deputy Commissioner of Wealth Tax a return in the prescribed form and verified in the prescribed manner setting forth the particulars of his net wealth as on the valuation date:

Provided that where the net wealth of an assessee comprises agricultural assets, he shall file a separate return in respect of such portion of his net wealth with the Revenue Officer in the form and manner as may be prescribed:

Provided further that the Revenue Officer with whom a return of net wealth is filed shall forward it in the prescribed manner to the Commissioner of Wealth Tax after verifying its correctness and the tax paid with such return.

Explanation.—For the purpose of this section, the expression “agricultural assets” includes agricultural land, livestock, and the assets referred to in sub-clauses (a) and (b) of clause (e) of section 2 and clauses (vii), (xi) and (xii) of sub-section (1) of section 5.”;

(b) after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A) The return of net wealth under sub-section (1) shall be furnished, for every corresponding assessment year, by every person—

(a) required to furnish such return on or before the same date by which he is required to furnish a return of total income under section 55 of the Income Tax Ordinance, 1979 (XXXI of 1979):

Provided that where such person is not liable to file a return under the Income Tax Ordinance, 1979 (XXXI of 1979), return of net wealth shall be furnished on or before 31st day of August of the corresponding assessment year:

Provided further that where a portion of the net wealth of an assessee comprises agricultural assets, the separate return required to be filed in respect of such portion, shall be furnished on or before 31st day of August of the corresponding assessment year.

Explanation.—For the purpose of this sub-section, the expression “return of total income” shall include the certificate or statement of income filed in lieu of such return.”;

(6) in section 18, in sub-section (1),—

(a) for clause (i) the following shall be substituted, namely:—

(i) in the case referred to in clause (a),—

(A) for the period of default which does not exceed six weeks	Rs. 200 for each day of default;
(B) for the next three weeks	the amount calculated as [] at (A) above plus one hundred rupees for each day of default thereafter and an amount equal to 25% of the tax payable;
(C) for the next three weeks	the amount calculated as provided at (B) above plus one hundred rupees for each day of default thereafter and an amount equal to 50% of the tax payable;
(D) for the remaining period	the amount calculated as provided at (C) above plus one hundred rupees for each day of default thereafter and an amount equal to the tax payable;

(b) in clause (iii), for the words "not exceeding two and a half times but in no case less than" the words "equal to four times" shall be substituted;

(7) in section 19B, for the words, comma, figures, brackets and letters "section 171 of the Companies Act, 1913 (VII of 1913)" the words, comma, figures, brackets and letters "section 316 of the Companies Ordinance, 1984 (XLVII of 1984)" shall be substituted;

(8) in section 23, in sub-section (1), for the words "five hundred rupees" the words and commas "two thousand five hundred rupees or ten per cent of the tax levied, whichever is less, provided that where no tax is levied, a fee of two thousand five hundred rupees shall be paid" shall be substituted;

(9) in section 24, in sub-section (4) for the words "five hundred rupees" the words and commas "five thousand rupees or ten per cent of the tax levied, whichever is less, provided that where no tax is levied, a fee of five thousand rupees shall be paid" shall be substituted;

(10) in section 25, in sub-section (1), in the proviso, in clause (c), in sub-clause (i), for the words "twenty-five rupees" the words and commas "two thousand five hundred rupees or ten per cent of the tax levied, whichever is the less, but where no tax is levied, a fee of two thousand five hundred rupees shall be paid" shall be substituted;

- (11) for the Schedule the following shall be substituted, namely:—

“ The Schedule

(See sections 3 and 13A)

PART I

RATES OF WEALTH TAX

A. In the case of every individual, Hindu undivided family, firm, association of persons or body of individuals, whether incorporated or not, and a company:—

- (1) On that portion of net wealth which comprises “agricultural assets:—

(i) on the first Rs. 500,000 of net wealth	0.5%
(ii) on the next Rs. 500,000 of net wealth	1%
(iii) on the next Rs. 500,000 of net wealth	1.5%
(iv) on the next Rs. 500,000 of net wealth	2%
(v) on the balance net wealth	2.5%

- (2) On that portion of net wealth which comprises assets other than agricultural assets :—

(i) on the first Rs. 500,000 of net wealth	0.5%
(ii) on the next Rs. 500,000 of net wealth	1%
(iii) on the next Rs. 500,000 of net wealth	1.5%
(iv) on the next Rs. 500,000 of net wealth	2%
(v) on the balance net wealth	2.5%

Provided that—

- (a) no tax shall be payable by an assessee on that portion of his net wealth to which this sub-paragraph applies and which does not exceed Rs. 1,000,000;
- (b) if any assessee avails of an option under clause (xvi) of sub-section (1) of section 5 to have one house owned and occupied for the purposes of his own residence excluded from his assets, proviso (a) to this sub-paragraph shall not apply.

B. Where an assessee is an individual who is not a citizen of Pakistan and is not resident in Pakistan, the wealth-tax payable by him in respect of any assessment year computed in accordance with the rates specified in this Schedule shall be reduced by an amount equal to fifty per cent thereof.

C. Where the net wealth of an assessee being an individual or a Hindu undivided family, includes any assets located outside Pakistan, the wealth-tax payable by the assessee in respect of any assessment year will be reduced by an amount which bears to the amount of tax that would have been payable by the assessee if the rates of tax had been reduced to one-half of the rates specified in this Schedule, the same proportion as the value of the assets located outside Pakistan as reduced by the debts located outside Pakistan bears to the net wealth of the assessee.

PART II

RATE OF TAX FOR THE PURPOSE OF COLLECTION UNDER SECTION 13A

In the case of rented properties where the property tax assessed for any year under the West Pakistan Urban Immovable Property Tax Act, 1958 (W.P. Act V of 1958), as adopted by the Provinces in which the property is located, exceeds Rs. 15,000....25% of such property tax."

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

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

“(ia) “customs documents” include bill of entry, bill of export, applications for claim for refund, duty drawback and repayment of duty, baggage declaration form or similar other forms used for customs clearance;”;

(2) in section 18, for sub-section (2) the following shall be substituted, namely:—

“(2) The Federal Government may, by notification in the official Gazette, levy, subject to such conditions, limitations or restrictions as it may deem fit to impose, a regulatory duty on all or any of the goods specified in the First Schedule at a rate not exceeding one hundred per cent of the value of such goods, as determined under section 25 or section 25B and may, by a like notification, levy a regulatory duty on all or any of the goods, exported from Pakistan,—

(i) at a rate not exceeding one hundred per cent of the value of the goods as determined under section 25 or section 25B, if such goods are specified in the Second Schedule; and

- (ii) at a rate not exceeding fifty per cent of the amount which represents the value of the goods as determined under section 25 or section 25B, if such goods are not specified in the Second Schedule.”;
- (3) in section 79,—
- (a) for sub-section (2) the following shall be substituted, namely:—
- “(2) A bill of entry under sub-section (1) may be presented at any time before or after the delivery of the manifest.”; and
- (b) in sub-section (4), words and comma “or bill of export, in such cases” shall be omitted;
- (4) in section 202,—
- (a) in sub-section (1), after the words “under any bond”, the comma and word “guarantee” shall be inserted;
- (b) in sub-section (3), for clause (b) the following shall be substituted, namely:—
- “(b) may recover, or may require any other officer of Customs, Central Excise or Sales Tax to recover, if it cannot be so recovered, such amount by detaining and selling any goods belonging to such person which are under the control of the Customs, Central Excise or Sales Tax authorities; or
- (c) may recover such amount by attachment and sale of any movable and immovable property of the guarantor, person, company, bank or financial institution, where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument.”; and
- (c) in sub-section (4), for the word, brackets and figure “sub-section (3)” the words, brackets and figures “sub-section (1) and (3)” shall be substituted;
- (5) in section 219, after the word “Act”, the comma and words “, including for charging of fees for processing the customs documents and preparation of copies thereof” shall be added.

(6) in the First Schedule,—

(a) for the words "RULES FOR THE INTERPRETATION OF THE FIRST SCHEDULE" the words "GENERAL RULES FOR INTERPRETATION" shall be substituted; and

(b) the words and colon "Interpretation of this First Schedule shall be governed by the following principles:" shall be omitted; and

(c) in the aforesaid Rules, after rule (6), the following new rule shall be added, namely:—

"(7) For the purposes of interpretation, "Explanatory Notes to the Harmonized Commodity Description and Coding System" published by Customs Cooperation Council (CCC), Brussels as amended from time to time shall be considered authentic source of interpretation.";

(d) in chapter 1 to chapter 97, entries appearing in columns 1, 2, 3 and 4 of the tables, the corresponding entries set out in the table appearing in Second Schedule to this Act shall be substituted; and

(7) in the Second Schedule, for the table, the table set out in the Third Schedule to this Act shall be substituted.

7. **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, in section 14, sub-section (2) shall be omitted;

2. in section 23, in sub-section (1), in clause (v), after the words "Third Schedule", the comma and words "except depreciation on assets given on lease shall be allowed against income from lease rentals only" shall be added;

3. in section 26,—

(a) in the short title, after the word "deposits", the comma and letters "etc" shall be added; and

(c) in clause (b), after the brackets and words "(including natural gas)", the following shall be inserted, namely:—

"and from refineries to be set up at Dhodak and Bobi fields; income of exploration and production companies from

pipeline operations, and manufacture and sale of liquified petroleum gas or compressed natural gas”;

4. in section 34, after the word “shall”, the commas, words, brackets, letter and figures “; subject to clause (v) of sub-section (1) of section 23” shall be inserted;
5. in section 35, after the words and comma “income under any other head shall be carried forward”, the commas, words, brackets, letter and figures “; subject to clause (v) of sub-section (1) of section 23,” shall be inserted;
6. in section 38, in sub-section (6), after the words “subject to”, the words, brackets, letter and figures “clause (v) of sub-section (1) of section 23 and” shall be inserted;
7. in section 50,—
 - (i) in sub-section (2A), the first proviso shall be omitted; and
 - (ii) after sub-section (2A), amended as aforesaid, the following new sub-section shall be inserted, namely:—

“(2B) Any person responsible for clearing an outstation cheque for an amount exceeding fifty thousand rupees or issuing a demand draft or pay order or special deposit receipt or effecting a telegraphic or electronic transfer of funds shall collect tax from the drawer of such cheque, draft, pay order, receipt or, as the case may be, transfer of funds at the rates specified in the First Schedule; and the credit for the tax collected in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by the person from whom tax has been collected, for the assessment year commencing on the first day of July next following the said financial year, and in the case of an assessee to whom section 72 or section 81 applies, the assessment year as reckoned in accordance with these provisions:

Provided that the provisions of this sub-section shall not apply to the payments made by the Federal Government and Provincial Governments, statutory bodies, universities, approved charitable institutions, industrial undertakings and institutions exempt under the Second Schedule, listed public limited companies, foreign diplomats and foreign diplomatic missions in Pakistan, and the intra-company financial transactions.”;

(iii) in sub-section (4),

(a) clause (c) shall be omitted; and

(b) after clause (c), amended as aforesaid, for the proviso the following shall be substituted, namely:—

“Provided that nothing contained in clause (a) or clause (b) shall apply to any payment made on account of the refund of any security deposit.”;

(iv) in sub-section (4A), the proviso shall be omitted;

(v) in sub-section (5), the proviso shall be omitted;

(vi) in sub-section (5A), the proviso shall be omitted;

(vii) sub-section (5B) shall be omitted;

(viii) in sub-section (6A), the proviso shall be omitted;

(ix) in sub-section (7B),—

(a) for the words “and fixtures” the comma and words “fixtures and services” shall be substituted;

(b) the proviso shall be omitted;

(x) in sub-section (7BB), in the proviso, clause (i) shall be omitted;

8. in section 55,—

(i) in sub-section (I), after the words “for the said income year”, the comma, words, figures, brackets and letter “”, alongwith the return of wealth-tax in accordance with the Wealth-tax Act, 1963 (XV of 1963),⁹ shall be added;

(ii) in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely:—

“Provided further that the persons otherwise not required to file return of total income under the first proviso, or section 80C or section 80CC shall, except in the case of firms, associations of persons, or bodies of individuals, whether incorporated or not, and companies who are otherwise not chargeable to wealth-tax under the Wealth-tax Act, 1963 (XV of 1963), file return of wealth alongwith the certificate of statement of their income in lieu of such return of total income.”;

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

“Explanation.—Non-furnishing of wealth tax return alongwith the return of total income, certificate or statement of income shall render such return, certificate or statement as invalid.”;

9. in section 80AA, in sub-section (1), for the word “twenty” the word “fifteen” shall be substituted;
10. in section 85, in sub-section (2), in the proviso, after the words “the payment of”, the words “eighty-five per cent of” shall be inserted;
11. in section 100, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that where a refund becomes due to an assessee, who had paid the tax under section 85 read with section 129, as a result of the decision of the Income Tax Appellate Tribunal, a sum at the rate of fifteen per cent per annum shall be payable to him after three months from the receipt of such decision.”;

12. in section 108,—
- (a) for the word “may” the word “shall” shall be substituted; and
- (b) for the words “penalty not exceeding one hundred rupees for every day during which the default continues” the following shall be substituted, namely:—

“penalty—

- (i) in the case referred to in clause (a),—

(A) for the period of default which does not exceed six weeks

Rs. 500 for companies and Rs. 200 in other cases for each day of default;

(B) for the next three weeks

the amount calculated as provided at (A) above plus one hundred rupees for each day of default thereafter and an amount equal to 25% of the tax payable;

(C) for the next three weeks

the amount calculated as provided at (B) above plus one hundred rupees for each day of

default thereafter and an amount equal to 50% of the tax payable:

(D) for the remaining period

the amount calculated as provided at (C) above plus one hundred rupees for each day of default thereafter and an amount equal to the tax payable.

(ii) in case of default specified in clause (b), an amount equal to two thousand rupees and a further sum equal to two hundred rupees for every day during which the default continues.”;

13. in section 129, in sub-section (2), after the word and figure “section 54”, the words “and not less than fifteen per cent of the amount of tax assessed” shall be inserted;

14. in section 130, in sub-section (1), for the words “twenty-five rupees”, the words and commas “two thousand five hundred rupees or ten per cent of tax levied, whichever is less, provided that where no tax is levied, a fee of two thousand five hundred rupees shall be paid.”;

15. in section 134,—

(i) in sub-section (1),—

(a) the words, figure and letter “or an order made by Inspecting Additional Commissioner under section 66A” shall be omitted;

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

“Provided that no appeal, except in the case of an appeal under sub-section (2), shall lie unless an amount not less than fifty per cent of the amount of tax assessed has been paid.”; and

(b) after the words “liability of the assessee”, the words, figure and letter “or an order made by an Inspecting Additional Commissioner under section 66A” shall be inserted;

- (ii) in sub-section (5), for the words "one hundred rupees" the words and commas "five thousand rupees or ten per cent of the tax levied, whichever is less, provided that where no tax is levied, a fee of five thousand rupees shall be paid" shall be substituted;
16. in section 138, in sub-section (4), the words "twenty five rupees" the words and commas "two thousand five hundred rupees or ten per cent of tax levied, whichever is less, provided that where no tax is levied, a fee of two thousand five hundred rupees shall be paid" shall be substituted;
17. in section 140,—
- (a) in clause (a), after the words "to whom", the words "bonus shares or bonus or" shall be inserted; and
- (b) in clause (b), after the words "amount of", the words "bonus shares or bonus or" shall be inserted;
18. in section 141, for the words "not being" the word "including" shall be substituted;
19. in section 142, after the word, brackets and figure "sub-section (3)", comma, word, brackets, figure and letter "sub-section (3A)" shall be inserted;
20. for section 143, the following shall be substituted, namely:—
- "143. *Statements regarding certain payments.* Every person responsible to deduct or collect advance tax under sub-sections (2B), (5A), (6), (7C) or (7E) of section 50 shall, on or before the first day of September in each year, furnish to the Deputy Commissioner or any other officer authorized in this behalf by the Central Board of Revenue, a statement showing particulars in the prescribed form and verified in the prescribed manner.";
21. in section 143A, after sub-section (2), the following new sub-section shall be added, namely:—
- "(3) Every person responsible to collect advance tax under sub-section (7A) or sub-section (7BB) of section 50 shall, on or before the first day of September in each year, furnish to the Deputy Commissioner or any other officer authorized in this behalf by the Central Board of Revenue, a statement in the prescribed form and verified in the prescribed manner.";

22. in section 143B, after the words, figure and letters "or section 80C" comma, words, figures and letter "section 80C or section 80CC" shall be substituted;

23. in section 144, in clause (a),—

(i) after the word and comma "commission," the word and comma "fee," shall be inserted; and

(ii) after the word "payments", the words and comma "or remuneration in the nature of valuable consideration, under whatever nomenclature" shall be added;

24. in the First Schedule,

(A) in part I,—

(I) in paragraph A, in the proviso,—

(a) in clause (a), in sub-clause (i), the word "and" at the end shall be omitted and thereafter the following new clause shall be inserted, namely:—

“(ia) Rs. 45,000, in the case of a working woman where the total income consists of, or includes, any income chargeable under the head "Salary" (excluding salary received as director of a company) and such income constitutes more than fifty per cent of her total income; and”;

(b) in clause (b), in sub-clause (i), the word "and" shall be omitted and thereafter the following new sub-clause shall be inserted, namely:—

“(ia) Rs. 4,500 in the case of a working woman where the total income consists of, or includes, any income chargeable under the head "Salary" (excluding salary received as director of a company), and such income constitutes more than fifty per cent of her total income;”;

(c) in sub-clause (ii), after semi-colon at the end, the word "and" shall be added and thereafter the following new sub-clause shall be added, namely:—

“(iii) Special tax rebate of an amount equal to 25% of the tax payable by an assessee of 65 years of age

or above as on first day of the relevant income year and earning income upto Rs. 100,000, in addition to any other rebate admissible under the law;"

(II) in paragraph CCC,

- (a) after the letters "CCC", the brackets and letter (i) shall be inserted;
- (b) after the word "every", the word "resident" shall be inserted;
- (c) after sub-clause (d), the following new clause shall be added, namely:—

"(ii) In the case of every non-resident person, to whom section 80C applies, on the income representing payments on account of:

- (a) execution of contracts other than those mentioned in sub-clause (b) and sub-clause (c); five per cent of the amount of payment.
- (b) execution of turn-key contracts; seven per cent of amount of payment.
- (c) execution of contracts or sub-contracts for designing, supply of plant and equipment and construction of power projects. four per cent of the amount of payment."

(III) after paragraph DD, the following new paragraph shall be added, namely:—

"DDA. Rate of income tax for the purposes of collection of tax under sub-section (2B) of section 50. 0.20 per cent the sum";

(IIIA) in paragraph DDDD, for the figure "20" the figure "15" shall be substituted;

(IV) in paragraph E,—

- (a) after the word, figure and comma "section 50," the following new clause shall be inserted, namely:—

"(i) Where the payment is made to a resident assessee, on account of—"

- (b) in sub-clauses (a), (b), (c) and (d), the words "Where the payment is made on account of", wherever occurring, shall be omitted; and

- (c) after clause (d), amended as aforesaid, the following new clause shall be added, namely:—

"(ii) Where the payment is made to a non-resident, on account of.—

- (a) execution of contracts, five per cent of other than those mentioned in sub-clause (b) payment. and sub-clause (c)

- (b) execution of turn-key contracts seven per cent of the amount of payment.

- (c) execution of contracts or sub-contracts for designing, supply of plant and equipment and construction of power projects four per cent of the amount of payment."

(V) paragraph FFF shall be omitted;

(B) in Part II,

- (a) paragraph A shall be omitted;

- (b) paragraph D shall be omitted; and

- (c) in paragraph E,—

- (i) sub-paragraph (i) shall be omitted; and

- (ii) for sub-paragraph (ii) the following shall be substituted, namely:—

“in cases other than companies

The rate applicable to resident person, not being a company, on the sum chargeable.”;

- (C) in Part IV, paragraph A, sub-paragraph (3), in clause (a), for the word “thirty” the word “twenty” shall be substituted;

- (D) in Part (V), in paragraph D, in clause (c), in the second paragraph, for the full-stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that rates of tax as specified in clause (b) and clause (c) shall be reduced to 7.5% in case of dividends declared or distributed on shares of a company set up for power generation.”;

25. in the Second Schedule,

(A) in Part I,—

- (a) in clause (56), after sub-clause (I), the following new sub-clause shall be inserted, namely:—

“(IA) Any income derived by any Mutual Fund or the National Investment (Unit) Trust of Pakistan established by the National Investment Trust Limited from any instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984), if not less than ninety per cent of its income of that year is distributed amongst the Unit-holders.”;

- (b) in clause (116), after the words “modaraba certificates or”, the words, commas and figure “any instrument of redeemable capital as defined in the Companies Ordinance, 1984 (XLVII of 1984), listed on any stock exchange in Pakistan or” shall be inserted;

- (c) after clause (125B), the following new clauses shall be inserted, namely:—

“(125C) *Fruit Processing*

- (1) Profits and gains derived by an assessee from an

industrial undertaking for a period of five years from the date of commencement of commercial production.

- (2) The exemption under this clause shall apply to an undertaking which is—

(a) set up between the first day of July, 1994, and the thirtieth day of June, 1997, both days inclusive;

(b) owned and managed by a company formed exclusively for operating the said industrial undertaking engaged in fruit processing and registered under the Companies Ordinance, 1984 (XLVII of 1984), and having its registered office in Pakistan; and

(c) is not formed by splitting up or the reconstruction or reconstitution of business already in existence or by transfer to a new business of any machinery or plant in Pakistan at any time before the commencement of the new business.

(125D) *Manufacture of soft and stuffed toys*

- (1) Profits and gains derived by an assessee from an industrial undertaking for a period of five years from the date of commencement of commercial production.

- (2) The exemption under this clause shall apply to an industrial undertaking which is—

(a) set up between the first day of July, 1994, and the thirtieth day of June, 1997, both days inclusive;

(b) owned and managed by a company formed exclusively for operating the said industrial undertaking engaged in the manufacture of soft and stuffed toys; and

(c) not formed by splitting up, reconstruction or reconstitution of business already in

existence or by transfer to a new business of any machinery or plant in Pakistan at any time before the commencement of the new business.”;

(d) clause (129) shall be omitted.

(e) after clause (129A), the following new clauses shall be inserted, namely:

“(129B) any amount paid by way of Federal Educational Fee or expended on setting up and managing or running of a middle, high or technical school in accordance with the conditions laid down in the Federal Educational Fee Scheme.

(130) An amount upto fifty thousand rupees per year, paid by an assessee on account of repayment of educational loan, inclusive of interest, obtained from a financial institution under an approved educational loan scheme upto total of five hundred thousand rupees, for pursuing specialized education in engineering, medicine, management or post-graduate studies in pure and applied sciences, mathematics, population planning studies, public health engineering, educational management, agriculture, economics or environment studies”;

B. in Part (IV),—

(a) after clause (9), the following new clause shall be inserted, namely:—

“(9A) The provisions of section 80C shall not apply in respect of a non-resident person (other than the persons engaged in the execution of a contract or sub-contract for designing, supply of plant and equipment and construction of power projects) who opts out of the presumptive tax regime:

Provided that a declaration of final and irrevocable option is furnished in writing alongwith the return of total income under section 55.”;

(b) in clause (12),—

(i) in sub-clause (ii), the words "with the permission of the Federal Government or Provincial Government" shall be omitted; and

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

"(iii) a Pakistani national who is not resident in Pakistan in any year and not earning any income abroad.";

(iii) the second clause (12) re-numbered as clause (13);

26. in the Third Schedule,—

(a) in rule (2), sub-rule (2) and sub-rule (3) shall be omitted; and

(b) in rule (8), in sub-rule (5), in the second proviso, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided also that in case of an asset leased by a scheduled bank, a financial institution or any modaraba or leasing company which is approved by the Central Board of Revenue the term "sale proceeds" shall mean the residual value received by such leasing company on maturity of lease agreement with the first lessee, subject to the condition that the residual value plus the amount realized during the currency of the agreement towards cost of the asset is not less than the original cost to the lessor.";

27. in Fifth Schedule, in part I,—

(i) in rule 1, after the words and comma "in Pakistan," the words and commas "or setting up of refineries at Dhodak and Bobi fields, income of exploration and production companies from pipe-line operations, and manufacture and sale of liquified petroleum gas or compressed natural gas", shall be inserted;

(ii) in rule 6,—

(a) in sub-rule (5), in clause (a), after the figure "1949", the commas, words, brackets, and figure " , or the Pakistan Petroleum (Exploration and Production) Rules, 1986" be inserted;

- (b) in sub-rule (6), after the figure and comma "1949," the words, brackets, commas and figure "or the Pakistan Petroleum (Exploration and Production) Rules, 1986" be inserted; and
- (c) in sub-rule (10), after the figure "1949", the commas, words, brackets, and figure "or the Pakistan Petroleum (Exploration and Production) Rules, 1986" be added;"; and
28. in the Eighth Schedule, in the table, in column 1, serial No. 3 and the entries relating thereto in columns 2 and 3 shall be omitted.

8. **Amendment of Ordinance XVIII of 1980.**—The following amendments shall be made in the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), namely:—

(1) in section 2,—

- (a) in clause (x), after the word and figure "section 16", the words and commas "or, in the case of the Islamabad Capital Territory, the Islamabad Zakat and Ushr Committee" shall be added;
- (b) after clause (xi), the following new clause shall be inserted, namely:—

"(xia) Institution" "means *deeni madaris*, educational, vocational and social welfare institutions, public hospitals, charitable institutions and other institutions providing health-care;";

- (c) clause (xix) shall be omitted;
- (d) for clause (xxvi) the following shall be substituted, namely:—
- "(xxvi) 'sub-division' means a sub-division of a district as notified by the Provincial Government;";

(e) clause (xxix) shall be omitted; and

(f) clause (xxixa) shall be omitted;

- (2) in section 5, in sub-section (5), in the proviso, for the word "Provincial Council" the words "District Committee" shall be substituted;

(3) in section 6,—

- (a) in sub-section (3), in the proviso, for the word "Local" the word "District" shall be substituted; and
- (b) in sub-section (6), for the word "Local" the word "District" shall be substituted;

(4) in section 7,—

(a) in clause (a),—

- (i) in sub-clause (ii), after the word "voluntarily", the comma and words "including voluntarily contribution made by Pakistani citizens and other persons residing abroad" shall be added; and

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

"(iiia) the transfers, if any, from the District Zakat Fund;"

- (iii) in sub-clause (iv), after the word "receipts", the comma and words "including voluntarily contributions made by Pakistani citizens and other persons residing abroad" shall be added;

(b) clause (b) shall be omitted;

(c) for clause (bb) the following shall be substituted, namely:—

"(bb) a District Zakat Fund for each District to which shall be credited—

- (i) the transfers to it from the Central Zakat Fund;

- (ii) the proceeds of *Ushr*;

- (iii) the Zakat paid into it voluntarily;

- (iv) the transfers, if any, from the Local Zakat Funds; and

- (v) the grants, *atiyyat* and any other receipts; and"

(d) in clause (c),—

(i) sub-clause (i) shall be omitted; and

(ii) sub-clause (iii) shall be omitted;

(e) after clause (c), amended as aforesaid, the following explanation shall be added, namely:—

“Explanation.—On commencement of the Finance Act, 1994, the Provincial Zakat Funds shall cease to exist and the balances in these Funds shall be transferred to the Central Zakat Fund.”;

(5) in section 8,—

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

“(a) assistance to the needy, the indigent and the poor, particularly orphans and widows, the handicapped and the disabled, eligible to receive *Zakat* under Shariah for their subsistence or rehabilitation, either directly or indirectly, through *deeni madaris* or educational, vocational or social welfare institutions, public hospitals, charitable institutions and other institutions providing health-care:

Provided that the lists of the individuals to be assisted directly and of the institutions through which assistance is to be given from a *Zakat* Fund shall be prepared and maintained in such form and manner as may be prescribed;”;

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

“(b) expenditure on the collection, disbursement and administration of *Zakat* and *Ushr*:

Provided that—

(i) the expenditure on the Administrative Division and the Central Council shall be met by the Federal Government;

(ii) the expenditure on the administrative organization of a Chief Administrator a District Committee and the

Sub-divisional Zakat office shall be met by the Federal Government; and

- (iii) the funds not exceeding ten per cent approved in the budget shall be retained in the Central Zakat Fund to meet such additional expenditure of a District Committee, a Sub-divisional *Zakat* office and a Local Committee as may be approved by the Zakat and Ushr Division:

Provided also that the banking services and the services connected with the assessment, collection or disbursement of *Zakat* and *Ushr* realizable on compulsory basis under this Ordinance shall be rendered free of charge, except that the Secretary, Zakat and Ushr Division, in regard to *Ushr*, may authorize payment of remuneration for any specified services; and

- (c) after clause (b), substituted as aforesaid, the following new clause shall be inserted, namely:—

“(bb) investment in any non-interest bearing instruments as is permitted under Shariah; and”:

- (6) in section 9,—

- (a) in sub-section (1),—

- (i) after the words “The Central Council” the words “shall prepare budget for each financial year and after its approval by the Federal Government” shall be inserted; and
- (ii) for the word “Provincial” the word “District” shall be substituted;

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

“(2A) A District Committee may make disbursements and transfer funds from District Zakat Fund to a Local Zakat Fund or to an institution or incur other administrative expenditures subject to such conditions as may be prescribed and may, whenever directed by the Central Council, transfer any funds surplus to its needs to the Central Zakat Fund.”; and

(c) for sub-section (3) the following shall be substituted, namely:—

“(3) A Local Committee may disburse or incur expenditure from the Local Zakat Fund as may be prescribed:

“Provided that a Local Committee may, if so required by the Central Council or the District Committee, transfer any funds surplus to its needs from the Local Zakat Fund to the Central Council or, as the case may be, District Zakat Fund:

Provided further that the Central Council or a District Committee shall disburse *Zakat* through a Bank or a Post Office or any other financial institution as may be determined by the Zakat and Ushr Division in such form and manner as may be prescribed.”;

(7) in section 10, for sub-section (1) the following shall be substituted, namely:—

“(1) The accounts of the Central Zakat Fund, a District Zakat Fund and a Local Zakat Fund shall be maintained and operated, respectively by the Administrator General, the District Committee and the Local Committee, in such form and manner as may be prescribed.”;

(8) in section 11,—

(a) for sub-section (1) the following shall be substituted, namely:—

“(1) To carry out audit of the Central Zakat Fund or a District Zakat Fund annually or at shorter intervals, the Central Council, in the case of the Central Zakat Fund, and the Chief Administrator, in the case of a District Zakat Fund, shall appoint auditors, being persons who are Chartered Accountants within the meaning of the Chartered Accountants Ordinance, 1961 (X of 1961).”;

(b) for sub-section (1A) the following shall be substituted, namely:—

“(1A) To carry out internal audit of a District Zakat Fund, within a province, the Chief Administrator shall appoint auditors, being persons who are in his opinion qualified for the purpose.”;

(c) for sub-section (4) the following shall be substituted, namely:—

“(4) The annual report of the auditors on the Central Zakat Fund shall be laid before the Majlis-e-Shoora (Parliament),

and that of a District Zakat Fund or a Local Zakat Fund before the District Council concerned established under the law relating to local Government.”;

(d) for sub-section (5) the following shall be substituted, namely:—

“(5) Nothing in this section shall be deemed to prevent—

- (a) the Central Council from getting audited any of the District or Local Zakat Funds;
- (b) the Chief Administrator from getting audited any of the District or Local Zakat Funds within his jurisdiction; or
- (c) a Local Committee from getting its own Local Zakat Fund audited.”; and
- (d) after sub-section (5), substituted as aforesaid, the following new sub-section shall be added, namely:—

“(6) Notwithstanding anything contained in the preceding sub-sections, the Auditor-General shall conduct annual audit of the Central Zakat Fund and District Zakat Funds, including the accounts of a Deducting Agency or an institution receiving Zakat.”;

(9) in section 12,—

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

“(2) The Central Council shall consist of—

- (a) a Chairman;
- (b) eight persons of eminence to be nominated by the President, of whom at least one shall be nominated from each Province;
- (c) two women of eminence to be nominated by the President;
- (d) the Chief Administrators;
- (e) the Secretary to the Government of Pakistan in the Ministry of Finance;
- (f) the Secretary to the Government of Pakistan in the Ministry of Religious Affairs or, if there is no Secretary, the Additional Secretary Incharge of the Ministry;

- (g) the Secretary to the Government of Pakistan in the Ministry of Health or, if there is no Secretary, the Additional Secretary Incharge of the Ministry;
- (h) the Secretary to the Government of Pakistan in the Ministry of Education or, if there is no Secretary, the Additional Secretary Incharge of the Ministry; and
- (i) the Administrator General, who shall also be the Secretary General of the Council.”;

(b) for sub-section (3) the following shall be substituted, namely:—

“(3) The Chairman of the Central Council shall be a person who is, or has been, a Judge or an *ad-hoc* Judge of the Supreme Court, or a person qualified for appointment as a Judge of the Supreme Court or a person of recognized stature with distinguished service in any field considered suitable by the President for appointment as such Chairman:

Provided that in the case of Judge or an *ad-hoc* Judge of the Supreme Court, the nomination shall be made by the President in consultation with the Chief Justice of Pakistan.”; and

(c) for sub-section (4) the following shall be substituted, namely:—

“(4) The Chairman and members of the Central Council, other than *ex-officio* members, shall hold office at the pleasure of the President for a term of three years, and shall be eligible for re-appointment for another term.

Explanation.—The provision of this sub-section shall apply to the Chairman and members of the Central Council holding office at the commencement of the Finance Act, 1994.”;

(10) in section 13,—

(a) for sub-section (1) the following shall be substituted, namely:—

“(1) For carrying out the purposes of this Ordinance, the Secretary, Zakat and Ushr Division, Government of Pakistan shall perform the functions of the Administrator-General under this Ordinance.”; and

(b) sub-section (2) shall be omitted.

(11) in section 14,—

(a) sub-section (1) to sub-section (7) shall be omitted; and

(b) for sub-section (8) the following shall be substituted, namely:—

“(8) The general superintendence and control over matters relating to Zakat and Ushr of Islamabad Zakat and Ushr Committee shall be exercised by the Central Council.”;

(12) for section 15 the following shall be substituted, namely:—

“15. *Chief Administrator.*—(1) In each Province and the Islamabad Capital territory, for carrying out the purposes of this Ordinance, the Federal Government shall appoint a Chief Administrator from amongst the members of a regularly constituted Federal or Provincial service.

(2) The administrative organization of a Chief Administrator shall consist of such officers and staff recruited directly or otherwise as may be determined by the Federal Government.

(3) The Chief Administrator shall function under the administrative and financial control of the Zakat and Ushr Division and shall exercise control over matters relating to the maintenance of accounts by the District Committees and their internal audit and such other functions as may be assigned to him by or under this Ordinance or the rules.”;

(13) in section 16,—

(a) in sub-section (1), for the word “Provincial” the word “Central” shall be substituted;

(b) in sub-section (2),—

(i) the words “or the Provincial Council” shall be omitted;

(ii) for clause (a) the following shall be substituted, namely:—

“(a) oversee, generally, the functioning of administrative organization of *Zakat* at sub-divisional level and, more particularly, the assessment of *Ushr* and *atiyyat* and the disbursement and utilization of the moneys in the District Zakat Fund and the Local Zakat Funds.”;

(iii) after clause (b), the following new clause shall be inserted, namely:—

“(bb) prepare and maintain accounts of the District Zakat Fund in such form and manner as may be prescribed.”; and

(iv) in clause (e), for the word “Provincial” the word “Central” shall be substituted;

(c) for sub-section (3) the following shall be substituted, namely:—

“(3) The District Committee shall consist of—

- (a) a Chairman, who shall be the District and Sessions Judge of the District or a person qualified to be appointed as a District and Sessions Judge or a person of eminence with distinguished service in any field considered suitable by the Central Council for appointment as such Chairman:

Provided that in the case of District and Sessions Judge, the nomination shall be made by the Federal Government in consultation with the Chief Justice of the High Court;

- (b) six persons, having creditable contribution to social work, education and rural development, to be nominated by the Central Council on the recommendation of the Chairman giving representations to each sub-division.
- (c) two women members, ordinarily resident of the district and engaged in social work and community development, to be nominated by the Central Council on the recommendation of the Chairman;
- (d) the Deputy Commissioner of the district;
- (e) the District Helath Officer;
- (f) the District Education Officer for male educational institutions;
- (g) the District Education Officer for female educational institutions;
- (h) the Assistant Director, Social Welfare; and
- (i) the District Zakat Officer, who shall also be the Secretary of the Committee;

Explanation.—Subject to sub-section (7), the District Committee existing at the commencement of the Finance Act, 1994, shall cease to function and new District Committee shall be re-constituted under this section.”; and

(d) for sub-section (5) the following shall be substituted, namely:—

“(5) Subject to nominations of the Chairman and members of the District Committee by the Central Council under sub-

section (3), the Chairman shall be an adult Muslim who ordinarily resides in the district and the members from a tehsil, *taluka* or sub-division of that district shall be adult Muslims who ordinarily resides in that tehsil, *taluka* or sub-division.”;

- (e) in sub-section (6), for the word “Provincial” the word “Central” shall be substituted;
- (f) in sub-section (7), for the proviso the following shall be substituted, namely:—

“Provided that in the event of delay in the constitution of the new Committee under sub-section (3), the Central Council may ask a District Committee to continue to function for a period not exceeding six months after the expiry of the term of its office.”;

- (g) in sub-section (8),—

- (i) for the word “Provincial” the word “Central” shall be substituted; and
- (ii) in the proviso, for the word “Provincial” the word “Central” shall be substituted;

- (14) for section 17, the following shall be substituted, namely:—

“17. *Sub-divisional Zakat Office.*—There shall be established in each sub-division, a Sub-divisional *Zakat* and *Ushr* Office which shall, subject to such guidelines as may be given by the Zakat and Ushr Division or the District Committee, perform such functions as may be prescribed.”;

- (15) in section 18,—

- (a) in sub-section (1), in the proviso, the words “Provincial Council”, occurring twice, the words “District Committee” shall be substituted;
- (b) for sub-section (2) the following shall be substituted, namely:—

“(2) the Local Committee shall, subject to such guidelines as may be given by the Central Council and the District Committee,—

- (a) determine *istehaqaq* separately for—

- (i) subsistence allowance;
- (ii) rehabilitation, either directly or indirectly

- through *deeni madaris*, educational, vocational and social welfare institutions;
- (iii) treatment through public hospitals, charitable institutions and other institutions providing health-care; and
 - (iv) any other purpose as may be permitted by *Shariah*;
- (b) collect voluntarily *Zakat*, *Ushr* and *atiyyat* and deposit the moneys in the District Zakat Fund;
 - (c) prepare and maintain accounts of the Local Zakat Fund in such form and manner as may be prescribed; and
 - (d) tender to the Sub-Divisional Zakat Office or, as the case may be, the District Committee, advice on any matter connected with the collection, disbursement or utilization of *Zakat*, *Ushr* and *atiyyat*;
- (c) in sub-section (3), the words "who are not less than forty-five years" shall be omitted;
- (d) in sub-section (6),—
- (i) in clause (d), the word "or" at the end shall be omitted;
 - (ii) after clause (e), the following new clauses shall be added, namely:—
 - "(f) is not known to be pious; or
 - (g) is known to be engaged in political activity;" and
 - (iii) the words and commas "or is not known to be pious, or is known to be engaged in political activity," shall be omitted;
- (e) in sub-section (11), for the full-stop in the end a colon shall be substituted and thereafter the following provisos shall be added, namely:—

"Provided that the District Committee may, in consultation with the Federal Government, dissolve all or any of the Local Committee within a district or sub-division and reconstitute new committees for the un-expired terms of such committees;

Provided further that the District Committee may, in consultation with the Federal Government, remove a Chairman or a member of the Local Committee from his

office and nominate another person as Chairman or, as the case may be, a member for the un-expired term of his predecessor;

Provided also that a Chairman elected under sub-section (7) shall not be eligible to hold office for more than two consecutive terms of three years each;

Provided further that the District Committee may, in the event of delay in the constitution of the new Local Committee, ask a Local Committee to continue to function for a period not exceeding six months after the expiry of term of its office.”; and

- (f) in sub-section (12),—
 - (i) for the words “Local Committee” the words “District Committee” shall be substituted; and
 - (ii) in the proviso, for the words “Local Committee” the words “District Committee” shall be substituted;

in section 19, in section (1), clause (b) shall be omitted;

for section 19-A, the following shall be substituted, namely:—

“19A. *Members of Council and other Committee to be Muslims.*— All the members of the Central Council and other Committees shall be Muslim and where the holder of an office cannot become a member by reason of his not being a Muslim, the President in the case of the Central Council and the Central Council in the case of District Committees shall nominate a Muslim official member in his place.”;

(18) in section 20,—

- (a) clause (b) shall be omitted;
- (b) clause (d) shall be omitted; and
- (c) in clause (e), for the full-stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that in case of temporary disability of the Chairman, District Committee, the Deputy Commissioner shall perform the functions of such Chairman.”;

(19) in section 21,—

- (a) for sub-section (1), the following shall be substituted, namely:—
 - (1) If the Central Council, in the case of a District Committee,

and the District Committee in the case of a Local Committee, is of the opinion that a Committee constituted under this Ordinance—

- (a) is unable to discharge or persistently fails in discharging its duties; or
- (b) is unable to administer its affairs; or
- (c) acts in a manner contrary to public interest; or
- (d) otherwise exceeds or abuses its powers;
- (e) has a majority of members who are not pious Muslims or who are engaged in political activity.

The Central Council or, as the case may be, the District Committee may, by a notification, declare the concerned Committee to be superseded for such period not exceeding one year as may be specified in the notification:

Provided that the period of supersession may, if the Central Council or the District Committee considers it necessary to do so, be extended, beyond a period of one year.”;

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

“(b) all functions of the District Committee shall, during the period of supersession, be performed by an Administrator appointed by the Central Council and in the case of a Local Committee such functions shall be performed by the Administrator appointed by the District Committee; and”;

- (c) in sub-section (3),—

- (i) for the commas and words “after such inquiry as may be necessary, the Provincial Council” the words and commas “Central Council, in the case of District Committee, and the District Committee, in the case of Local Committee,” shall be substituted;
- (ii) in clause (e), for the words “or misapplication” the commas and words, “misapplication, misappropriation or misuse” shall be substituted;
- (iii) for the words and commas “the Provincial Council may, by a resolution, remove such Chairman or member from Office” the words and commas “the Central Council, in the case of a District Committee, and the District Committee, in the case

of Local Committee, may, by a resolution, remove such Chairman or member from office" shall be substituted; and

(iii) the explanation shall be omitted;

(d) after sub-section (3), amended as aforesaid, the following new sub-section shall be inserted, namely:—

"(3A) If, after such inquiry as may be considered necessary, the Central Council, in the case of a District Committee, or the District Committee in the case of a Local Committee, is of the opinion that the Chairman or a member of Committee or an employee assigned to work with a Committee or an institution receiving Zakat Funds under this Ordinance, was guilty of misconduct in the discharge of his duties, or is responsible for the loss, misapplication or misuse of Zakat Funds, the Central Council or as the case may be, the District Committee shall initiate criminal proceedings against such Chairman, member, person or institution.

Explanation.—For the purpose of clause (e) of sub-section (3) and sub-section (3A), the expression "misconduct" means bribery, corruption, jobbery, favouritism, nepotism, wilful mal-administration or wilful diversion of funds, and shall include an attempt or abetment of such misconduct;";

(e) in sub-section (4), the words "Provincial Council may" the words and commas "the Central Council, in the case of a District Committee, and the District Committee, in the case of a Local Committee may" shall be substituted;

(f) for sub-section (6) the following shall be substituted, namely:—

"(6) The Central Council may delegate to the Chief Administrator all or any of its powers and functions under the preceding provisions of this section in respect of a District Committee or a Local Committee."; and

(g) in sub-section (7),—

(i) for the word "Provincial", occurring twice, the word "Central" shall be substituted; and

(ii) the explanation shall be omitted;

"(19A) in section 21-A,—

(i) "for the heading the following shall be substituted namely:—
"Vote of no Confidence"; and

(ii) in sub-section (1), the words and commas, "Tehsil, Talqua or Sub-divisional Committee, or of a" shall be omitted;";

for section 22 the following shall be substituted, namely :—

“22. *Administrative Organization.*—(1) The administrative organization under this Ordinance shall be through a Division to be known as the ‘Zakat and Ushr Division’ and may include such organization as are performing social security and other complementary functions.

(2) The Secretary of Zakat and Ushr Division shall be the *ex-officio* Administrator-General Zakat”;

(21) in section 23, after the full stop at the end, the following explanation shall be added, namely :—

Explanation.—For the purposes of this section, the Chairman and members of the District Committee and Local Committee shall be the persons engaged in the administration of this Ordinance.”;

(22) for section 26, the following shall be substituted, namely :—

“26. *Power to make rules.*—The Central Council may, with the prior approval of the Federal Government, make rules for carrying out the purposes of this Ordinance.”;

(23) in section 27,—

(i) the words and commas “a Provincial Council,” shall be omitted; and

(ii) the commas and words “, a Tehsil Committee, a Taluqa Committee, or a Sub-Divisional Committee,” shall be omitted.

9. **Amendment of Ordinance XLVII of 1984.**—The following amendments shall be made in the Companies Ordinance, 1984 (XLVII of 1984), namely :—

(1) In section 120, in sub-section (1), for the words “Notwithstanding anything contained in this Ordinance, or any other law or the memorandum or articles or any agreement, resolution or other document, a company may” the words “A company may by public offer or” shall be substituted :

(2) in section 227, in sub-section (2), in clause (b), for the full stop at the end a semi-colon and the word “; or” shall be substituted and thereafter the following new clause shall be added, namely :—

“(c) in bonds, redeemable capital, debt securities or instruments issued by the Pakistan Water and Power Development Authority and in listed securities subject to the conditions as may be prescribed by the Authority.”;

10. **Amendment of Act I of 1985.**—In the Finance Act, 1985 (I of 1985), section 5 shall be omitted.

11. **Amendment of Act V of 1989.**—The following amendment shall be made in the Finance Act, 1989, (V of 1989), in section 3, in sub-section (7) relating to section 36-B, in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely :—

“Provided further that the order for such dispensation shall cease to have effect on the expiration of a period of six months following the date on which order for dispensation was passed or until the order of dispensation is withdrawn earlier or the case is finally decided earlier by the appellate authority.”.

12. **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) in clause (9),—

(i) in sub-clause (b), the word “and” at end shall be omitted;

(ii) in sub-clause (c), after the semi-colon at the end, the word “and” shall be added ; and

(iii) after sub-clause (c), amended as aforesaid the following new sub-clause shall be added, namely :—

“(d) in case of purchase of goods from a wholesaler, who is not liable to pay sales tax in respect of supplies of goods made to the registered person, the amount of tax levied under this Act at the time when the said wholesaler received supplies of the said goods ;”;

(b) in sub-section (31), in clause (d), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely :—

“Provided further that where the value at which the supply is made is higher than the value fixed by the Central Board of Revenue, the value of goods shall be the value at which the supply is made ;”;

(2) in section 3,—

(a) in sub-section (2), in clause (a), after the words “at such”, the words “higher or lower” shall be inserted ;

(b) in sub-section (4), for the comma and word “, may” the words “or the Collection may” shall be substituted ; and

(c) in sub-section (5),—

(i) after the words "the Board", the words "or the Collector" shall be inserted; and

(ii) in clause (b), after the word "Board" at the end, the word "or the Collector" shall be added;

(3) after section 3, amended as aforesaid, the following new section shall be inserted, namely :—

"3A. *Collection of excess tax, etc.*—(1) Any person who has collected or collects any tax or charge, whether under misapprehension of any provision of this Act or otherwise, which was not payable as tax or charge or which is in excess of the tax or charge actually payable and the incidence of which has been passed on to the consumer, shall pay the amount of tax or charge 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 tax or charge 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 tax or charge referred to in sub-section (1) has been or has not been passed to the consumer shall be on the person collecting the tax or charge.";

(4) in section 7, in sub-section (2), after clause (iii), for the full stop at the end a semi-colon shall be substituted and thereafter the following new clause shall be added, namely :—

"(iv) in case of purchase of goods from a registered person making an exempt supply, he holds an invoice issued by such person.";

(5) in section 10, in the second proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely :—

"Provided also that the tax charged on or after the 1st July, 1994, on the acquisition of plant and machinery, spare parts of plant and machinery and the machine tools shall be adjustable against the output tax in twenty-five equal monthly installments.";

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

"Provided that no assessment order for payment of the amount so assessed shall be passed unless an opportunity of being heard is given to such person.";

- (7) in section 15, 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 a new business concern shall, before commencing supply of taxable goods, make such application.”;

- (8) in section 33,—

(a) in sub-section (1), for the words “of five thousand rupees” the words “which may extend to one thousand rupees per day for such failure, but shall not be less than five hundred rupees per day” shall be substituted; and

(b) in sub-section (2), for the words “twice the amount of tax involved whichever is the greater” the words “the amount of tax due for the month immediately preceding the month in which any of the acts specified in clauses (a) to (f) is committed, whichever is higher” shall be substituted.;

- (9) in section 35, in sub-section (1), after the word “manufacturer”, the words “or a wholesaler” shall be inserted;

- (10) for section 36 the following shall be substituted, namely :—

“36. *Recovery of tax not levied or short-levied or erroneously refunded.*—(1) Where by reason of some collusion or a deliberate act any tax or charge has not been levied or made or has been short-levied or has been erroneously refunded, the person liable to pay any amount of tax or charge or the amount of refund erroneously made shall be served with a notice, within ten years of the relevant date requiring him to show cause for payment of the amount specified in the notice.

(2) Where, by reason of any inadvertence, error or misconstruction, any tax or charge has not been levied or made or has been short-levied or has been erroneously refunded, the person liable to pay the amount of tax or charge or the amount of refund erroneously made shall be served with a notice, within three years of the relevant date, requiring him to show cause for payment of the amount specified in the notice.

(3) The appropriate officer shall, after considering the objections of the person served with a notice to show cause under sub-section

(1) or sub-section (2), if any, determine the amount of tax or charge payable by him and such person shall pay the amount so determined.

Explanation.—For the purpose of this section, the expression “relevant date” means—

- (a) the time of payment of tax or charge as provided under section 6; and
 - (b) in a case where tax or charge has been erroneously refunded, the date of its refund.”;
- (11) in section 37, in sub-section (3), for the figure “223” the figure “228” shall be substituted;
- (12) after section 37, amended as aforesaid, the following new section shall be inserted, namely:—

“37A. *Power to arrest and prosecute.*—(1) An officer of Sales Tax not below the rank of an Assistant Collector of Sales Tax or any other officer of [equal] rank authorized by the Central Board of Revenue in this behalf, who on the basis of material evidence has reason to believe that any person has evaded tax on a supply or supplies made by him, may arrest such person.

(2) All arrests made under this Act shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure of 1898 (V of 1898).

(3) Where any person evades tax or furnishes inaccurate particulars thereof, he shall be punishable with imprisonment for a term which may extend to five years, or with fine, or with both.

(4) Notwithstanding anything contained in sub-section (1) to sub-section (3) or any other provision of this Act, where any person has evaded tax, the Collector may, either before or after the institution of any proceedings for recovery of tax, compound the offence and order that such person shall pay the amount of tax due alongwith such penalty or additional tax or without such penalty as may be agreed.”;

- (13) after section 40, the following new section shall be inserted, namely:—

“40 A.—(1) Notwithstanding the provisions of section 40, where any Officer of Sales Tax not below the rank of an Assistant Collector of Sales Tax has reasons to believe that any goods liable to confiscation or any documents or things which, in his opinion, may be useful for, or relevant to, any proceeding under this Act are concealed or kept in any place and that there is a danger that they may be removed before a search can be effected under section 40, he may, after preparing a statement in writing of the grounds of his belief for which search is to be made, search or cause search to be made for such goods, documents or things in that place.

(2) Any officer or person who makes a search or causes a search to be made under sub-section (1) shall leave a signed copy of the statement referred to in that section in or about the place searched and shall, at the time the search is made or as soon as is practicable thereafter, deliver a signed copy of such statement to the occupier of the place at his last known address.

(3) No suit, prosecution or other legal proceedings shall be instituted, except with the previous sanction in writing of the Federal Government against any person in respect of anything done or purporting to be done in respect of exercise of any powers conferred by sub-section (1) or sub-section (2).”; and

- (14) in section 48, in clause (e), for the full stop at the end a semi-colon shall be substituted and thereafter the following new clause shall be added, namely:—

“(f) may recover such amount by attachment and sale of any movable and immovable property of the guarantor, person, company, bank or financial institution, where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument.”; and

- (15) in section 50, after the word “Act” at the end, the comma and words “, including rules for charging fee for processing of returns, claims and other documents and for preparation of copies thereof” shall be added.

THE SECOND SCHEDULE

[See clause 6(6)]

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

TABLE

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
1	2	3	4
01.01		Live horses, asses, mules and hinnies.	
	-	Horses:	
	0101.1100 --	Pure-bred breeding animals	25% <i>ad val.</i>
	0101.1900 --	Other	25% <i>ad val.</i>
	0101.2000 -	Asses, mules and hinnies	25% <i>ad val.</i>
01.02		Live bovine animals.	
	0102.1000 -	Pure-bred breeding animals.	15% <i>ad val.</i>
	0102.9000 -	Other.	65% <i>ad val.</i>
01.03		Live swine	
	0103.1000 -	Pure-bred breeding animals.	65% <i>ad val.</i>
	-	Other:	
	0103.9100 --	Weighing less than 50 kg.	65% <i>ad val.</i>
	0103.9200 --	Weighing 50 kg. or more.	65% <i>ad val.</i>
01.04		Live sheep and goats.	
	-	Sheep:	
	0104.1010 ---	For breeding.	15% <i>ad val.</i>
	0104.1090 ---	Other.	65% <i>ad val.</i>
	-	Goats:	
	0104.2010 ---	For breeding.	15% <i>ad val.</i>
	0104.2090 ---	Other.	65% <i>ad val.</i>

1	2	3	4
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, trukeys and guinea fowls.		
-	Weighing not more than 185 g:		
0105.1100 --	Fowls of the species <i>Gallus domesticus</i> .		45% <i>ad val.</i>
0105.1900 --	Other.		45% <i>ad val.</i>
-	Other:		
0105.9100 --	Fowls of the species <i>Gallus domesticus</i> .		65% <i>ad val.</i>
0105.9900 --	Other.		65% <i>ad val.</i>
01.06	Other live animals.		
0106.0010 ---	Zoo animals.		25% <i>ad val.</i>
0106.0002 ---	Living insects.		25% <i>ad val.</i>
0106.0090 ---	Other.		65% <i>ad val.</i>
02.01	Meat of bovine animals, fresh or chilled.		
0201.1000 -	Carcasses and half-carcasses.		70% <i>ad val.</i>
0201.2000 -	Other cuts with bone in.		70% <i>ad val.</i>
0201.3000 -	Boneless.		35% <i>ad val.</i>
02.02	Meat of bovine animals, frozen.		
0202.1000 -	Carcasses and half-carcasses.		70% <i>ad val.</i>
0202.2000 -	Other cuts with bone in.		70% <i>ad val.</i>
0202.3000 -	Boneless.		70% <i>ad val.</i>
02.03	Meat of swine, fresh, chilled or frozen.		
-	Fresh or chilled:		
0203.1100 --	Carcasses and half-carcasses.		70% <i>ad val.</i>
0203.1200 --	Hams, shoulders and cuts thereof, with bone in.		70% <i>ad val.</i>
0203.1900 --	Other.		70% <i>ad val.</i>
-	Frozen:		
0203.2100 --	Carcasses and half-carcasses.		70% <i>ad val.</i>
0203.2200 --	Hams, shoulders and cuts thereof, with bone in.		70% <i>ad val.</i>
0203.2900 --	Other.		70% <i>ad val.</i>

1	2	3	4
02.04	Meat of sheep or goat, fresh, chilled or frozen.		
	0204.1000 -	Carcasses and half-carcasses of lamb, fresh or chilled.	70% <i>ad val.</i>
	-	Other meat of sheep, fresh or chilled:	
	0204.2100 --	Carcasses and half-carcasses.	70% <i>ad val.</i>
	0204.2200 --	Other cuts with bone in.	70% <i>ad val.</i>
	0204.2300 --	Boneless.	70% <i>ad val.</i>
	0204.3000 -	Carcasses and half-carcasses of lamb, frozen.	70% <i>ad val.</i>
	-	Other meat of sheep, frozen:	
	0204.4100 --	Carcasses and half-carcasses.	70% <i>ad val.</i>
	0204.4200 --	Other cuts with bone in.	70% <i>ad val.</i>
	0204.4300 --	Boneless.	70% <i>ad val.</i>
	0204.5000 -	Meat of goats.	70% <i>ad val.</i>
02.05	0205.0000	Meat of horses, asses, mules or hinnies fresh, chilled or frozen.	70% <i>ad val.</i>
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen. -		
	0206.1000 -	Of bovine animals, fresh or chilled.	70% <i>ad val.</i>
	-	Of bovine animals, frozen:	
	0206.2100 --	Tongues.	70% <i>ad val.</i>
	0206.2200 --	Livers.	70% <i>ad val.</i>
	0206.2900 --	Other.	70% <i>ad val.</i>
	0206.3000 -	Of swine, fresh or chilled.	70% <i>ad val.</i>
	-	Of swine, frozen:	
	0206.4100 --	Livers.	70% <i>ad val.</i>
	0206.4900 --	Other.	70% <i>ad val.</i>
	0206.8000 -	Other, fresh or chilled.	70% <i>ad val.</i>
	0206.9000 -	Other, frozen.	70% <i>ad val.</i>
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.		
	0207.1000 -	Poultry not cut in pieces, fresh or chilled.	70% <i>ad val.</i>
	-	Poultry not cut in pieces, frozen:	

1	2	3	4
	0207.2100 --	Fowls of the species <i>Gallus domesticus</i> .	70% <i>ad val.</i>
	0207.2200 --	Turkeys.	70% <i>ad val.</i>
	0207.2300 --	Ducks, geese and guinea fowls.	70% <i>ad val.</i>
	-	Poultry cuts and offal (including livers), fresh or chilled:	
	0207.3100 --	Fatty livers of geese or ducks.	70% <i>ad val.</i>
	0207.3900 --	Other.	70% <i>ad val.</i>
	-	Poultry cuts and offal other than livers, frozen:	
	0207.4100 --	Of fowls of the species <i>Gallus domesticus</i> .	70% <i>ad val.</i>
	0207.4200 --	Of turkeys.	70% <i>ad val.</i>
	0207.4300 --	Of ducks, geese or guinea fowls.	70% <i>ad val.</i>
	0207.5000 -	Poultry livers, frozen.	70% <i>ad val.</i>
02.08		Other meat and edible meat offal, fresh, chilled or frozen.	
	0208.1000 -	Of rabbits or hares.	70% <i>ad val.</i>
	0208.2000 -	Frogs' legs.	70% <i>ad val.</i>
	0208.9000 -	Other.	70% <i>ad val.</i>
02.09	0209.0000	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.	70% <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.	
	-	Meat of swine:	
	0210.1100 --	Hams, shoulders and cuts thereof, with bone in.	70% <i>ad val.</i>
	0210.1200 --	Bellies (streaky) and cuts thereof.	70% <i>ad val.</i>
	0210.1900 --	Other.	70% <i>ad val.</i>
	0210.2000 -	Meat of bovine animals.	70% <i>ad val.</i>
	0210.9000 -	Other, including edible flours and meals of meat or meat offal.	70% <i>ad val.</i>
03.01		Live fish.	
	0301.1000 -	Ornamental fish.	25% <i>ad val.</i>
	-	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>).	70% <i>ad val.</i>

1	2	3	4
	0301.9200 --	Eels (<i>Anguilla</i> spp.)	70% <i>ad val.</i>
	0301.9300 --	Carp.	70% <i>ad val.</i>
	0301.9900 --	Other.	70% <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 gilae</i>).	70% <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>).	70% <i>ad val.</i>
	0302.1900 --	Other.	70% <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>reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	70% <i>ad val.</i>
	0302.2200 --	Plaice (<i>Pleuronectes platessa</i>).	70% <i>ad val.</i>
	0302.2300 --	Sole (<i>Solea</i> spp.)	70% <i>ad val.</i>
	0302.2900 --	Other.	70% <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>).	70% <i>ad val.</i>
	0302.3200 --	Yellowfin tunas (<i>Thunnus albacares</i>).	70% <i>ad val.</i>
	0302.3300 --	Skipjack or stripe-bellied bonito.	70% <i>ad val.</i>
	0302.3900 --	Other.	70% <i>ad val.</i>
	0302.4000 -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes.	70% <i>ad val.</i>
	0302.5000 -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes.	70% <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>).	70% <i>ad val.</i>
	0302.6200 --	Haddock (<i>Melanogrammus aeglefinus</i>).	70% <i>ad val.</i>
	0302.6300 --	Coalfish (<i>Pollachius virens</i>).	70% <i>ad val.</i>
	0302.6400 --	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	70% <i>ad val.</i>

1	2	3	4
	0302.6500 --	Dogfish and other sharks.	70% <i>ad val.</i>
	0302.6600 --	Eels (<i>Anguilla</i> spp.).	70% <i>ad val.</i>
	0302.6900 --	Other.	70% <i>ad val.</i>
	0302.7000 -	Livers and roes.	70% <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.	70% <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>).	70% <i>ad val.</i>
	0303.2200 --	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	70% <i>ad val.</i>
	0203.2900 --	Other.	70% <i>ad val.</i>
	-	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
	0303.3100 --	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	70% <i>ad val.</i>
	0303.3200 --	Plaice (<i>Pleuronectes platessa</i>).	70% <i>ad val.</i>
	0303.3300 --	Sole (<i>Solea</i> spp.).	70% <i>ad val.</i>
	0303.3900 --	Other.	70% <i>ad val.</i>
	-	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
	0303.4100 --	Albacore or longfinned tunas (<i>Thunnus alalunga</i>).	70% <i>ad val.</i>
	0303.4200 --	Yellowfin tunas (<i>Thunnus albacares</i>).	70% <i>ad val.</i>
	0303.4300 --	Skipjack or stripe-bellied bonito.	70% <i>ad val.</i>
	0303.4900 --	Other.	70% <i>ad val.</i>
	0303.5000 -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes.	70% <i>ad val.</i>
	0303.6000 -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes.	70% <i>ad val.</i>
	-	Other fish, excluding livers and roes:	
	0303.7100 --	Sardines (<i>Sardina pichardus</i> , <i>Sardinops</i> spp.) sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>).	70% <i>ad val.</i>
	0303.7200 --	Haddock (<i>Melanogrammus aeglefinus</i>).	70% <i>ad val.</i>
	0303.7300 --	Coalfish (<i>Pollachius virens</i>).	70% <i>ad val.</i>

1	2	3	4
	0303.7400 --	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	70% <i>ad val.</i>
	0303.7500 --	Dogfish and other sharks.	70% <i>ad val.</i>
	0303.7600 --	Eels (<i>Anguilla</i> spp.)	70% <i>ad val.</i>
	0303.7700 --	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>).	70% <i>ad val.</i>
	0303.7800 --	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	70% <i>ad val.</i>
	0303.7900 --	Other.	70% <i>ad val.</i>
	0303.8000 -	Livers and roes.	70% <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.	70% <i>ad val.</i>
	0304.2000 -	Frozen fillets.	70% <i>ad val.</i>
	0304.9000 -	Other.	70% <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.	35% <i>ad val.</i>
	0305.2000 -	Livers and roes, dried, smoked, salted or in brine.	70% <i>ad val.</i>
	0305.3000 -	Fish fillets, dried, salted or in brine, but not smoked.	35% <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>).	70% <i>ad val.</i>
	0305.4200 --	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	70% <i>ad val.</i>
	0305.4900 --	Other.	70% <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>).	70% <i>ad val.</i>
	0305.5900 --	Other.	70% <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>).	70% <i>ad val.</i>
	0305.6200 --	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>).	70% <i>ad val.</i>
	0305.6300 --	Anchovies (<i>Engraulis</i> spp.)	70% <i>ad val.</i>
	0305.6900 --	Other.	70% <i>ad val.</i>

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.)	70% ad val.	
0306.1200 --	Lobsters (<i>Homarus</i> spp.)	70% ad val.	
0306.1300 --	Shrimps and prawns.	70% ad val.	
0306.1400 --	Crabs	70% ad val.	
0306.1900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	70% ad val.	
	Not frozen:		
0306.2100 --	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	70% ad val.	
0306.2200 --	Lobsters (<i>Homarus</i> spp.)	70% ad val.	
0306.2300 --	Shrimps and prawns.	35% ad val.	
0306.2400 --	Crabs.	70% ad val.	
0306.2900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	70% ad val.	
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.	70% ad val.	
-	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.2100 --	Live, fresh or chilled.	70% ad val.	
0307.2900 --	Other.	70% ad val.	
-	Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):		
0307.3100 --	Live, fresh or chilled.	70% ad val.	
0307.3900 --	Other.	70% ad val.	
-	Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiella</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):		
0307.4100 --	Live, fresh or chilled.	70% ad val.	
0307.4900 --	Other.	70% ad val.	

1	2	3	4
	-	Octopus (Octopus spp.):	
	0307.5100 --	Live, fresh or chilled.	70% <i>ad val.</i>
	0307.5900 --	Other.	70% <i>ad val.</i>
	0307.6000 -	Snails, other than sea snails.	70% <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.	70% <i>ad val.</i>
	0307.9900 --	Other.	70% <i>ad val.</i>
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
	0401.1000 -	Of a fat content, by weight not exceeding 1%.	70% <i>ad val.</i>
	0401.2000 -	Of a fat content, by weight, exceeding 1% but not exceeding 6%.	70% <i>ad val.</i>
	0401.3000 -	Of a fat content, by weight, exceeding 6%.	70% <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.	25% <i>ad val.</i>
	0402.1020 ---	Cream.	35% <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.	25% <i>ad val.</i>
	0402.2120 ---	Cream.	35% <i>ad val.</i>
	--	Other:	
	0402.2910 ---	Milk.	25% <i>ad val.</i>
	0402.2920 ---	Cream.	35% <i>ad val.</i>
	-	Other:	
	--	Not containing added sugar or other sweetening matter:	
	0402.9110 ---	Milk.	25% <i>ad val.</i>
	0402.9120 ---	Cream.	35% <i>ad val.</i>
	--	Other:	
	0402.9910 --	Milk.	25% <i>ad val.</i>

1	2	3	4
	0402.9920 ---	Cream.	35% <i>ad val.</i>
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
	0403.1000 -	Yogurt.	35% <i>ad val.</i>
	0403.9000 -	Other.	35% <i>ad val.</i>
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
	0404.1000 -	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter.	35% <i>ad val.</i>
	0404.9000 -	Other.	35% <i>ad val.</i>
04.05		Butter and other fats and oils derived from milk.	
	0405.0010 ---	Butter.	70% <i>ad val.</i>
	0405.0090 ---	Other fats and oils derived from milk.	70% <i>ad val.</i>
04.06		Cheese and curd.	
	0406.1000 -	Fresh (unripened or uncurd) cheese, including whey, cheese and curd.	35% <i>ad val.</i>
	0406.2000 -	Grated or powdered cheese, of all kinds.	35% <i>ad val.</i>
	0406.3000 -	Processed cheese, not grated or powdered.	35% <i>ad val.</i>
	0406.4000 -	Blue-veined cheese.	35% <i>ad val.</i>
	0406.9000 -	Other cheese.	35% <i>ad val.</i>
04.07		Birds' eggs, in shell, fresh, preserved or cooked.	
	0407.0010 ---	Birds' eggs in shell, fresh.	70% <i>ad val.</i>
	0407.0090 ---	Other.	70% <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.	70% <i>ad val.</i>
	0408.1900 --	Other.	70% <i>ad val.</i>
	-	Other:	
	0408.9100 --	Dried.	70% <i>ad val.</i>
	0408.9900 --	Other.	70% <i>ad val.</i>

1	2	3	4
04.09	0409.0000	Natural honey.	70% <i>ad val.</i>
04.10	0410.0000	Edible products of animal origin, not elsewhere specified or included.	70% <i>ad val.</i>
05.01	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	65% <i>ad val.</i>
05.02		Pigs', hogs, or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:	
	0502.1000 -	Pigs', hogs' or boars, bristles and hair and waste thereof.	65% <i>ad val.</i>
		Other:	
	0502.9010 ---	Bristles of other animals.	65% <i>ad val.</i>
	0502.9090 ---	Other.	70% <i>ad val.</i>
05.03	0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	65% <i>ad val.</i>
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	
	0504.0010 ---	Of pigs, hogs, boars or swine.	65% <i>ad val.</i>
	0504.0090 ---	Other.	65% <i>ad val.</i>
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	
	0505.1000 -	Feathers of a kind used for stuffing down.	65% <i>ad val.</i>
	0505.9000 -	Other.	65% <i>ad val.</i>
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
	0506.1000 -	Osssein and bones treated with acid.	35% <i>ad val.</i>
	0506.9000 -	Other.	35% <i>ad val.</i>
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	
	0507.1000 -	Ivory, ivory powder and waste.	65% <i>ad val.</i>
	0507.9000 -	Other.	65% <i>ad val.</i>
05.08	0508.0000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, un-worked or simply prepared but not cut to shape, powder and waste thereof.	65% <i>ad val.</i>
05.09	0509.0000	Natural sponges of animals origin.	70% <i>ad val.</i>

1	2	3	4
05.10	0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animals products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	65% <i>ad val.</i>
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
	0511.1000 -	Bovine semen.	15% <i>ad val.</i>
	-	Other:	
	--	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
	0511.9110 ---	Fish waste.	65% <i>ad val.</i>
	0511.9190 ---	Other.	25% <i>ad val.</i>
	--	Other:	
	---	Sinews and tendons:	
	0511.9911 ----	Of pigs, swine, hogs or boars.	70% <i>ad val.</i>
	0511.9919 ----	Other.	70% <i>ad val.</i>
	---	Parings and similar waste of raw hides and skins:	
	0511.9921 ----	Of pigs, swine, hogs or boars.	70% <i>ad val.</i>
	0511.9929 ----	Other.	70% <i>ad val.</i>
	0511.9930 ---	Silk-worm eggs.	25% <i>ad val.</i>
	0511.9940 ---	Cochineal and similar insects.	65% <i>ad val.</i>
	---	Animal blood:	
	0511.9951 ----	Of pigs, swine, hogs or boars.	65% <i>ad val.</i>
	0511.9959 ----	Other.	65% <i>ad val.</i>
	---	Other:	
	0511.9991 ----	Dead pigs, swine, hogs, or boars and products thereof.	25% <i>ad val.</i>
	0511.9999 ----	Other.	25% <i>ad val.</i>
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.	
	0601.1000 -	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.	25% <i>ad val.</i>
	-	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots:	
	0601.2010 ---	Chicory plants and roots.	65% <i>ad val.</i>
	0601.2090 ---	Other.	25% <i>ad val.</i>

1	2	3	4
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.		
	0602.1000 -	Unrooted cuttings and slips.	15% <i>ad val.</i>
	-	Trees, shrubs, and bushes, grafted or not, of kinds which bear edible fruit or nuts:	
	0602.2010 ---	Of coconut.	15% <i>ad val.</i>
	0602.2090 ---	Other.	15% <i>ad val.</i>
	0602.3000 -	Rhododendrons and azaleas, grafted or not.	15% <i>ad val.</i>
	0602.4000 -	Roses, grafted or not.	15% <i>ad val.</i>
	-	Other:	
	0602.9100 --	Mushroom spawn.	15% <i>ad val.</i>
	0602.9900 --	Other.	15% <i>ad val.</i>
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.	35% <i>ad val.</i>
	0603.9000 -	Other.	35% <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.	35% <i>ad val.</i>
	-	Other:	
	0604.9100 --	Fresh.	35% <i>ad val.</i>
	0604.9900 --	Other.	35% <i>ad val.</i>
07.01	Potatoes, fresh or chilled.		
	0701.1000 -	Seed.	10% <i>ad val.</i>
	0701.9000 -	Other.	35% <i>ad val.</i>
07.02	0702.0000	Tomatoes, fresh or chilled.	35% <i>ad val.</i>
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
	0703.1000 -	Onions and shallots.	35% <i>ad val.</i>
	0703.2000 -	Garlic.	35% <i>ad val.</i>
	0703.9000 -	Leeks and other alliaceous vegetables.	35% <i>ad val.</i>
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
	0704.1000 -	Cauliflowers and headed broccoli.	35% <i>ad val.</i>

1	2	3	4
	0704.2000 -	Brussels sprouts.	35% <i>ad val.</i>
	0704.9000 -	Other.	35% <i>ad val.</i>
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
	-	Lettuce:	
	0705.1100 --	Cabbage lettuce (head lettuce).	35% <i>ad val.</i>
	0705.1900 --	Other.	35% <i>ad val.</i>
	-	Chicory:	
	0705.2100 --	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>).	35% <i>ad val.</i>
	0705.2900 --	Other.	35% <i>ad val.</i>
07.06		Carrots, turnips, salad beetroots, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.1000 -	Carrots and turnips.	35% <i>ad val.</i>
	0706.9000 -	Other.	35% <i>ad val.</i>
07.07	0707.0000	Cucumbers and gherkins, fresh or chilled.	35% <i>ad val.</i>
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.1000 -	Peas (<i>Pisum sativum</i>).	35% <i>ad val.</i>
	0708.2000 -	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>).	35% <i>ad val.</i>
	0708.9000 -	Other leguminous vegetables.	35% <i>ad val.</i>
07.09		Other vegetables, fresh or chilled.	
	0709.1000 -	Globe artichokes.	35% <i>ad val.</i>
	0709.2000 -	Asparagus.	35% <i>ad val.</i>
	0709.3000 -	Aubergines (egg-plants).	35% <i>ad val.</i>
	0709.4000 -	Celery other than celeriac.	35% <i>ad val.</i>
	-	Mushrooms and Truffles.	
	0709.5100 --	Mushrooms.	35% <i>ad val.</i>
	0709.5200 --	Truffles.	35% <i>ad val.</i>
	0709.6000 -	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	35% <i>ad val.</i>
	0709.7000 -	Spinach, New Zealand spinach and orache spinach (garden spinach).	35% <i>ad val.</i>
	0709.9000 -	Other.	35% <i>ad val.</i>
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	0710.1000 -	Potatoes.	35% <i>ad val.</i>

1	2	3	4
		Leguminous vegetables, shelled or unshelled:	
	0710.2100 --	Peas (<i>Pisum sativum</i>).	35% <i>ad val.</i>
	0710.2200 --	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.).	35% <i>ad val.</i>
	0710.2900 --	Other.	35% <i>ad val.</i>
	0710.3000 -	Spinach, New Zealand spinach and orache spinach (garden spinach).	35% <i>ad val.</i>
	0710.4000 -	Sweet corn.	35% <i>ad val.</i>
	0710.8000 -	Other vegetables.	35% <i>ad val.</i>
	0710.9000 -	Mixtures of vegetables.	35% <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.	35% <i>ad val.</i>
	0711.2000 -	Olives.	35% <i>ad val.</i>
	0711.3000 -	Capers.	35% <i>ad val.</i>
	0711.4000 -	Cucumbers and gherkins.	35% <i>ad val.</i>
	0711.9000 -	Other vegetables; mixtures of vegetables.	35% <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.	35% <i>ad val.</i>
	0712.2000 -	Onions.	35% <i>ad val.</i>
	0712.3000 -	Mushrooms and truffles.	35% <i>ad val.</i>
	0712.9000 -	Other vegetables; mixtures of vegetables.	35% <i>ad val.</i>
07.13		Dried leguminous vegetables, shell whether or not skinned or split.	
	0713.1000 -	Peas (<i>Pisum sativum</i>).	15% <i>ad val.</i>
	0713.2000 -	Chickpeas (garbanzos).	15% <i>ad val.</i>
		Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	0713.3100 --	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek.	10% <i>ad val.</i>
	0713.3200 --	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>).	10% <i>ad val.</i>
	0713.3300 --	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>).	10% <i>ad val.</i>
	0713.3900 --	Other.	10% <i>ad val.</i>
	0713.4000 -	Lentils.	10% <i>ad val.</i>

1	2	3	4
	0713.5000 -	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>).	10% <i>ad val.</i>
	0713.9000 -	Other.	10% <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).	35% <i>ad val.</i>
	0714.2000 -	Sweet potatoes.	35% <i>ad val.</i>
	0714.9000 -	Other.	35% <i>ad val.</i>
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	0801.1000 -	Coconuts.	35% <i>ad val.</i>
	0801.2000 -	Brazil nuts.	35% <i>ad val.</i>
	0801.3000 -	Cashew nuts.	35% <i>ad val.</i>
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
	-	Almonds:	
	0802.1100 --	In shell.	35% <i>ad val.</i>
	0802.1200 --	Shelled.	35% <i>ad val.</i>
	-	Hazelnuts or filberts (<i>Corylus</i> spp.):	
	0802.2100 --	In shell.	35% <i>ad val.</i>
	0802.2200 --	Shelled.	35% <i>ad val.</i>
	-	Walnuts:	
	0802.3100 --	In shell.	35% <i>ad val.</i>
	0802.3200 --	Shelled.	35% <i>ad val.</i>
	0802.4000 -	Chestnuts (<i>Castanea</i> spp.).	35% <i>ad val.</i>
	0802.5000 -	Pistachios.	35% <i>ad val.</i>
	-	Other:	
	0802.9010 ---	Areca (Betel) Nuts.	Rs. 25 per kg.
	0802.9090 ---	Other.	35% <i>ad val.</i>
08.03	0803.0000	Bananas, including plantains, fresh or dried.	35% <i>ad val.</i>
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	0804.1000 -	Dates.	45% <i>ad val.</i>
	0804.2000 -	Figs.	35% <i>ad val.</i>
	0804.3000 -	Pineapples.	35% <i>ad val.</i>

1	2	3	4
	0804.4000 -	Avocados.	35% <i>ad val.</i>
	-	Guavas, mangoes and mangosteens:	
	0804.5010 ---	Guavas.	35% <i>ad val.</i>
	0804.5020 ---	Mangoes and Mango-steens.	35% <i>ad val.</i>
08.05		Citrus fruit, fresh or dried.	
	0805.1000 -	Oranges.	35% <i>ad val.</i>
	0805.2000 -	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.	35% <i>ad val.</i>
	0805.3000 -	Lemons (Citrus Limon, Citrus Limonum) and lines (Citrus aurantifolia).	35% <i>ad val.</i>
	0805.4000 -	Grapefruit.	35% <i>ad val.</i>
	0805.9000 -	Other.	35% <i>ad val.</i>
08.06		Grapes, fresh or dried.	
	0806.1000 -	Fresh.	35% <i>ad val.</i>
	-	Dried:	
	0806.2010 ---	Currants.	35% <i>ad val.</i>
	0806.2090 ---	Other.	35% <i>ad val.</i>
08.07		Melons (including watermelons) and papaws (papayas), fresh.	
	0807.1000 -	Melons (including water-melons).	35% <i>ad val.</i>
	0807.2000 -	Papaws (papayas).	35% <i>ad val.</i>
08.08		Apples, pears and quinces, fresh.	
	0808.1000 -	Apples.	35% <i>ad val.</i>
	-	Pears and quinces:	
	0808.2010 ---	Pears.	35% <i>ad val.</i>
	0808.2020 ---	Quinces.	35% <i>ad val.</i>
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
	0809.1000 -	Apricots.	70% <i>ad val.</i>
	0809.2000 -	Cherries.	70% <i>ad val.</i>
	0809.3000 -	Peaches, including nectarines.	70% <i>ad val.</i>
	0809.4000 -	Plums and sloes.	70% <i>ad val.</i>
08.10		Other fruit, fresh.	
	0810.1000 -	Strawberries.	70% <i>ad val.</i>
	0810.2000 -	Raspberries, Blackberries, mulberries and loganberries.	70% <i>ad val.</i>

1	2	3	4
	0810.3000 -	Black, white or red currants and gooseberries.	70% <i>ad val.</i>
	0810.4000 -	Cranberries, Bilberries and other fruits of the genus <i>Vaccinium</i> .	70% <i>ad val.</i>
	0810.9000 -	Other.	70% <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.	35% <i>ad val.</i>
	0811.2000 -	Raspberries, Balckberries, Mulberries, loganberries, black, white or red currants and gooseberries.	35% <i>ad val.</i>
	0811.9000 -	Other.	35% <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.	35% <i>ad val.</i>
	0812.2000 -	Strawberries.	35% <i>ad val.</i>
	0812.9000 -	Other.	35% <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.	35% <i>ad val.</i>
	0813.2000 -	Prunes.	35% <i>ad val.</i>
	0813.3000 -	Apples.	35% <i>ad val.</i>
	-	Other fruit:	
	0813.4010 ---	Tamarind.	70% <i>ad val.</i>
	0813.4090 ---	Other.	35% <i>ad val.</i>
	0813.5000 -	Mixtures of nuts or dried fruits of this Chapter.	35% <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.	35% <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.	35% <i>ad val.</i>
	0901.1200 --	Decaffeinated.	35% <i>ad val.</i>
	-	Coffee, roasted:	
	0901.2100 --	Not decaffeinated.	35% <i>ad val.</i>
	0901.2200 --	Decaffeinated.	35% <i>ad val.</i>

1	2	3	4
	0901.3000 -	Coffee husks and skin.	35% <i>ad val.</i>
	0901.4000 -	Coffee substitutes containing coffee.	35% <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.	50% <i>ad val.</i>
	0902.2000 -	Other green tea (not fermented).	50% <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.	50% <i>ad val.</i>
09.03	0903.0000	Mate.	35% <i>ad val.</i>
09.04		Pepper of the genus <i>Piper</i>, dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	
	-	Pepper:	
	0904.1100 --	Neither crushed nor ground.	35% <i>ad val.</i>
	0904.1200 --	Crushed or ground.	35% <i>ad val.</i>
	0904.2000 -	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground.	15% <i>ad val.</i>
09.05	0905.0000	Vanilla.	70% <i>ad val.</i>
09.06		Cinnamon and Cinnamon-tree flowers.	
	0906.1000 -	Neither crushed nor ground.	35% <i>ad val.</i>
	0906.2000 -	Crushed or ground.	35% <i>ad val.</i>
09.07	0907.0000	Cloves (whole fruit, cloves & stems).	35% <i>ad val.</i>
09.08		Nutmeg, mace and cardamoms.	
	0908.1000 -	Nutmeg.	35% <i>ad val.</i>
	0908.2000 -	Mace.	35% <i>ad val.</i>
	-	Cardamoms:	
	0908.3010 ---	Large cardamoms.	35% <i>ad val.</i>
	0908.3020 ---	Other.	35% <i>ad val.</i>
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
	0909.1000 -	Seeds of anise or badian.	35% <i>ad val.</i>
	0909.2000 -	Seeds of coriander.	35% <i>ad val.</i>
	0909.3000 -	Seeds of cumin.	35% <i>ad val.</i>
	0909.4000 -	Seeds of caraway.	35% <i>ad val.</i>
	0909.5000 -	Seeds of fennel; juniper berries.	35% <i>ad val.</i>

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09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		Ginger :	
	0910.1010 - - -	Ginger, fresh.	70% <i>ad val.</i>
	0910.1020 - - -	Ginger, dried.	70% <i>ad val.</i>
	0910.2000 -	Saffron.	35% <i>ad val.</i>
	0910.3000 -	Turmeric (curcuma).	35% <i>ad val.</i>
	0910.4000 -	Thyme; bay leaves.	35% <i>ad val.</i>
	0910.5000 -	Curry.	35% <i>ad val.</i>
		Other spices :	
	0910.9100 - -	Mixtures referred to in Note 1 (b) to this Chapter.	35% <i>ad val.</i>
	0910.9900 - -	Other.	35% <i>ad val.</i>
10.01		Wheat and meslin.	
	1001.1000 -	Durum wheat.	Free
	1001.9000 -	Other.	Free
10.02	1002.0000	Rye.	65% <i>ad val.</i>
10.03	1003.0000	Barley.	25% <i>ad val.</i>
10.04	1004.0000	Oats.	25% <i>ad val.</i>
10.05		Maize (corn).	
	1005.1000 -	Seed.	25% <i>ad val.</i>
	1005.9000 -	Other.	25% <i>ad val.</i>
10.06		Rice.	
	1006.1000 -	Rice in the husk (paddy or rough).	25% <i>ad val.</i>
	1006.2000 -	Husked (brown) rice.	25% <i>ad val.</i>
	1006.3000 -	Semi-milled or wholly milled rice, whether or not polished or glazed.	25% <i>ad val.</i>
	1006.4000 -	Broken rice.	25% <i>ad val.</i>
10.07	1007.0000	Grain sorghum.	25% <i>ad val.</i>
10.08		Buckwheat, millet and canary seed; other cereals.	
	1008.1000 -	Buckwheat.	25% <i>ad val.</i>
	1008.2000 -	Millet.	25% <i>ad val.</i>
	1008.3000 -	Canary seed.	25% <i>ad val.</i>
	1008.9000 -	Other cereals.	25% <i>ad val.</i>
11.01	1101.0000	Wheat or meslin flour.	25% <i>ad val.</i>

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11.02	Cereal flours other than of wheat or meslin.		
	1102.1000 -	Rye flour.	25% <i>ad val.</i>
	1102.2000 -	Maize (corn) flour.	25% <i>ad val.</i>
	1102.3000 -	Rice flour.	25% <i>ad val.</i>
	1102.9000 -	Other.	25% <i>ad val.</i>
11.03	Cereal groats, meal and pellets.		
	-	Groats and meal:	
	1103.1100 --	Of Wheat.	25% <i>ad val.</i>
	1103.1200 --	Of Oats.	25% <i>ad val.</i>
	1103.1300 --	Of maize (corn).	25% <i>ad val.</i>
	1103.1400 --	Of rice.	25% <i>ad val.</i>
	1103.1900 --	Of other cereals.	25% <i>ad val.</i>
	-	Pellets:	
	1103.2100 --	Of wheat.	25% <i>ad val.</i>
	1103.2900 --	Of other cereals.	25% <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.	25% <i>ad val.</i>
	1104.1200 --	Of oats.	25% <i>ad val.</i>
	1104.1900 --	Of other cereals.	25% <i>ad val.</i>
	-	Other worked grains (for example, hulled, pearled, sliced or kibbled):	
	1104.2100 --	Of barley.	25% <i>ad val.</i>
	1104.2200 --	Of oats.	25% <i>ad val.</i>
	1104.2300 --	Of maize (corn).	25% <i>ad val.</i>
	1104.2900 --	Of other cereals.	25% <i>ad val.</i>
	1104.3000 -	Germ of cereals, whole, rolled, flaked or ground.	25% <i>ad val.</i>
11.05	Flour, meal, flakes, granules and pellets of potatoes.		
	1105.1000 -	Flour and meal.	25% <i>ad val.</i>
	1105.2000 -	Flakes, granules and pellets.	25% <i>ad val.</i>
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading		

1	2	3	4
	No. 07.14; flour, meal and powder of the products of Chapter 8.		
	1106.1000 -	Flour and meal of the dried leguminous vegetables of heading No. 07.13	25% <i>ad val.</i>
	-	Flour and meal of sago, roots or tubers of heading No. 07.14:	
	1106.2010 ---	Flour and meal of sago, arrowroot, manioc or salep.	25% <i>ad val.</i>
	1106.2020 ---	Flour of sago.	25% <i>ad val.</i>
	1106.2090 ---	Other.	25% <i>ad val.</i>
	1106.3000 -	Flour, meal and powder of the products of Chapter 8.	25% <i>ad val.</i>
11.07	Malt, whether or not roasted.		
	1107.1000 -	Not roasted.	25% <i>ad val.</i>
	1107.2000 -	Roasted.	25% <i>ad val.</i>
11.08	Starches; inulin.		
	-	Starches:	
	1108.1100 --	Wheat starch.	25% <i>ad val.</i>
	1108.1200 --	Maize (corn) starch.	25% <i>ad val.</i>
	1108.1300 --	Potato starch.	25% <i>ad val.</i>
	1108.1400 --	Manioc (cassava) starch.	25% <i>ad val.</i>
	--	Other starches:	
	1108.1910 ---	Sago starch (sago flour).	25% <i>ad val.</i>
	1108.1990 ---	Other.	25% <i>ad val.</i>
	1108.2000 -	Inulin.	25% <i>ad val.</i>
11.09	1109.0000	Wheat gluten, whether or not dried.	25% <i>ad val.</i>
12.01	1201.0000	Soya beans, whether or not broken.	10% <i>ad val.</i>
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		
	1202.1000 -	In shell.	25% <i>ad val.</i>
	1202.2000 -	Shelled, whether or not broken.	25% <i>ad val.</i>
12.03	1203.0000	Copra.	65% <i>ad val.</i>
12.04	1204.0000	Linseed, whether or not broken.	25% <i>ad val.</i>
12.05	1205.0000	Rape or colza seeds, whether or not broken.	25% <i>ad val.</i>
12.06	1206.0000	Sunflower seeds, whether or not broken.	25% <i>ad val.</i>

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12.07	Other oil seeds and oleaginous fruits, whether or not broken.		
	1207.1000 -	Palm nuts and kernels.	25% <i>ad val.</i>
	1207.2000 -	Cotton seeds.	25% <i>ad val.</i>
	1207.3000 -	Castor oil seeds.	25% <i>ad val.</i>
	1207.4000 -	Sesamum seeds.	25% <i>ad val.</i>
	1207.5000 -	Mustard seeds.	25% <i>ad val.</i>
	1207.6000 -	Safflower seeds.	25% <i>ad val.</i>
	-	Other:	
	1207.9100 --	Poppy seeds.	25% <i>ad val.</i>
	1207.9200 --	Shea nuts (karite nuts).	25% <i>ad val.</i>
	1207.9900 --	Other.	25% <i>ad val.</i>
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
	1208.1000 -	Of soya beans.	25% <i>ad val.</i>
	-	Other:	
	1208.9010 ---	Of oleaginous fruits.	25% <i>ad val.</i>
	1208.9090 ---	Other.	25% <i>ad val.</i>
12.09	Seeds, fruit and spores, of a kind used for sowing.		
	-	Beet seed:	
	1209.1100 --	Sugar beet seed.	25% <i>ad val.</i>
	1209.1900 --	Other.	25% <i>ad val.</i>
	-	Seed of forage plants, other than beet seed:	
	1209.2100 --	Lucerne (alfalfa) seed.	25% <i>ad val.</i>
	1209.2200 --	Clover (<i>Trifolium</i> spp.) seed.	25% <i>ad val.</i>
	1209.2300 --	Fescue seed.	25% <i>ad val.</i>
	1209.2400 --	Kentucky blue grass (<i>Poa Pratensis</i> L.) seed.	25% <i>ad val.</i>
	1209.2500 --	Rye grass (<i>Lolium multi-florum</i> Lam, <i>Lolium perenne</i> L.) seed.	25% <i>ad val.</i>
	1209.2600 --	Timothy grass seed.	25% <i>ad val.</i>
	1209.2900 --	Other.	25% <i>ad val.</i>
	1209.3000 -	Seeds of herbaceous plants cultivated principally for their flowers.	25% <i>ad val.</i>
	-	Other:	
	1209.9100 --	Vegetable seeds.	25% <i>ad val.</i>

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	1209.9900 --	Other.	25% <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.	35% <i>ad val.</i>
	1210.2000 -	Hop cones, ground, powdered or in the form of pellets; lupulin.	35% <i>ad val.</i>
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried whether or not cut, crushed or powdered.	
	1211.1000 -	Liquorice roots.	65% <i>ad val.</i>
	1211.2000 -	Ginseng roots.	25% <i>ad val.</i>
	-	Other:	
	1211.9010 ---	Cannabis herbs and Coca leaves.	25% <i>ad val.</i>
	1211.9020 ---	Cinchona bark.	25% <i>ad val.</i>
	1211.9030 ---	Agar wood.	25% <i>ad val.</i>
	1211.9040 ---	Sandal wood.	25% <i>ad val.</i>
	---	Other:	
	1211.9091 ----	Of a kind used primarily in pharmacy, namely katki, jibanti, ghandhamatric, mitabish, kakuli, kurduralava, kankrashringi, sailaj, thaikal, kaladana and talishapatra.	25% <i>ad val.</i>
	1211.9099 ----	Other.	65% <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.	70% <i>ad val.</i>
	1212.2000 -	Seaweeds and other algae.	65% <i>ad val.</i>
	1212.3000 -	Apricot, peach or plum stones and kernels.	70% <i>ad val.</i>
	-	Other:	
	1212.9100 --	Sugar beet.	25% <i>ad val.</i>
	1212.9200 --	Sugar cane.	25% <i>ad val.</i>
	1212.9900 --	Other.	70% <i>ad val.</i>
12.13	1213.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	45% <i>ad val.</i>

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12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.		
	1214.1000 -	Lucerne (alfalfa) meal and pellets.	25% <i>ad val.</i>
	1214.9000 -	Other.	25% <i>ad val.</i>
13.01	Lac; natural gums, resins, gum resins and balsams.		
	1301.1000 -	Lac.	70% <i>ad val.</i>
	1301.2000 -	Gum Arabic.	70% <i>ad val.</i>
	-	Other:	
	1301.9010 ---	Cannabis resin and cannabis balsams.	70% <i>ad val.</i>
	1301.9090 ---	Other.	70% <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.	70% <i>ad val.</i>
	1302.1200 --	Of liquorice.	70% <i>ad val.</i>
	1302.1300 --	Of hops.	70% <i>ad val.</i>
	1302.1400 --	Of pyrethrum or of the roots of plants containing rotenone.	70% <i>ad val.</i>
	--	Other:	
	1302.1910 ---	Of a kind used in pharmacy.	25% <i>ad val.</i>
	1302.1920 ---	Concentrates of poppy straw extracts and linctures of cannabis.	70% <i>ad val.</i>
	1302.1990 ---	Other.	70% <i>ad val.</i>
	1302.2000 -	Pectic substances, pectinates and pectates.	70% <i>ad val.</i>
	-	Mucilages and thickeners, whether or not modified, derived from vegetable products:	
	1302.3100 -	Agar-agar.	70% <i>ad val.</i>
	1302.3200 -	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seeds.	70% <i>ad val.</i>
	1302.3900 --	Other.	70% <i>ad val.</i>
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).		
	1401.1000 --	Bamboos	65% <i>Ad val.</i>

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	1401.2000 -	Rattans	65% <i>ad val.</i>
	1401.9000	Other	65% <i>ad val.</i>
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting materials.		
	1402.1000 -	Kapok	65% <i>ad val.</i>
	-	Other:	
	1402.9100 --	Vegetable hair	65% <i>ad val.</i>
	1402.9900 --	Other	65% <i>ad val.</i>
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couchgrass and istle), whether or not in hanks or bundles.		
	1403.1000 -	Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>)	70% <i>ad val.</i>
	-	Other:	
	1403.9010 ---	Broom sticks	70% <i>ad val.</i>
	1403.9090 ---	Other	65% <i>ad val.</i>
14.04	Vegetable products not elsewhere specified or included.		
	-	Raw vegetable materials of a kind used primarily in dyeing or tanning:	
	1404.1010 ---	Hena	45% <i>ad val.</i>
	1404.1090 ---	Other	45% <i>ad val.</i>
	1404.2000 -	Cotton linters	45% <i>ad val.</i>
	-	Other:	
	1404.9010 ---	Tendu leaves (biri leaves)	70% <i>ad val.</i>
	1404.9020 ---	Betel leave	Rs. 110 per kg.
	1404.9090 ---	Other	65% <i>ad val.</i>
15.01	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.		
	1501.0010 ---	Lard; other pig fat	70% <i>ad val.</i>
	1501.0090 ---	Other	25% <i>ad val.</i>
15.02	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted.		
	1502.0010 ---	Edible tallow including "premier jus"	70% <i>ad val.</i>
	1502.0020 ---	Inedible tallow.	55% <i>ad val.</i>
	1502.0090 ---	Other	65% <i>ad val.</i>

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15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		
	1503.0010 ---	Lard stearin, lard oil	65% <i>ad val.</i>
	1503.0090 ---	Other	65% <i>ad val.</i>
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.		
	1504.1000 -	Fish-liver oils and their fractions	65% <i>ad val.</i>
	1504.2000 -	Fats and oils and their fractions, of fish, other than liver oils	65% <i>ad val.</i>
	1504.3000 -	Fats and oils and their fractions, of marine mammals	65% <i>ad val.</i>
15.05	Wool grease and fatty substances derived therefrom (including lanolin).		
	1505.1000 -	Wool grease, crude	65% <i>ad val.</i>
	1505.9000 -	Other	65% <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.	55% <i>ad val.</i>
	1506.0090 ---	Other	65% <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. 8950 per M. Ton.
	1507.9000 -	Other.	Rs. 9550 per M. Ton.
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		
	1508.1000 -	Crude Oil.	25% <i>ad val.</i>
	1508.9000 -	Other.	25% <i>ad val.</i>
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		
	1509.1000 -	Virgin	70% <i>ad val.</i>
	1509.9000 -	Other	70% <i>ad val.</i>
15.10	1510.0000	Other oils and fractions thereof, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09	
			70% <i>ad val.</i>
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		
	1511.1000 -	Crude oil	Rs. 8250 per M. Ton.

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	-	Other	
	1511.9100 --	Palm stearin	Rs. 10000 per M. Ton.
	1511.9900 -	Other.	Rs. 8550 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.	40% <i>ad val.</i>
	1512.1900 --	Other.	40% <i>ad val.</i>
	-	Cotton-seed oil and its fractions:	
	1512.2100 --	Crude oil, whether or not gossypol has been removed.	40% <i>ad val.</i>
	1512.2900 --	Other.	40% <i>ad val.</i>
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
		Coconut (copra) oil and its fractions:	
	1513.1100 --	Crude oil	70% <i>ad val.</i>
	1513.1900 --	Other	70% <i>ad val.</i>
	-	Palm kernel or babassu oil and fractions thereof:	
	1513.2100 --	Crude oil	70% <i>ad val.</i>
	1513.2900 --	Other	70% <i>ad val.</i>
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
	1514.1000 -	Crude oil.	30% <i>ad val.</i>
	1514.9000 -	Other.	30% <i>ad val.</i>
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
	-	Linseed oil and its fractions:	
	1515.1100 --	Crude oil	70% <i>ad val.</i>
	1515.1900 --	Other	70% <i>ad val.</i>
	-	Maize (corn) oil and its fractions:	
	1515.2100 --	Crude oil	70% <i>ad val.</i>
	1515.2900 --	Other	70% <i>ad val.</i>
	1515.3000 -	Castor oil and its fractions	35% <i>ad val.</i>

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	1515.4000 -	Tung oil and its fractions	65% <i>ad val.</i>
	1515.5000 -	Sesame oil and its fractions	35% <i>ad val.</i>
	1515.6000 -	Jjoba oil and its fractions	35% <i>ad val.</i>
	1515.9000 -	Other	35% <i>ad val.</i>
15.16		Animal or vegetable fats and oil 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.	70% <i>ad val.</i>
	1516.1090 ---	Other.	70% <i>ad val.</i>
	1516.2000 -	Vegetable fats and oils and their fractions.	70% <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.	70% <i>ad val.</i>
	1517.9000 -	Other.	70% <i>ad val.</i>
15.18	1518.0000	Animal or vegetable fats and oils and their fractions, boiled oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	70% <i>ad val.</i>
15.19		Industrial monocarboxylic fatty acids; acid oils from refining industrial fatty alcohols.	
	-	Industrial monocarboxylic fatty acids; acid oils from refining:	
	1519.1100 --	Stearic acid	70% <i>ad val.</i>
	1519.1200 --	Oleic acid	65% <i>ad val.</i>
	1519.1300 --	Tall oil fatty acids	65% <i>ad val.</i>
	1519.1900 --	Other	65% <i>ad val.</i>
	1519.2000 -	Industrial fatty alcohols	50% <i>ad val.</i>
15.20		Glycerol (glycerine) whether or not pure; glycerol waters and glycerol lyes.	
	1520.1000 -	Glycerol (glycerine), crude; glycerol waters and glycerol lyes.	65% <i>ad val.</i>
	1520.9000 -	Other, including synthetic glycerol	65% <i>ad val.</i>

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15.21		Vegetable waxes (other than triglyce rides), bees wax, other insect waxes and spermaceti whether or not refined or coloured.	
	1521.1000 -	Vegetable waxes	25% <i>ad val.</i>
	1521.9000 -	Other	25% <i>ad val.</i>
1522	1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	70% <i>ad val.</i>
16.01	1601.0000	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	35% <i>ad val.</i>
16.02		Other prepared or preserved meat, meat offal or blood.	
	1602.1000 -	Homogenised preparations.	70% <i>ad val.</i>
	1602.2000 -	Of liver of any animal.	70% <i>ad val.</i>
	-	Of poultry of heading No. 01.05:	
	1602.3100 --	Of turkeys.	70% <i>ad val.</i>
	1602.3900 --	Other.	70% <i>ad val.</i>
	-	Of swine:	
	1602.4100 --	hams and cuts thereof	70% <i>ad val.</i>
	1602.4200 --	Shoulders and cuts thereof.	70% <i>ad val.</i>
	1602.4900 --	Other, including mixtures.	70% <i>ad val.</i>
	1602.5000 -	Of bovine animals.	70% <i>ad val.</i>
	1602.9000 -	Other, including preparations of blood of any animal.	70% <i>ad val.</i>
16.03	1603.0000	Extract and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	35% <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.	35% <i>ad val.</i>
	1604.1200 --	Herrings.	35% <i>ad val.</i>
	1604.1300 --	Sardines, sardinella and brisling or sprats.	35% <i>ad val.</i>
	1604.1400 --	Tunas, skipjack and bonito (<i>Sarda spp.</i>)	35% <i>ad val.</i>
	1604.1500 -	Mackerel.	35% <i>ad val.</i>
	1604.1600 --	Anchovies.	35% <i>ad val.</i>
	1604.1900 --	Other.	70% <i>ad val.</i>
	1604.2000 -	Other prepared or preserved fish.	35% <i>ad val.</i>
	1604.3000 -	Caviar and caviar substitutes.	70% <i>ad val.</i>

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16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.		
	1605.1000 -	Crab.	35% <i>ad val.</i>
	1605.2000 -	Shrimps and prawns.	35% <i>ad val.</i>
	1605.3000 -	Lobster.	35% <i>ad val.</i>
	1605.4000 -	Other crustaceans.	35% <i>ad val.</i>
	1605.9000 -	Other.	35% <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.	35% <i>ad val.</i>
	1701.1200 --	Beet Sugar.	35% <i>ad val.</i>
	-	Other.	
	1701.9100 --	Containing added flavouring or colouring matter.	35% <i>ad val.</i>
	--	Other:	
	1701.9910 ---	Sucrose.	35% <i>ad val.</i>
	1701.9990 ---	Other.	35% <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.		
	1702.1000 -	Lactose and lactose syrup	70% <i>ad val.</i>
	1702.2000 -	Maple sugar and maple syrup.	70% <i>ad val.</i>
	1702.3000 -	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.	70% <i>ad val.</i>
	1702.4000 -	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose.	70% <i>ad val.</i>
	1702.5000 -	Chemically pure fructose	65% <i>ad val.</i>
	1702.6000 -	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.	70% <i>ad val.</i>
	-	Other, including invert sugar:	
	1702.9010 ---	Maltose	65% <i>ad val.</i>
	1702.9020 ---	Caramel.	70% <i>ad val.</i>
	1702.9090 ---	Other.	70% <i>ad val.</i>
17.03	Molasses resulting from the extraction of refining of sugar.		
	1703.1000 -	Cane molasses	25% <i>ad val.</i>

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	1703.9000 -	Other	25% <i>ad val.</i>
17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
	1704.1000 -	Chewing gum, whether or not sugarcoated.	35% <i>ad val.</i>
	1704.9000 -	Other.	35% <i>ad val.</i>
18.01	1801.0000	Cocoa beans whole or broken, raw or roasted.	15% <i>ad val.</i>
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste.	15% <i>ad val.</i>
18.03		Cocoa paste, whether or not defatted.	
	1803.1000 -	Not defatted.	25% <i>ad val.</i>
	1803.2000 -	Wholly or partly defatted.	25% <i>ad val.</i>
18.04	1804.0000	Cocoa butter, fat and oil.	35% <i>ad val.</i>
18.05	1805.000	Cocoa powder, not containing added sugar or other sweetening matter.	35% <i>ad val.</i>
18.06		Chocolate and other food preparations containing cocoa.	
	1806.1000 -	Cocoa powder, containing added sugar or other sweetening matter.	35% <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:	
	1806.2010 ---	Chocolate powders and couvertures.	35% <i>ad val.</i>
	1806.2090 ---	Other.	35% <i>ad val.</i>
	-	Other in blocks, slabs or bars:	
	1806.3100 --	Filled.	35% <i>ad val.</i>
	1806.3200 --	Not filled.	35% <i>ad val.</i>
	1806.9000 -	Other.	35% <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.	
	-	Preparations for infant use, put up for retail sale:	
	1901.1010 ---	Milk based food preparation for infant, & invalids, not containing flour, meal, starch or malt extract.	20% <i>ad val.</i>
	1901.1090 ---	Other	70% <i>ad val.</i>
	1901.2000 -	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	70% <i>ad val.</i>

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	-	Other:	
	1901.9010 ---	Malt extract.	35% <i>ad val.</i>
	1901.9020 ---	Milk preparations obtained by replacing one of constituents of milk by another substance.	20% <i>ad val.</i>
	1901.9030 ---	Milk based food preparation for infants and invalids, not containing flour, meal, starch or malt extract.	20% <i>ad val.</i>
	1901.9090 ---	Other	70% <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.	70% <i>ad val.</i>
	1902.1900 --	Other.	70% <i>ad val.</i>
	1902.2000 -	Stuffed pasta, whether or not cooked or otherwise prepared.	70% <i>ad val.</i>
	1902.3000 -	Other pasta.	70% <i>ad val.</i>
	1902.4000 -	Couscous.	70% <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.	
	1903.0010 ---	Of Sago	70% <i>ad val.</i>
	1903.0090 ---	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	1904.9000 -	Other.	70% <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.	35% <i>ad val.</i>
	1905.2000 -	Gingerbread and the like.	35% <i>ad val.</i>
	1905.3000 -	Sweet biscuits, waffles and wafers.	35% <i>ad val.</i>
	1905.4000 -	Rusks, toasted bread and similar toasted products.	70% <i>ad val.</i>
	1905.9000 -	Other.	70% <i>ad val.</i>
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	

1	2	3	4
	2001.1000 -	Cucumbers and gherkins.	70% <i>ad val.</i>
	2001.2000 -	Onions.	70% <i>ad val.</i>
	2001.9000 -	Other.	70% <i>ad val.</i>
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.1000 -	Tomatoes, whole or in pieces.	70% <i>ad val.</i>
	2002.9000 -	Other.	70% <i>ad val.</i>
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.1000 -	Mushrooms.	70% <i>ad val.</i>
	2003.2000 -	Truffles.	70% <i>ad val.</i>
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.	
	2004.1000 -	Potatoes.	35% <i>ad val.</i>
	2004.9000 -	Other vegetables and mixtures of vegetables.	35% <i>ad val.</i>
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	
	2005.1000 -	Homogenised vegetables.	70% <i>ad val.</i>
	2005.2000 -	Potatoes.	70% <i>ad val.</i>
	2005.3000 -	Sauerkraut.	70% <i>ad val.</i>
	2005.4000 -	Peas (<i>Pisum sativum</i>).	70% <i>ad val.</i>
	-	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	
	2005.5100 -	Beans, shelled.	70% <i>ad val.</i>
	2005.5900 -	Other.	70% <i>ad val.</i>
	2005.6000 -	Asparagus.	70% <i>ad val.</i>
	2005.7000 -	Olives.	70% <i>ad val.</i>
	2005.8000 -	Sweet corn (<i>Zea mays</i> var <i>scaccharata</i>).	70% <i>ad val.</i>
	2005.9000 -	Other vegetables and mixtures of vegetables.	70% <i>ad val.</i>
20.06	2006.0000	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised.)	70% <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.	35% <i>ad val.</i>

1	2	3	4
	-	Other:	
	2007.9100 --	Citrus fruits.	35% <i>ad val.</i>
	2007.9900 --	Other.	35% <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.	40% <i>ad val.</i>
	2008.1900 --	Other, including mixtures.	40% <i>ad val.</i>
	2008.2000 -	Pineapples.	40% <i>ad val.</i>
	2008.3000 -	Citrus fruits.	40% <i>ad val.</i>
	2008.4000 -	Pears.	40% <i>ad val.</i>
	2008.5000 -	Apricots.	40% <i>ad val.</i>
	2008.6000 -	Cherries.	40% <i>ad val.</i>
	2008.7000 -	Peaches.	40% <i>ad val.</i>
	2008.8000 -	Strawberries.	40% <i>ad val.</i>
	-	Other, including mixtures other than those of subheading No. 2008.19:	
	2008.9100 --	Palm hearts.	40% <i>ad val.</i>
	2008.9200 --	Mixtures.	40% <i>ad val.</i>
	2008.9900 --	Other.	40% <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.	
	-	Organe juice:	
	2009.1100 -	Frozen.	40% <i>ad val.</i>
	2009.1900 --	Other.	40% <i>ad val.</i>
	2009.2000 -	Grapefruit juice.	40% <i>ad val.</i>
	2009.3000 -	Juice of any other single citrus fruit.	40% <i>ad val.</i>
	2009.4000 -	Pineapple juice.	40% <i>ad val.</i>
	2009.5000 -	Tomato juice.	40% <i>ad val.</i>
	2009.6000 -	Grape juice (including grape must).	40% <i>ad val.</i>
	2009.7000 -	Apple juice.	40% <i>ad val.</i>
	2009.8000 -	Juice of any other single fruit or vegetable.	40% <i>ad val.</i>
	2009.9000 -	Mixtures of juices.	40% <i>ad val.</i>

1	2	3	4
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.	70% ad val.	
-	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 a mixture of tea; milk powder and sugar.	70% ad val.	
2101.2090 ---	Other.	70% ad val.	
2101.3000 -	Roasted chicory and other roasted of coffee substitutes, and extracts, essences and concentrates thereof.	70% ad val.	
21.02	Yeasts (active or inactive); other single cell microorganisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.		
2102.1000 -	Active yeasts.	70% ad val.	
2102.2000 -	Inactive yeasts; other single-cell microorganisms, dead.	70 % ad val.	
2102.3000 -	Prepared baking powders.	70 % ad val.	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.		
2103.1000 -	Soya sauce.	35% ad val.	
2103.2000 -	Tomato ketchup and other tomatoes sauces.	35% ad val.	
2103.3000 -	Mustard flour and meal and prepared mustard.	35% ad val.	
2103.9000 -	Other.	35% ad val.	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.		
2104.1000 -	Soups and broths and preparations therefor.	70% ad val.	
2104.2000 -	Homogenised composite food preparations.	70% ad val.	
21.05	2105.0000	Ice cream and other edible ice, whether or not containing cocoa.	35% ad val.
21.06	Food preparations not elsewhere specified or included.		
	2106.1000 -	Protein concentrates and textured protein substances.	70% ad val.
	-	Others:	

1	2	3	4
	2106.9010 -	Flouring powders and concentrated extracts for preparation of food and beverages.	70% <i>ad val.</i>
	2106.9020 -	Emulsifying agents for food and dairy products.	65% <i>ad val.</i>
	2106.9090 -	Other.	70% <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.	35% <i>ad val.</i>
	2201.9000 -	Other.	35% <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.	35% <i>ad val.</i>
	2202.9000 -	Other.	35% <i>ad val.</i>
22.03	2203.0000	Beer made from malt.	Rs. 8 per litre plus 105% <i>ad val.</i>
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09.	
	2204.1000 -	Sparkling wine.	Rs. 35 per litre plus 65% <i>ad val.</i>
	-	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
	2204.2100 -	In containers holding 2 litres or less.	Rs. 25 per litre plus 65% <i>ad val.</i>
	2204.2900 -	Other.	Rs. 25 per litre plus 65% <i>ad val.</i>
	2204.3000 -	Other grape must.	250% <i>ad val.</i>
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
	2205.1000 -	In containers holding 2 litres or less.	The duties applicable to heading No. 22.04.
	2205.9000 -	Other.	The duties applicable to heading No. 22.04.

1	2	3	4
22.06	Other fermented beverages (for example, cider, perry, mead), mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included;		
	2206.0010 ---	Cider.	250 % <i>ad val.</i>
	2206.0090 ---	Other.	The duties applicable to heading Nos. 22.03 and 22.04.
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
	2207.1000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	Rs. 150 per litre plus 65% <i>ad val.</i>
	2207.2000 -	Ethyl alcohol and other spirits, denatured, of any strength.	80% <i>ad val.</i>
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.		
	2208.1000 -	Compound alcoholic preparations of a kind used for the manufacture of beverages.	Rs. 150 per litre plus 65% <i>ad val.</i>
	2208.2000 -	Spirits obtained by distilling grape wine or grape marc.	Rs. 150 per litre plus 65% <i>ad val.</i>
	2208.3000 -	Whiskies.	Rs. 150 per litre plus 65% <i>ad val.</i>
	2208.4000 -	Rum and tafia.	Rs. 150 per litre plus 65% <i>ad val.</i>
	2208.5000 -	Gin and Geneva.	Rs. 150 per litre plus 65% <i>ad val.</i>
	2208.9000 -	Other.	Rs. 150 per litre plus 65% <i>ad val.</i>
22.09	2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	35% <i>ad val.</i>
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
	2301.1000 -	Flours, meals and pellets, of meat or meat offal; greaves.	45% <i>ad val.</i>

1	2	3	4
	2301.2000 -	Flours, meals and pellets, of fish or of crustaceans molluscs or other aquatic invertebrates.	45% <i>ad val.</i>
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
	2302.1000 -	Of maize (corn).	15% <i>ad val.</i>
	2302.2000 -	Of rice.	15% <i>ad val.</i>
	2302.3000 -	Of wheat.	15% <i>ad val.</i>
	2302.4000 -	Of other cereals.	15% <i>ad val.</i>
	2302.5000 -	Of leguminous plants.	15% <i>ad val.</i>
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
	2303.1000 -	Residues of starch manufacture and similar residues.	15% <i>ad val.</i>
	2303.2000 -	Beet-pulp, bagasse and other waste of sugar manufacture.	15% <i>ad val.</i>
	2303.3000 -	Brewing or distilling dregs and waste.	15% <i>ad val.</i>
23.04	2304.0000 -	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	25% <i>ad val.</i>
23.05	2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	25% <i>ad val.</i>
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	
	2306.1000 -	Of cotton seeds.	25% <i>ad val.</i>
	2306.2000 -	Of linseed.	25% <i>ad val.</i>
	2306.3000 -	Of sunflower seeds.	25% <i>ad val.</i>
	2306.4000 -	Of rape or colza seeds.	25% <i>ad val.</i>
	2306.5000 -	Of coconut or copra.	25% <i>ad val.</i>
	2306.6000 -	Of palm nuts or kernels.	25% <i>ad val.</i>
	2306.9000 -	Other.	25% <i>ad val.</i>
23.07	2307.0000	Wine lees; argol.	25% <i>ad val.</i>
23.08		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	
	2308.1000 -	Acorns and horse-chestnuts.	25% <i>ad val.</i>

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	2308.9000 -	Other.	25% <i>ad val.</i>
23.09		Preparations of a kind used in animal feeding.	
	2309.1000 -	Dog or cat food, put up for retail sale.	45% <i>ad val.</i>
	2309.9000 -	Other.	45% <i>ad val.</i>
24.01		Unmanufactured tobacco; tobacco refuse.	
	2401.1000 -	Tobacco, not stemmed/stripped.	70% <i>ad val.</i>
	2401.2000 -	Tobacco, partly or wholly stemmed/stripped.	70% <i>ad val.</i>
	2401.3000 -	Tobacco, refuse.	70% <i>ad val.</i>
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.1000 -	Cigars, cheroots and cigarillos, containing tobacco.	35% <i>ad val.</i>
	2402.2000 -	Cigarettes containing tobacco.	70% <i>ad val.</i>
	2402.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	-	Other.	
	2403.9100 -	"Homogenised" or "reconstituted" tobacco.	70% <i>ad val.</i>
	-	Other:	
	2403.9910 -	Tobacco extracts and essences.	70% <i>ad val.</i>
	2403.9990 -	Other.	70% <i>ad val.</i>
25.01	2501.0000	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water.	65% <i>ad val.</i>
25.02	2502.0000 -	Unroasted iron pyrites.	25% <i>ad val.</i>
25.03		Sulphur of all kinds, other than sublime sulphur, precipitated sulphur and colloidal sulphur.	
	2503.1000 -	Crude or unrefined sulphur	15% <i>ad val.</i>
	2503.9000 -	Other	15% <i>ad val.</i>
25.04		Natural graphite.	
	2504.1000 -	In powder or in flakes	65% <i>ad val.</i>
	2504.9000 -	Other.	65% <i>ad val.</i>

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25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
	2505.1000 -	Silica sands and quartz sands	45% <i>ad val.</i>
	2505.9000 -	Other	45% <i>ad val.</i>
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	2506.1000 -	Quartz.	15% <i>ad val.</i>
	--	Quartzite:	
	2506.2100 --	Crude or roughly trimmed.	15% <i>ad val.</i>
	2506.2900 --	Other.	15% <i>ad val.</i>
25.07	2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	35% <i>ad val.</i>
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
	2508.1000 -	Bentonite.	65% <i>ad val.</i>
	2508.2000 -	Decolourising earths and fuller's earths.	65% <i>ad val.</i>
	2508.3000 -	Fire-clay.	65% <i>ad val.</i>
	2508.4000 -	Other clays.	65% <i>ad val.</i>
	2508.5000 -	Andalusite, kyanite and sillimanite.	65% <i>ad val.</i>
	2508.6000 -	Mullite.	65% <i>ad val.</i>
	2508.7000 -	Chamotte or dinas earths.	65% <i>ad val.</i>
25.09	2509.0000	Chalk.	65% <i>ad val.</i>
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510.1000 -	Unground.	15% <i>ad val.</i>
	2510.2000 -	Ground.	15% <i>ad val.</i>
25.11		Natural barium sulphate (barytes) natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.	
	2511.1000 -	Natural barium sulphate (barytes).	65% <i>ad val.</i>
	2511.2000 -	Natural barium carbonate (witherite).	65% <i>ad val.</i>
25.12	2512.0000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	65% <i>ad val.</i>
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
		Pumice stone:	
	2513.1100 --	Crude or in irregular pieces, including crushed pumice ("himskies").	35% <i>ad val.</i>

1	2	3	4
	2513.1900 --	Other.	35% <i>ad val.</i>
	-	Emery, natural corundum, natural garnet and other natural abrasives;	
	2513.2100 --	Crude or in irregular pieces.	35% <i>ad val.</i>
	2513.2900 --	Other.	35% <i>ad val.</i>
25.14	2514.0000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	35% <i>ad val.</i>
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	-	Marble and travertine:	
	2515.1100 --	Crude or roughly trimmed.	65% <i>ad val.</i>
	2515.1200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	65% <i>ad val.</i>
	2515.2000 -	Ecaussine and other calcareous monumental or building stone, alabaster.	65% <i>ad val.</i>
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	-	Granite:	
	2516.1100 --	Crude or roughly trimmed.	65% <i>ad val.</i>
	2516.1200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	65% <i>ad val.</i>
	-	Sandstone:	
	2516.2100 --	Crude or roughly trimmed.	65% <i>ad val.</i>
	2516.2200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	65% <i>ad val.</i>
	2516.9000 -	Other monumental or building stone.	65% <i>ad val.</i>
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.	
	2517.1000 -	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	65% <i>ad val.</i>

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	2517.2000 -	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading No. 2517.10	65% <i>ad val.</i>
	2517.3000 -	Tarred macadam	65% <i>ad val.</i>
		Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :	
	2517.4100 --	Of marble	65% <i>ad val.</i>
	2517.4900 --	Other	65% <i>ad val.</i>
25.18		Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).	
	2518.1000 -	Dolomite not calcined	65% <i>ad val.</i>
	2518.2000 -	Calcined dolomite	65% <i>ad val.</i>
	2518.3000 -	Agglomerated dolomite (including tarred dolomite)	65% <i>ad val.</i>
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide whether or not pure.	
	2519.1000 -	Natural magnesium carbonate (magnesite)	65% <i>ad val.</i>
	2519.9000 -	Other	65% <i>ad val.</i>
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
	2520.1000 -	Gypsum; anhydrite	65% <i>ad val.</i>
	2520.2000 -	Plaster	65% <i>ad val.</i>
25.21	2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	15% <i>ad val.</i>
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.	
	2522.1000 -	Quicklime	25% <i>ad val.</i>
	2522.2000 -	Slaked lime	25% <i>ad val.</i>
	2522.3000	Hydraulic lime	25% <i>ad val.</i>
25.23		Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
	2523.1000 -	Cement clinkers	55% <i>ad val.</i>
		Portland cement :	
	2523.2100 --	White cement, whether or not artificially coloured	55% <i>ad val.</i>

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	2523.2900 --	Other	55% <i>ad val.</i>
	2523.3000 --	Aluminous cement	55% <i>ad val.</i>
	2523.9000 -	Other hydraulic cements	55% <i>ad val.</i>
25.24	2524.0000	Asbestos.	65% <i>ad val.</i>
25.25		Mica, including splittings; mica waste.	
	2525.1000 -	Crude mica and mica rifted into sheets or splittings	65% <i>ad val.</i>
	2525.2000 -	Mica powder	65% <i>ad val.</i>
	2525.3000 -	Mica waste	65% <i>ad val.</i>
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
	2526.1000 -	Not crushed, not powdered	15% <i>ad val.</i>
	2526.2000 -	Crushed or powdered	25% <i>ad val.</i>
25.27	2527.0000	Natural cryolite; natural chiolite.	25% <i>ad val.</i>
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.	
	2528.1000 -	Natural sodium borates and concentrates thereof (whether or not calcined)	15% <i>ad val.</i>
	2528.9000 -	Other	15% <i>ad val.</i>
25.29		Felspar; leucite; nepheline and nepheline syenite; fluorspar	
	2529.1000 -	Felspar	65% <i>ad val.</i>
	-	Fluorspar :	
	2529.2100 --	Containing by weight 97% or less of calcium fluoride	65% <i>ad val.</i>
	2529.2200 --	Containing by weight more than 97% of calcium fluoride	65% <i>ad val.</i>
	2529.3000 -	Leucite; nepheline and nepheline syenite	65% <i>ad val.</i>
25.30		Mineral substances not elsewhere specified or included.	
	2530.1000 -	Vermiculite, perlite and chlorites unexpanded	25% <i>ad val.</i>
	2530.2000 -	Kieserite, epsomite (natural magnesium sulphates)	25% <i>ad val.</i>
	2530.3000 -	Earth colours	45% <i>ad val.</i>
	2530.4000 -	Natural micaceous iron oxides	45% <i>ad val.</i>
	-	Other :	
	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	25% <i>ad val.</i>

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	2530.9020 ---	Manganese dioxide	35% <i>ad val.</i>
	2530.9030 ---	Ores of rare earth metals	15% <i>ad val.</i>
	2530.9040 ---	Broken pottery	25% <i>ad val.</i>
	2530.9090 ---	Other	65% <i>ad val.</i>
26.01		Iron ores and concentrates, including roasted iron pyrites.	
	-	Iron ores and concentrates, other than roasted iron pyrites:	
	2601.1100 --	Non-agglomerated	15% <i>ad val.</i>
	2601.1200 --	Agglomerated	15% <i>ad val.</i>
	2601.2000 -	Roasted iron pyrites	15% <i>ad val.</i>
26.02	2602.0000	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dryweight.	15% <i>ad val.</i>
26.03	2603.0000	Copper ores and concentrates.	15% <i>ad val.</i>
26.04	2604.0000	Nickel ores and concentrates.	15% <i>ad val.</i>
26.05	2605.0000	Cobalt ores and concentrates.	15% <i>ad val.</i>
26.06	2606.0000	Aluminium ores and concentrates.	15% <i>ad val.</i>
26.07	2607.0000	Lead ores and concentrates.	15% <i>ad val.</i>
26.08	2608.0000	Zinc ores and concentrates.	15% <i>ad val.</i>
26.09	2609.0000	Tin ores and concentrates.	15% <i>ad val.</i>
26.10	2610.0000	Chromium ores and concentrates.	15% <i>ad val.</i>
26.11	2611.0000	Tungsten ores and concentrates.	15% <i>ad val.</i>
26.12		Uranium or thorium ores and concentrates.	
	2612.1000 -	Uranium ores and concentrates.	15% <i>ad val.</i>
	2612.2000 -	Thorium ores and concentrates.	15% <i>ad val.</i>
26.13		Molybdenum ores and concentrates.	
	2613.1000 -	Roasted.	15% <i>ad val.</i>
	2613.9000 -	Other.	15% <i>ad val.</i>
26.14	2614.0000	Titanium ores and concentrates.	15% <i>ad val.</i>
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.1000 -	Zirconium ores and concentrates.	15% <i>ad val.</i>
	2615.9000 -	Other.	15% <i>ad val.</i>
26.16		Precious metal ores and concentrates.	
	2616.1000 -	Silver ores and concentrates.	15% <i>ad val.</i>

1	2	3	4
	2616.9000 -	Other.	15% <i>ad val.</i>
26.17		Other ores and concentrates.	
	2617.1000 -	Antimony ores and concentrates.	15% <i>ad val.</i>
	2617.9000 -	Other.	15% <i>ad val.</i>
26.18	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	25% <i>ad val.</i>
26.19	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	45% <i>ad val.</i>
26.20		Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.	
	-	Containing mainly zinc:	
	2620.1100 --	Hard zinc spelter.	45% <i>ad val.</i>
	2620.1900 --	Other.	45% <i>ad val.</i>
	2620.2000 -	Containing mainly lead.	45% <i>ad val.</i>
	2620.3000 -	Containing mainly copper.	45% <i>ad val.</i>
	2620.4000 -	Containing mainly aluminium.	45% <i>ad val.</i>
	2620.5000 -	Containing mainly vanadium.	45% <i>ad val.</i>
	2620.9000 -	Other.	45% <i>ad val.</i>
26.21	2621.0000	Other slag and ash, including seaweed ash (kelp).	45% <i>ad val.</i>
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
		Coal, whether or not pulverised, but not agglomerated:	
	2701.1100 --	Anthracite.	25% <i>ad val.</i>
	2701.1200 --	Bituminous coal.	25% <i>ad val.</i>
	2701.1900 --	Other coal.	25% <i>ad val.</i>
	2701.2000 -	Briquettes, ovoids and similar solid fuels manufactured from coal.	25% <i>ad val.</i>
27.02		Lignite, whether or not agglomerated, excluding jet.	
	2702.1000 -	Lignite, whether or not pulverised, but not agglomerated.	45% <i>ad val.</i>
	2702.2000 -	Agglomerated lignite.	45% <i>ad val.</i>
27.03	2703.0000	Peat (including peat litter), whether or not agglomerated.	45% <i>ad val.</i>
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
	---	Coke and semi coke:	
	2704.0010 ----	Coke.	45% <i>ad val.</i>

1	2	3	4
	2704.0020 ----	Semi Coke.	45% <i>ad val.</i>
	2704.0030 ----	Retort carbon.	45% <i>ad val.</i>
27.05	2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	45% <i>ad val.</i>
27.06	2706.0000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	45% <i>ad val.</i>
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
	2707.1000 -	Benzole.	70% <i>ad val.</i>
	2707.2000 -	Toluole.	70% <i>ad val.</i>
	2707.3000 -	Xylole.	70% <i>ad val.</i>
	2707.4000 -	Naphthalene.	70% <i>ad val.</i>
	2707.5000 -	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method.	70% <i>ad val.</i>
	2707.6000 -	Phenols.	70% <i>ad val.</i>
	-	Other:	
	2707.9100 --	Creosote oils.	70% <i>ad val.</i>
	2707.9900 --	Other.	70% <i>ad val.</i>
2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
	2708.1000 -	Pitch.	45% <i>ad val.</i>
	2708.2000 -	Pitch coke.	45% <i>ad val.</i>
27.09	2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude.	25% <i>ad val.</i>
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
	---	Motor spirit including aviation spirit:	
	2710.0010 ----	Motor spirit.	Rs. 1.13 per litre + 20% <i>ad val.</i>
	2710.0020 ----	Aviation spirit.	Rs. 1.08 per litre + 20% <i>ad val.</i>

1	2	3	4
2710.0030 ---	Spirit type jet fuel.		Re. 0.06 per litre + 20% <i>ad val.</i>
---	Other light oils and preparations:		
2710.0031 ----	White spirit.		Re. 0.05 per litre + 20% <i>ad val.</i>
2710.0039 ----	Other.		70% <i>ad val.</i>
---	Kerosene, including kerosene type jet fuel:		
2710.0041 ----	Kerosene.		Re. 0.25 per litre + 20% <i>ad val.</i>
2710.0042 ----	J.P.1.		Re. 0.06 per litre + 20% <i>ad val.</i>
2710.0043 ----	J.P.4		Re. 0.06 per litre + 20% <i>ad val.</i>
2710.0049 ----	Other.		Re. 0.06 per litre + 20% <i>ad val.</i>
---	Other medium oils and preparations:		
2710.0051 ----	Light diesel oil		Re. 0.24 per litre plus 20% <i>ad val.</i>
2710.0059 ----	Other.		70% <i>ad val.</i>
---	Gas oils:		
2710.0061 ----	High speed diesel oil.		Re. 0.45 per litre plus 20% <i>ad val.</i>
2710.0069 ----	Other gas oils.		70% <i>ad val.</i>
---	Fuel oils:		
2710.0071 ----	Furnance-oil.		Rs. 185.20 per M. Ton. plus 20% <i>ad val.</i>
2710.0079 ----	Other.		70% <i>ad val.</i>
---	Lubricating oil i.e. oil such as is not ordinarily used for any other purpose than lubrication, which has its flashing point at or above 200° F's by Abel's Close Test:		Rs. 1.03 per litre plus 35% <i>ad val.</i>
2710.0081 ----	In packs not exceeding 10 litres		Rs. 1.03 per litre plus 35% <i>ad val.</i>

1	2	3	4
	2710.0082 ----	In packs exceeding 10 litres.	Re. 0.81 per litre plus 35% <i>ad val.</i>
	---	Other:	
	2710.0091 ----	Mineral oil which has its flashing point at or above 200°F's and is ordinarily used for the batching of jute or other fibre.	65% <i>ad val.</i>
	2710.0092 ---	Greases.	35% <i>ad val.</i>
	2710.0093 ----	Brake fluid.	35% <i>ad val.</i>
	2710.0094 ----	Liquid paraffin.	70% <i>ad val.</i>
	2710.0095 ----	White oil.	70% <i>ad val.</i>
	2710.0099 ----	Other.	70% <i>ad val.</i>
27.11	Petroleum gases and other gaseous hydrocarbons.		
	-	Liquefied:	
	2711.1100 --	Natural gas.	65% <i>ad val.</i>
	2711.1200 --	Propane.	65% <i>ad val.</i>
	2711.1300 --	Butanes.	65% <i>ad val.</i>
	2711.1400 --	Ethylene, propylene, butylene and butadiene.	65% <i>ad val.</i>
	2711.1900 --	Other.	65% <i>ad val.</i>
	-	In gaseous state:	
	2711.2100 --	Natural gas.	65% <i>ad val.</i>
	2711.2900 --	Other.	65% <i>ad val.</i>
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.		
	2712.1000 -	Petroleum jelly.	45% <i>ad val.</i>
	2712.2000 -	Paraffin wax containing by weight less than 0.75% of oil.	45% <i>ad val.</i>
	2712.9000 -	Other.	45% <i>ad val.</i>
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		
	-	Petroleum coke:	
	2713.1100 --	Not calcined.	25% <i>ad val.</i>
	2713.1200 --	Calcined.	25% <i>ad val.</i>
	2713.2000 -	Petroleum bitumen.	25% <i>ad val.</i>
	2713.9000 -	Other residues of petroleum oils or of oils obtained from bituminous minerals.	25% <i>ad val.</i>

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27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		
	2714.1000 -	Bituminous or oil shale.	65% <i>ad val.</i>
	-	Other:	
	2714.9010 ---	Asphalt.	65% <i>ad val.</i>
	2714.9090 ---	Other.	65% <i>ad val.</i>
27.15	2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	65% <i>ad val.</i>
27.16	2716.0000	Electrical energy.	25% <i>ad val.</i>
I. CHEMICAL ELEMENTS			
28.01	Fluorine, chlorine, bromine and iodine.		
	2801.1000 -	Chlorine.	25% <i>ad val.</i>
	2801.2000 -	Iodine.	25% <i>ad val.</i>
	2801.3000 -	Fluorine, bromine.	25% <i>ad val.</i>
28.02	2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur.	25% <i>ad val.</i>
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		
	2803.1000 -	Carbon black (rubber grade).	65% <i>ad val.</i>
	2803.9000 -	Other.	45% <i>ad val.</i>
28.04	Hydrogen, rare gases and other-non-metals.		
	2804.1000 -	Hydrogen.	25% <i>ad val.</i>
	-	Rare gases:	
	2804.2100 --	Argon.	45% <i>ad val.</i>
	2804.2900 --	Other.	45% <i>ad val.</i>
	2804.3000 -	Nitrogen.	45% <i>ad val.</i>
	2804.4000 -	Oxygen.	25% <i>ad val.</i>
	2804.5000 -	Boron; tellurium.	25% <i>ad val.</i>
	-	Silicon:	
	2804.6100 --	Containing by weight not less than 99.99% of silicon.	25% <i>ad val.</i>
	2804.6900 --	Other.	25% <i>ad val.</i>
	2804.7000 -	Phosphorus.	45% <i>ad val.</i>
	2804.8000 -	Arsenic.	25% <i>ad val.</i>
	2804.9000 -	Selenium.	45% <i>ad val.</i>

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28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not inter-mixed or inter-alloyed: mercury.	
		Alkali metals:	
	2805.1100 --	Sodium.	25% <i>ad val.</i>
	2805.1900 --	Other.	25% <i>ad val.</i>
		Alkaline-earth metals:	
	2805.2100 --	Calcium.	25% <i>ad val.</i>
	2805.2200 --	Strontium and barium.	25% <i>ad val.</i>
	2805.3000 -	Rare-earth metals, scandium and yttrium, whether or not inter-mixed or interalloyed.	25% <i>ad val.</i>
	2805.4000 -	Mercury.	45% <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).	65% <i>ad val.</i>
	2806.2000 -	Chlorosulphuric acid.	25% <i>ad val.</i>
28.07	2807.0000	Sulphuric acid; oleum.	65% <i>ad val.</i>
28.08		Nitric acid; sulphonitric acids.	
	2808.0010 ---	Nitric acid	45% <i>ad val.</i>
	2808.0020 ---	Sulphonitric acids	25% <i>ad val.</i>
28.09		Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.	
	2809.1000 -	Diphosphorus penta-oxide	25% <i>ad val.</i>
	2809.2000 -	Phosphoric acid and polyphosphoric acids	45% <i>ad val.</i>
28.10	2810.0000	Oxides of boron; boric acids.	45% <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)	45% <i>ad val.</i>
	2811.1900 --	Other	45% <i>ad val.</i>
		Other inorganic oxygen compounds of non-metals:	
	2811.2100 --	Carbon dioxide	45% <i>ad val.</i>
	2811.2200 --	Silicon dioxide	45% <i>ad val.</i>

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	2811.2300 --	Sulphur dioxide	45% <i>ad val.</i>
	2811.2900 --	Other	45% <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	25% <i>ad val.</i>
	2812.9000 -	Other	25% <i>ad val.</i>
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.		
	2813.1000 -	Carbon disulphide	45% <i>ad val.</i>
	2813.9000 -	Other	45% <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	45% <i>ad val.</i>
	2814.2000 -	Ammonia in aqueous solution	25% <i>ad val.</i>
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium		
	Sodium hydroxide (caustic soda) :		
	2815.1100 --	Solid	Rs. 7200 per M. Ton <i>plus</i> 25% <i>ad val.</i>
	2815.1200 --	In aqueous solution (soda lye or liquid soda)	Rs. 7200 per M. Ton <i>plus</i> 25% <i>ad val.</i>
	2815.2000 --	Potassium hydroxide (caustic potash)	45% <i>ad val.</i>
	2815.3000 -	Peroxides of sodium or potassium	25% <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	25% <i>ad val.</i>
	2816.2000 -	Oxide, hydroxide and peroxide of strontium	25% <i>ad val.</i>
	2816.3000 -	Oxide, hydroxide and peroxide of barium	25% <i>ad val.</i>
28.17	Zinc oxide; zinc peroxide.		
	2817.1000 -	Zinc oxide	65% <i>ad val.</i>
	2817.9000 -	Other	45% <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	45% <i>ad val.</i>

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	2818.2000 -	Aluminium oxide, other than artificial corundum	45% <i>ad val.</i>
	2818.3000 -	Aluminium hydroxide	45% <i>ad val.</i>
28.19		chromium oxide and hydroxides.	
	2819.1000 -	chromium trioxide	45% <i>ad val.</i>
	2819.9000 -	Other	45% <i>ad val.</i>
28.20		Manganese oxides.	
	2820.1000 -	Manganese dioxide	35% <i>ad val.</i>
	2820.9000 -	Other	35% <i>ad val.</i>
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 .	
	2821.1000 -	Iron oxides and hydroxides	45% <i>ad val.</i>
	2821.2000 -	Earth colours	45% <i>ad val.</i>
28.22	2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides	45% <i>ad val.</i>
28.23	2823.0000	Titanium oxides.	45% <i>ad val.</i>
28.24		Lead oxides; red lead and orange lead.	
	2824.1000 -	Lead monoxide (litharge, massicot)	45% <i>ad val.</i>
	2824.2000 -	Red lead and orange lead	45% <i>ad val.</i>
	2824.9000 -	Other	45% <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	45% <i>ad val.</i>
	2825.2000 -	Lithium oxide and hydroxide	45% <i>ad val.</i>
	2825.3000 -	Vanadium oxides and hydroxides	45% <i>ad val.</i>
	2825.4000 -	Nickel oxides and hydroxides	25% <i>ad val.</i>
	2825.5000 -	Copper oxides and hydroxides	25% <i>ad val.</i>
	2825.6000 -	Germanium oxides and zirconium dioxides	25% <i>ad val.</i>
	2825.7000 -	Molybdenum oxides and hydroxides	25% <i>ad val.</i>
	2825.8000 -	Antimony oxides	45% <i>ad val.</i>
	2825.9000 -	Other	45% <i>ad val.</i>
		V.—SALTS AND PEROXSALTS, OF INORGANIC ACIDS AND MATERIALS	
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
		Fluorides :	
	2826.1100 -	Of ammonium or of sodium	25% <i>ad val.</i>

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	2826.1200 --	Of aluminium	25% <i>ad val.</i>
	2826.1900 --	Other	25% <i>ad val.</i>
	2826.2000 -	Fluorosilicates of sodium or of potassium	45% <i>ad val.</i>
	2826.3000 -	Sodium hexafluoroaluminate (synthetic cryolite)	25% <i>ad val.</i>
	2826.9000 -	Other	45% <i>ad val.</i>
28.27		Chlorides, chloride oxides and chloride Hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
	2827.1000 -	Ammonium chloride	65% <i>ad val.</i>
	2827.2000 -	Calcium chloride	45% <i>ad val.</i>
	-	Other chlorides :	
	2827.3100 --	Of magnesium	45% <i>ad val.</i>
	2827.3200 --	Of aluminium	25% <i>ad val.</i>
	2827.3300 --	Of iron	45% <i>ad val.</i>
	2827.3400 --	Of cobalt	25% <i>ad val.</i>
	2827.3500 --	Of nickel	45% <i>ad val.</i>
	2827.3600 --	Of zinc	45% <i>ad val.</i>
	2827.3700 --	Of tin	25% <i>ad val.</i>
	2827.3800 --	Of barium	45% <i>ad val.</i>
	2827.3900 --	Other	45% <i>ad val.</i>
	-	Chloride oxides and chloride hydroxides	
	2827.4100 -	Of copper	25% <i>ad val.</i>
	2827.4900 --	Other	25% <i>ad val.</i>
	-	Bromides and bromide oxides :	
	2827.5100 --	Bromides of sodium or of potassium	25% <i>ad val.</i>
	2827.5900 --	Other	45% <i>ad val.</i>
	2827.6000 -	Iodides and iodide oxides	25% <i>ad val.</i>
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	2828.1000 -	Commercial calcium hypochlorite and other calcium hypochlorites	65% <i>ad val.</i>
	-	Other :	
	2828.9010 ---	Hypobromites	25% <i>ad val.</i>
	2828.9090 ---	Other	45% <i>ad val.</i>

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28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		
	chlorates :		
	2829.1100 --	Of sodium	45% <i>ad val.</i>
	2829.1900 --	Other	45% <i>ad val.</i>
	2829.9000 -	Other	45% <i>ad val.</i>
28.30	sulphides ; polysulphides.		
	2830.1000 -	Sodium sulphides	65% <i>ad val.</i>
	2830.2000 -	Zinc sulphide	25% <i>ad val.</i>
	2830.3000 -	Cadmium sulphide	25% <i>ad val.</i>
	-	Other :	
	2830.9010 ---	Sodium hydrogen sulphide	45% <i>ad val.</i>
	2830.9090 ---	Other	45% <i>ad val.</i>
28.31	Dithionites and sulphonylates.		
	2831.1000 -	Of sodium	45% <i>ad val.</i>
	2831.9000 -	Other	45% <i>ad val.</i>
28.32	Sulphites ; thiosulphates.		
	2832.1000 -	Sodium sulphites	45% <i>ad val.</i>
	2832.2000 -	Other sulphites	45% <i>ad val.</i>
	2832.3000 -	Thiosulphates	45% <i>ad val.</i>
28.33	Sulphates ; alums ; peroxosulphates (persulphates).		
	-	Sodium sulphates :	
	2833.1100 --	Disodium sulphate	45% <i>ad val.</i>
	2833.1900 --	Other	45% <i>ad val.</i>
	-	Other sulphates :	
	2833.2100 - - - -	Of magnesium	25% <i>ad val.</i>
	2833.2200 --	Of aluminium	45% <i>ad val.</i>
	2833.2300 --	Of chromium	25% <i>ad val.</i>
	2833.2400 --	Of nickel	45% <i>ad val.</i>
	2833.2500 --	Of copper	45% <i>ad val.</i>
	2833.2600 --	Of zinc	25% <i>ad val.</i>
	2833.2700 --	Of barium	25% <i>ad val.</i>
	2833.2900 --	Other	45% <i>ad val.</i>
	2833.3000 -	Alums	25% <i>ad val.</i>

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	2833.4000 -	Peroxosulphates (persulphates)	45% <i>ad val.</i>
28.34		Nitrites ; nitrates.	
	2834.1000 -	Nitrites	45% <i>ad val.</i>
	-	Nitrates :	
	2834.2100 --	Of potassium	45% <i>ad val.</i>
	2834.2200 --	Of bismuth	45% <i>ad val.</i>
	2834.2900 --	Other	45% <i>ad val.</i>
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	
	2835.1000 -	Phosphinates (hypophosphites) and phosphonates (phosphites)	25% <i>ad val.</i>
		Phosphates :	
	2835.2100 --	Of triammonium	25% <i>ad val.</i>
	2835.2200 --	Of mono-or disodium	45% <i>ad val.</i>
	2835.2300 --	Of trisodium	45% <i>ad val.</i>
	2835.2400 --	Of potassium	45% <i>ad val.</i>
	2835.2500 --	Calcium hydrogenorthophosphate ("dicalcium phosphate")	45% <i>ad val.</i>
	2835.2600 --	Other phosphates of calcium	45% <i>ad val.</i>
	2835.2900 --	Other	45% <i>ad val.</i>
	-	Polyphosphates :	
	2835.3100 --	Sodium triphosphate (sodium tripolyphosphate)	45% <i>ad val.</i>
	2835.3900 --	Other	45% <i>ad val.</i>
28.36		Carbonates ; peroxocarbonates (percarbonates) ; commercial ammonium carbonate containing ammonium carbamate.	
	2836.1000 -	Commercial ammonium carbonate and other ammonium carbonates.	45% <i>ad val.</i>
	2836.2000 -	Disodium carbonate	65% <i>ad val.</i>
	2836.3000 -	Sodium hydrogencarbonate (sodium bicarbonate)	65% <i>ad val.</i>
	2836.4000 -	Potassium carbonates	45% <i>ad val.</i>
	2836.5000 -	Calcium carbonate	65% <i>ad val.</i>
	2836.6000 -	Barium carbonate	45% <i>ad val.</i>
	2836.7000 -	Lead carbonate	45% <i>ad val.</i>
		Other :	
	2836.91000 --	Lithium carbonates	25% <i>ad val.</i>

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	2836.9200 --	Strontium carbonate	25% <i>ad val.</i>
	2836.9300 --	Bismuth carbonate	25% <i>ad val.</i>
	2836.9900 --	Other	45% <i>ad val.</i>
28.37		Cyanides, cyanide oxides and complex cyanides.	
	-	Cyanides and cyanide oxides:	
	2837.1100 --	Of sodium	45% <i>ad val.</i>
	2837.1900 --	Other	45% <i>ad val.</i>
	2837.2000 -	Complex Cyanides	45% <i>ad val.</i>
28.38	2838.0000	Fulminates, cyanates and thiocyanates.	45% <i>ad val.</i>
28.39		Silicates; commercial alkali metal silicates.	
	-	Of sodium:	
	2839.1100 --	Sodium metasilicates	65% <i>ad val.</i>
	--	Other	
	2839.1910 ---	Sodium Silicate	65% <i>ad val.</i>
	2839.1990 ---	Other	45% <i>ad val.</i>
	2839.2000 -	Of potassium	45% <i>ad val.</i>
	2839.9000 -	Other	45% <i>ad val.</i>
28.40		Borates; peroxoborates (Perborates).	
	-	Disodium tetraborate (refined borax):	
	2840.1100 --	Anhydrous	45% <i>ad val.</i>
	2840.1900 --	Other	45% <i>ad val.</i>
	2840.2000 -	Other borates	45% <i>ad val.</i>
	2840.3000 -	Peroxoborates (Perborates)	45% <i>ad val.</i>
28.41		Salts of oxometallic or peroxometallic acids.	
	2841.1000 -	Aluminates	45% <i>ad val.</i>
	2841.2000 -	Chromates of zinc or of lead	45% <i>ad val.</i>
	2841.3000 -	Sodium dichromate	45% <i>ad val.</i>
	2841.4000 -	Potassium dichromate	45% <i>ad val.</i>
	2841.5000 -	Other chromates and dichromates; peroxochromates	45% <i>ad val.</i>
	2841.6000 -	Manganites, manganates and permanganates	45% <i>ad val.</i>
	2841.7000 -	Molybdates	45% <i>ad val.</i>
	2841.8000 -	Tungstates (wolframates)	45% <i>ad val.</i>
	2841.9000 -	Other	45% <i>ad val.</i>

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28.42	Other salts of inorganic acids or peroxyacids, excluding azides.		
	2842.1000 -	Double or complex silicates	45% <i>ad val.</i>
	2842.9000 -	Other	45% <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	25% <i>ad val.</i>
		Silver compounds:	
	2843.2100 -	Silver nitrate	25% <i>ad val.</i>
	2843.2900 -	Other	25% <i>ad val.</i>
	2843.3000 -	Gold compound	25% <i>ad val.</i>
	2843.9000 -	Other compounds; amalgams	25% <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 cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds.	45% <i>ad val.</i>
	2844.2000 -	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235 plutonium or compounds of these products.	45% <i>ad val.</i>
	2844.3000 -	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet) ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products.	45% <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 cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues.	45% <i>ad val.</i>
	2844.5000 -	Spent (irradiated) fuel elements (catridges) of nuclear reactors.	45% <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).	25% <i>ad val.</i>

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	2845.9000 -	Other.	25% <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 -	Cerium compounds.	25% <i>ad val.</i>
	2846.9000 -	Other.	25% <i>ad val.</i>
28.47	2847.0000	Hydrogen peroxide, whether or not solidified with urea.	45% <i>ad val.</i>
28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.	
	2848.1000 -	Of copper (phosphor copper), containing more than 15% by weight of phosphorus.	25% <i>ad val.</i>
	2848.9000 -	Of other metals or of non-metals.	25% <i>ad val.</i>
28.49		Carbides, whether or not chemically defined.	
	2849.1000 -	Of Calcium.	65% <i>ad val.</i>
	2849.2000 -	Of silicon.	45% <i>ad val.</i>
	2849.9000 -	Other.	45% <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.	25% <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.	45% <i>ad val.</i>
		HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
29.01		Acyclic hydrocarbons.	
	2901.1000 -	Saturated.	45% <i>ad val.</i>
	-	Unsaturated:	
	2901.2100 --	Ethylene.	45% <i>ad val.</i>
	2901.2200 --	Propene (propylene).	45% <i>ad val.</i>
	2901.2300 --	Butene (butylene) and isomers thereof.	45% <i>ad val.</i>
	2901.2400 --	Buta-1, 3-diene and isoprene.	45% <i>ad val.</i>
	2901.2900 --	Other.	45% <i>ad val.</i>
29.02		Cyclic hydrocarbons.	
	-	Cyclanes, cyclenes and cycloterpenes:	
	2902.1100 -	Cyclohexane.	25% <i>ad val.</i>
	2902.1900 --	Other.	45% <i>ad val.</i>
	2902.2000 -	Benzen	25% <i>ad val.</i>

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	2902.3000 -	Toluene.	45% <i>ad val.</i>
	-	Xylenes:	
	2902.4100 --	o-Xylene.	25% <i>ad val.</i>
	2902.4200 --	m-Xylene.	25% <i>ad val.</i>
	2902.4300 --	p-Xylene.	25% <i>ad val.</i>
	2902.4400 --	Mixed xylene isomers.	25% <i>ad val.</i>
	2902.5000 -	Styrene.	45% <i>ad val.</i>
	2902.6000 -	Ethylbenzene.	45% <i>ad val.</i>
	2902.7000 -	Cumene.	45% <i>ad val.</i>
	2902.9000 -	Other.	45% <i>ad val.</i>
29.03		Halogenated derivatives of hydrocarbons.	
	-	Saturated chlorinated derivatives of acyclic hydrocarbons:	
	2903.1100 --	Chloroethane (ethyl chloride).	45% <i>ad val.</i>
	2903.1200 --	Dichloromethane (methylene chloride)	45% <i>ad val.</i>
	2903.1300 --	Chloroform (trichloromethane).	45% <i>ad val.</i>
	2903.1400 --	Carbon tetrachloride.	45% <i>ad val.</i>
	2903.1500 --	1, 2-Dichloroethane (ethylene dichloride).	45% <i>ad val.</i>
	2903.1600 --	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes.	45% <i>ad val.</i>
	2903.1900 --	Other.	45% <i>ad val.</i>
	-	Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
	2903.2100 --	Vinyl chloride (chloroethylene).	45% <i>ad val.</i>
	2903.2200 --	Trichloroethylene.	25% <i>ad val.</i>
	2903.2300 --	Tetrachloroethylene (perchloroethylene).	45% <i>ad val.</i>
	2903.2900 --	Other.	25% <i>ad val.</i>
	2903.3000 -	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons.	25% <i>ad val.</i>
	2903.4000 -	Halogenated derivatives of a cyclic hydrocarbons containing two or more different halogens.	45% <i>ad val.</i>
	-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
	2903.5100 --	1, 2, 3, 4, 5, 6-Hexachlorocyclohexane.	45% <i>ad val.</i>
	2903.5900 --	Other.	45% <i>ad val.</i>

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	-	Halogenated derivatives of aromatic hydrocarbons:	
	2903.6100 --	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene.	45% <i>ad val.</i>
	2903.6200 --	Hexachlorobenzene and DDT [1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane].	45% <i>ad val.</i>
	2903.6900 --	Other.	45% <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.	45% <i>ad val.</i>
	-	Derivatives containing only nitro or only nitroso groups:	
	2904.2010 ---	Nitrobenzene (mirbane oil).	45% <i>ad val.</i>
	2904.2090 ---	Other.	45% <i>ad val.</i>
	2904.9000 -	Other.	45% <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 monohydric alcohols:	
	2905.1100 --	Methanol (methyl alcohol)	25% <i>ad val.</i>
	2905.1200 --	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol).	25% <i>ad val.</i>
	2905.1300 --	Butan-1-ol (n-butyl alcohol).	45% <i>ad val.</i>
	2905.1400 --	Other butanols.	45% <i>ad val.</i>
	2905.1500 --	Pentanol (amyl alcohol) and isomers thereof.	45% <i>ad val.</i>
	2905.1600 --	Octanol (octyl alcohol) and isomers thereof.	25% <i>ad val.</i>
	2905.1700 --	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol).	25% <i>ad val.</i>
	2905.1900 --	Other.	25% <i>ad val.</i>
	-	Unsaturated monohydric alcohols:	
	2905.2100 --	Allyl alcohol.	25% <i>ad val.</i>
	2905.2200 --	Acyclic terpene alcohols.	25% <i>ad val.</i>
	2905.2900 --	Other.	25% <i>ad val.</i>
	-	Diols:	
	2905.3100. --	Ethylene glycol (ethanediol).	25% <i>ad val.</i>

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	2905.3200 --	Propylene glycol (propane-1, 2-diol).	45% <i>ad val.</i>
	2905.3900 --	Other.	45% <i>ad val.</i>
	-	Other polyhydric alcohols:	
	2905.4100 --	2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane).	45% <i>ad val.</i>
	2905.4200 --	Pentaerythritol.	45% <i>ad val.</i>
	2905.4300 --	Mannitol.	25% <i>ad val.</i>
	2905.4400 --	D-glucitol (sorbitol).	45% <i>ad val.</i>
	2905.4900 --	Other.	45% <i>ad val.</i>
	2905.5000 -	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.	25% <i>ad val.</i>
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	-	Cyclanic, cyclenic or cycloterpenic:	
	2906.1100 --	Menthol.	65% <i>ad val.</i>
	2906.1200 --	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols.	25% <i>ad val.</i>
	2906.1300 --	Sterols and inositols.	25% <i>ad val.</i>
	2906.1400 --	Terpineols.	45% <i>ad val.</i>
	2906.1900 --	Other.	45% <i>ad val.</i>
	-	Aromatic:	
	2906.2100 --	Benzyl alcohol.	45% <i>ad val.</i>
	2906.2900 --	Other.	45% <i>ad val.</i>
		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.	45% <i>ad val.</i>
	2907.1200 --	Cresols and their salts.	45% <i>ad val.</i>
	2907.1300 --	Octylphenol, nonylphenol and their isomers, salts thereof.	45% <i>ad val.</i>
	2907.1400 --	Xylenols and their salts.	45% <i>ad val.</i>
	2907.1500 --	Naphthols and their salts.	45% <i>ad val.</i>

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	2907.1900 --	Other.	45% <i>ad val.</i>
	-	Polyphenols:	
	2907.2100 --	Resorcinol and its salts.	45% <i>ad val.</i>
	2907.2200 --	Hydroquinone (quinol) and its salts.	45% <i>ad val.</i>
	2907.2300 --	4, 4-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts.	45% <i>ad val.</i>
	2907.2900 --	Other.	45% <i>ad val.</i>
	2907.3000 --	Phenol-alcohols.	45% <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.	45% <i>ad val.</i>
	2908.2000 -	Derivatives containing only sulpho groups, their salts and esters.	45% <i>ad val.</i>
	2908.9000 -	Other.	45% <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 DERIVATIVES.	
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, nitrated or nitrosated derivatives.	
	2909.1100 --	Diethyl ether	25% <i>ad val.</i>
	2909.1900 --	Other.	25% <i>ad val.</i>
	2909.2000 -	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	45% <i>ad val.</i>
	2909.3000 -	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	45% <i>ad val.</i>
	-	Ether-alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives:	
	2909.4100 --	2, 2-Oxydiethanol (diethylene glycol, digol).	45% <i>ad val.</i>
	2909.4200 --	Monomethyl ethers of ethylene glycol or of diethylene glycol.	45% <i>ad val.</i>
	2909.4300 --	Monobutyl ether of ethylene glycol or of diethylene glycol.	45% <i>ad val.</i>

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	2909.4400 --	Other monoalkylethers of ethylene glycol or of diethylene glycol.	45% <i>ad val.</i>
	2909.4900 --	Other.	45% <i>ad val.</i>
	2909.5000 -	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	25% <i>ad val.</i>
	2909.6000 -	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.	45% <i>ad val.</i>
29.10		Epoxides, epoxyalcohols, epoxphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2910.1000 -	Oxirane (ethylene oxide).	45% <i>ad val.</i>
	2910.2000 -	Methyloxirane (propylene oxide).	25% <i>ad val.</i>
	2910.3000 -	1-Chloro-2, 3-ep oxypropane (epichlorohydrin).	25% <i>ad val.</i>
	2910.9000 -	Other.	45% <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.	25% <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:	
	2912.1100 --	Methanal (formaldehyde).	65% <i>ad val.</i>
	2912.1200 --	Ethanal (acetaldehyde).	25% <i>ad val.</i>
	2912.1300 --	Butanal (butyraldehyde, normal isomer).	25% <i>ad val.</i>
	2912.1900 --	Other.	45% <i>ad val.</i>
	-	Cyclic aldehydes without other oxygen function:	
	2912.2100 --	Benzaldehyde.	25% <i>ad val.</i>
	2912.2900 --	Other.	45% <i>ad val.</i>
	2912.3000 -	Aldehyde-alcohols.	25% <i>ad val.</i>
	--	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
	2912.4100 --	Vanillin (4-hydroxy-3-methoxybenzaldehyde).	45% <i>ad val.</i>
	2912.4200 --	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde).	45% <i>ad val.</i>
	2912.4900 --	Other.	45% <i>ad val.</i>
	2912.5000 -	Cyclic polymers of aldehydes.	45% <i>ad val.</i>

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	2912.6000 -	Paraformaldehyde.	45% <i>ad val.</i>
29.13	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	45% <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.	25% <i>ad val.</i>
	2914.1200 --	Butanone (methyl ethyl ketone).	25% <i>ad val.</i>
	2914.1300 --	4-Methylpentan-2-one (methyl isobutyl ketone).	45% <i>ad val.</i>
	2914.1900 --	Other.	45% <i>ad val.</i>
	-	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
	2914.2100 --	Camphor.	45% <i>ad val.</i>
	2914.2200 --	Cyclohexanone and methylcyclohexanones.	45% <i>ad val.</i>
	2914.2300 --	Ionones and methylionones.	45% <i>ad val.</i>
	2914.2900 --	Other.	45% <i>ad val.</i>
	2914.3000 --	Aromatic ketones without other oxygen function.	45% <i>ad val.</i>
	-	Ketone-alcohols and ketone-aldehydes:	
	2914.4100 --	4-Hydroxy-4-methyl-pentan-2-one (diacetone alcohol).	45% <i>ad val.</i>
	2914.4900 --	Other.	45% <i>ad val.</i>
	2914.5000 -	Ketone-phenols and ketones with other oxygen function.	25% <i>ad val.</i>
	-	Quinones:	
	2914.6100 --	Anthraquinone.	45% <i>ad val.</i>
	2914.6900 --	Other.	45% <i>ad val.</i>
	2914.7000 -	Halogenated, sulphonated, nitrated or nitrosated derivatives.	45% <i>ad val.</i>

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	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.		25% <i>ad val.</i>
2915.1200 --	Salts of formic acid.		25% <i>ad val.</i>
2915.1300 --	Esters of formic acid.		25% <i>ad val.</i>
	Acetic acid and its salts, acetic anhydride:		
2915.2100 --	Acetic Acid.		65% <i>ad val.</i>
2915.2200 --	Sodium acetate.		25% <i>ad val.</i>
2915.2300 --	Cobalt acetates.		45% <i>ad val.</i>
2915.2400 --	Acetic anhydride		65% <i>ad val.</i>
	Other:		
2915.2910 --	Potassium acetate.		25% <i>ad val.</i>
2915.2990 --	Other.		45% <i>ad val.</i>
	Esters of acetic acid:		
2915.3100 --	Ethyl acetate.		45% <i>ad val.</i>
2915.3200 --	Vinyl acetate.		45% <i>ad val.</i>
2915.3300 --	n-Butyl acetate.		45% <i>ad val.</i>
2915.3400 --	Isobutyl acetate.		45% <i>ad val.</i>
2915.3500 --	2-Ethoxyethyl acetate.		45% <i>ad val.</i>
2915.3900 --	Other.		25% <i>ad val.</i>
2915.4000 --	Mono-, di- or tri-chloroacetic acids, their salts and esters.		45% <i>ad val.</i>
2915.5000 --	Propionic acid, its salts and esters.		45% <i>ad val.</i>
2915.6000 --	Butyric acids, valeric acids, their salts and esters.		45% <i>ad val.</i>
	Palmitic acid, stearic acid, their salts and esters.		
2915.7100 --	Stearic acid.		65% <i>ad val.</i>
2915.7900 --	Other.		45% <i>ad val.</i>
2915.9000 --	Other.		45% <i>ad val.</i>

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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 --	Acrylic acid and its salts.	45% <i>ad val.</i>	
2916.1200 --	Esters of acrylic acid.	45% <i>ad val.</i>	
2916.1300 --	Methacrylic acid and its salts.	45% <i>ad val.</i>	
2916.1400 --	Esters of methacrylic acid.	45% <i>ad val.</i>	
2916.1500 --	Oleic, linoleic or linolenic acids, their salts and esters.	45% <i>ad val.</i>	
2916.1900 --	Other.	45% <i>ad val.</i>	
2916.2000 -	Cyclanic, cyclenic or cycloterpenic mono-carboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	45% <i>ad val.</i>	
-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives:		
2916.3100 --	Benzoic acid, its salts and esters.	45% <i>ad val.</i>	
2916.3200 --	Benzoyl peroxide and benzoyl chloride.	25% <i>ad val.</i>	
2916.3300 --	Phenylacetic acid, its salts and esters.	25% <i>ad val.</i>	
2916.3900 --	Other.	45% <i>ad val.</i>	
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.	25% <i>ad val.</i>	
2917.1200 --	Adipic acid, its salts and esters.	45% <i>ad val.</i>	
2917.1300 --	Azelaic acid, sebacic acid, their salts and esters.	45% <i>ad val.</i>	
2917.1400 --	Maleic anhydride.	45% <i>ad val.</i>	
2917.1900 --	Other.	45% <i>ad val.</i>	
2917.2000 -	Cyclanic, cycenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	45% <i>ad val.</i>	
-	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.3100 --	Dibutyl orthophthalates.	45% <i>ad val.</i>	

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	2917.3200 --	Diocetyl orthophthalates.	65% <i>ad val.</i>
	2917.3300 --	Dinonyl or didecyl orthophthalates.	65% <i>ad val.</i>
	2917.3400 --	Other esters of orthophthalic acid.	45% <i>ad val.</i>
	2917.3500 --	Phthalic anhydride.	45% <i>ad val.</i>
	2917.3600 --	Terephthalic acid and its salts.	45% <i>ad val.</i>
	2917.3700 --	Dimethyl terephthalate.	45% <i>ad val.</i>
	2917.3900 --	Other.	45% <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.	45% <i>ad val.</i>
	2918.1200 --	Tartaric acid.	45% <i>ad val.</i>
	2918.1300 --	Salts and esters of tartaric acid.	45% <i>ad val.</i>
	2918.1400 --	Citric acid.	45% <i>ad val.</i>
	--	Salts and esters of citric acid.	
	2918.1510 --	Potassium citrate.	45% <i>ad val.</i>
	2918.1520 ---	Sodium citrate.	45% <i>ad val.</i>
	2918.1530 ---	Ferric ammonium citrate.	45% <i>ad val.</i>
	2918.1590 ---	Other.	45% <i>ad val.</i>
	2918.1600 --	Gluconic acid, its salts and esters.	45% <i>ad val.</i>
	2918.1700 --	Phenylglycolic acid (mandelic acid), its salts and esters.	45% <i>ad val.</i>
	2918.1900 --	Other.	45% <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.	45% <i>ad val.</i>
	2918.2200 --	O-acetylsalicylic acid, its salts and esters.	45% <i>ad val.</i>
	2918.2300 --	Other esters of salicylic acid and their salts.	45% <i>ad val.</i>
	2918.2900 --	Other.	45% <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.	45% <i>ad val.</i>
	2918.9000 -	Other.	45% <i>ad val.</i>

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		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.	45% <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.	45% <i>ad val.</i>
	2920.9000 -	Other.	45% <i>ad val.</i>
		IX. NITROGEN-FUNCTION COMPOUNDS	
29.21		Amine-function compounds.	
	-	Acyclic monoamines and their derivatives, salts thereof:	
	2921.1100 --	Methylamine, di-or trimethylamines and their salts.	25% <i>ad val.</i>
	2921.1200 --	Diethylamine and its salts.	25% <i>ad val.</i>
	2921.1900 --	Other.	25% <i>ad val.</i>
	-	Acyclic polyamines and their derivatives; salts thereof:	
	2921.2100 --	Ethylenediamine and its salts.	45% <i>ad val.</i>
	2921.2200 --	Hexamethylenediamine and its salts.	45% <i>ad val.</i>
	2921.2900 --	Other.	25% <i>ad val.</i>
	2921.3000 -	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof.	45% <i>ad val.</i>
	-	Aromatic monoamines and their derivatives; salts thereof:	
	2921.4100 --	Aniline and its salts.	45% <i>ad val.</i>
	2921.4200 --	Aniline derivatives and their salts.	45% <i>ad val.</i>
	2921.4300 --	Toluidines and their derivative; salts thereof.	45% <i>ad val.</i>
	2921.4400 --	Diphenylamine and its derivatives; salts thereof.	45% <i>ad val.</i>
	2921.4500 --	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof.	45% <i>ad val.</i>
	2921.4900 --	Other.	45% <i>ad val.</i>
	-	Aromatic polyamines and their derivatives, salts thereof:	

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	2921.5100 --	O-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives, salts thereof.	45% <i>ad val.</i>
	2921.5900 --	Other.	45% <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 --	Monoethanolamine and its salts.	45% <i>ad val.</i>
	2922.1200 --	Diethanolamine and its salts.	45% <i>ad val.</i>
	2922.1300 --	Triethanolamine and its salts.	45% <i>ad val.</i>
	2922.1900 --	Other.	45% <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 --	Aminohydroxynaphthalene sulphonic acids and their salts.	45% <i>ad val.</i>
	2922.2200 --	Anisides, dianisidines, phenetidines, and their salts.	45% <i>ad val.</i>
	2922.2900 --	Other.	45% <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.	25% <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.	45% <i>ad val.</i>
	2922.4200 --	Glutamic acid and its salts.	45% <i>ad val.</i>
	2922.4900 --	Other.	45% <i>ad val.</i>
	2922.5000 -	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.	45% <i>ad val.</i>
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	
	2923.1000 -	Choline and its salts.	45% <i>ad val.</i>
	2923.2000 -	Lecithins and other phosphoaminolipids.	45% <i>ad val.</i>
	2923.9000 -	Other.	45% <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.	45% <i>ad val.</i>

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	-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
	2924.2100 --	Ureines and their derivatives; salts thereof.	45% <i>ad val.</i>
	2924.2900 --	Other.	45% <i>ad val.</i>
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
	-	Imides and their derivatives; salts thereof:	
	--	Saccharin and its salts:	
	2925.1110 --	Paraphenetolecarbamide and 5-Nitro-2n-proxy-aniline both in tablet and powder/crystalline forms.	35% <i>ad val.</i>
	2925.1190 --	Other.	35% <i>ad val.</i>
	2925.1900 --	Other.	35% <i>ad val.</i>
	2925.2000 -	Imines and their derivatives; salts thereof.	35% <i>ad val.</i>
29.26		Nitrile-function compounds.	
	2926.1000 -	Acrylonitrile.	45% <i>ad val.</i>
	2926.2000 -	+ Cyanoguanidine (dicyandiamide).	45% <i>ad val.</i>
	2926.9000 -	Other.	45% <i>ad val.</i>
29.27	2927.0000	Diazo-azo-or azoxy-compounds.	45% <i>ad val.</i>
29.28	2928.0000	Organic derivatives of hydrazine or of hydroxylamine.	45% <i>ad val.</i>
29.29		Compounds with other nitrogen function.	
	2929.1000 -	Isocyanates.	45% <i>ad val.</i>
	2929.9000 -	Other.	45% <i>ad val.</i>
		X. ORGANO-INORGANIC COMPOUNDS, HETERO-CYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30		Organo-sulphur compounds.	
	2930.1000 -	Dithiocarbamates (xanthates).	45% <i>ad val.</i>
	2930.2000 -	Thiocarbamates and dithiocarbamates.	45% <i>ad val.</i>
	2930.3000 -	Thiuram mono-, di-or tetrasulphides.	25% <i>ad val.</i>
	2930.4000 -	Methionine.	45% <i>ad val.</i>
	-	Other:	
	2930.9010 ---	Allylisoithiocyanate.	25% <i>ad val.</i>
	2930.9090 ---	Other.	45% <i>ad val.</i>
29.31	2931.0000	Other organo-inorganic compounds.	45% <i>ad val.</i>

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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.		25% <i>ad val.</i>
2932.1200 --	2-Furaldehyde (furfuraldehyde).		45% <i>ad val.</i>
2932.1300 --	Furfuryl alcohol and tetrahydrofurfuryl alcohol.		25% <i>ad val.</i>
2932.1900 --	Other.		25% <i>ad val.</i>
-	Lactones:		
2932.2100 --	Coumarin, methyl-coumarins and ethylcoumarins.		45% <i>ad val.</i>
2932.2900 --	Other lactones.		45% <i>ad val.</i>
2932.9000 --	Other.		45% <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.		25% <i>ad val.</i>
2933.1900 --	Other.		25% <i>ad val.</i>
-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.2100 --	Hydantoin and its derivatives.		25% <i>ad val.</i>
2933.2900 --	Other.		25% <i>ad val.</i>
-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.3100 --	Pyridine and its salts.		25% <i>ad val.</i>
2933.3900 --	Other.		45% <i>ad val.</i>
2933.4000 --	Compounds containing a quinoline or isoquinoline ring system (whether or not hydrogenated), not further fused.		25% <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.		45% <i>ad val.</i>
2933.5900 --	Other.		45% <i>ad val.</i>
-	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.6100 --	Melamine.		45% <i>ad val.</i>

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	2933.6900 --	Other.	45% <i>ad val.</i>
	-	Lactams:	
	2933.7100 --	6-Hexanelactam (epsilon-caprolactum).	45% <i>ad val.</i>
	2933.7900 --	Other lactams.	25% <i>ad val.</i>
	2933.9000 -	Other.	45% <i>ad val.</i>
29.34		Other heterocyclic compounds.	
	2934.1000 -	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure.	45% <i>ad val.</i>
	2934.2000 -	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused.	45% <i>ad val.</i>
	2934.3000 -	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused.	45% <i>ad val.</i>
	2934.9000 -	Other.	45% <i>ad val.</i>
29.35	2935.0000	Sulphonamides.	25% <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.	25% <i>ad val.</i>
	-	Vitamins and their derivatives, unmixed:	
	2936.2100 --	Vitamins A and their derivatives.	25% <i>ad val.</i>
	2936.2200 --	Vitamin B1 and its derivatives.	25% <i>ad val.</i>
	2936.2300 --	Vitamin B2 and its derivatives.	25% <i>ad val.</i>
	2936.2400 --	D-or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives.	25% <i>ad val.</i>
	2936.2500 --	Vitamin B6 and its derivatives.	25% <i>ad val.</i>
	2936.2600 --	Vitamin B12 and its derivatives.	25% <i>ad val.</i>
	2936.2700 --	Vitamin C and its derivatives.	25% <i>ad val.</i>
	2936.2800 --	Vitamin E and its derivatives.	25% <i>ad val.</i>
	2936.2900 --	Other vitamins and their derivative.	25% <i>ad val.</i>
	2936.9000 -	Other, including natural concentrates.	25% <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.	45% <i>ad val.</i>

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	-	Adrenal cortical hormones and their derivatives:	
	--	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).	
	2937.2110 ---	Clobetasole betamethasone.	65% <i>ad val.</i>
	2937.2190 ---	Other.	45% <i>ad val.</i>
	2937.2200 --	Halogenated derivatives of adrenal cortical hormones.	25% <i>ad val.</i>
	2937.2900 --	Other.	25% <i>ad val.</i>
	-	Other hormones and their derivatives other steroids used primarily as hormones:	
	2937.9100 --	Insulin and its salts.	45% <i>ad val.</i>
	2937.9200 --	Oestrogens and progestogens.	45% <i>ad val.</i>
	2937.9900 --	Other.	45% <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.	25% <i>ad val.</i>
	2938.9000 -	Other.	25% <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.	25% <i>ad val.</i>
		Alkaloids of cinchona and their derivatives; salts thereof:	
	2939.2100 --	Quinine and its salts.	25% <i>ad val.</i>
	2939.2900 --	Other.	25% <i>ad val.</i>
	-	Caffeine and its salts:	
	2939.3010 ---	Caffeine citrate.	45% <i>ad val.</i>
	2939.3090 ---	Other.	45% <i>ad val.</i>
	2939.4000 -	Ephedrine and its salts.	25% <i>ad val.</i>
	2939.5000 -	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives: salts thereof.	25% <i>ad val.</i>
	2939.6000 -	Alkaloids of rye ergot and their derivatives; salts thereof.	25% <i>ad val.</i>
	2939.7000 -	Nicotine and its salts.	25% <i>ad val.</i>
	2939.9000 -	Other.	25% <i>ad val.</i>

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XIII. OTHER ORGANIC COMPOUNDS			
29.40	2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	25% <i>ad val.</i>
29.41		Antibiotics.	
	2941.1000 -	Penicillins and their derivatives with a penicillanic acid structure; salts thereof.	25% <i>ad val.</i>
	2941.2000 -	Streptomycins and their derivatives; salts thereof.	25% <i>ad val.</i>
	2941.3000 -	Tetracyclines and their derivatives; salts thereof.	25% <i>ad val.</i>
	2941.4000 -	Chloramphenicol and its derivatives; salts thereof.	25% <i>ad val.</i>
	2941.5000 -	Erythromycin and its derivatives; salts thereof.	25% <i>ad val.</i>
	-	Other:	
	2941.9100 --	Cephalexin.	65% <i>ad val.</i>
	2941.9900 -	Other.	25% <i>ad val.</i>
29.42	2942.0000	Other organic compounds.	45% <i>ad val.</i>
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of gland or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
	3001.1000 -	Glands and other organs, dried, whether or not powdered.	Free
	3001.2000 -	Extracts of glands or other organs or of their secretions.	Free
	3001.9000 -	Other.	Free
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
	3002.1000 -	Antisera and other blood fractions.	Free
	3002.2000 -	Vaccines for human medicine.	Free
	-	Vaccines for veterinary medicines:	
	3002.3100 --	Vaccines against foot and mouth disease.	Free
	3002-3900 -	Other.	Free
	3002.9000 -	Other.	Free

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30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.		
3003.1000 -	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives.	Free	
3003.2000 -	Containing other antibiotics.	Free	
-	Containing hormones or other products of heading No. 29.37 but not containing antibiotics.		
3003.3100 --	Containing insulin.	Free	
3003.3900 --	Other.	Free	
3003.4000 -	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics.	Free	
-	Other.		
3003.9010 ---	Unani, ayurvedic and other oriental type medicine.	65% <i>ad val.</i>	
3003.9090 -	Other.	Free	
30.04	Medicaments, (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.		
3004.1000 -	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives.	Free	
3004.2000 -	Containing other antibiotics.	Free	
-	Containing hormones or other products of heading No. 29.37 but not containing antibiotics.		
3004.3100 --	Containing insulin.	Free	
3004.3200 --	Containing adrenal cortical hormones.	Free	
3004.3900 --	Other.	Free	
3004.4000 -	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics.	15% <i>ad val.</i>	
-	Other medicaments containing vitamins or other products of heading No. 29.36.		
3004.5010 ---	Cod liver oil.	45% <i>ad val.</i>	
3004.5090 ---	Other.	Free.	
-	Other.		

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	3004.9010 ---	Unani, ayurvedic and other oriental type medicine.	65% <i>ad val.</i>
	3004.9020 ---	Dextrose and saline infusion solution bags and bottles filled, with dextrose and saline infusion sets.	Rs. 400 per set + 15% <i>ad val.</i>
	3004.9030 ---	Dextrose and saline infusion solution bags and bottles filled without dextrose and saline infusion sets.	Rs. 2.00 per set + 15% <i>ad val.</i>
	3004.9090 ---	Other.	Free
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
	3005.1000 -	Adhesive dressings and other articles having an adhesive layer.	65% <i>ad val.</i>
	3005.9000 -	Other.	65% <i>ad val.</i>
30.06	Pharmaceutical goods specified in Note 3 to this Chapter.		
	3006.1000 -	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.	65% <i>ad val.</i>
	3006.2000 -	Blood-grouping reagents.	65% <i>ad val.</i>
	3006.3000 -	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.	15% <i>ad val.</i>
	3006.4000 -	Dental cements and other dental fillings; bone reconstruction cements.	55% <i>ad val.</i>
	3006.5000 -	First-aid boxes and kits.	65% <i>ad val.</i>
	3006.6000 -	Chemical contraceptive preparations based on hormones or spermicides.	15% <i>ad val.</i>
31.01	3101.0000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Free
31.02	Mineral or chemical fertilisers, nitrogenous		
	3102.1000 -	Urea, whether or not in aqueous solution.	Free
	-	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate.	
	3102.2100 --	Ammonium sulphate.	Free
	3102.2900 --	Other.	Free
	3102.3000 -	Ammonium nitrate, whether or not in aqueous solution.	Free

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	3102.4000 -	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.	Free
	3102.5000 -	Sodium nitrate.	Free
	3102.6000 -	Double salts and mixtures of calcium nitrate and ammonium nitrate.	Free
	3102.7000 -	Calcium cyanamide.	Free
	3102.8000 -	Mixtures of urea and ammonium nitrate in aqueous or ammonical solution.	Free
	3102.9000 -	Other, including mixtures not specified in the foregoing sub-headings.	Free
31.03		Mineral or chemical fertilisers, phosphate.	
	3103.1000 -	Superphosphates.	Free
	3103.2000 -	Basic slag.	Free
	3103.9000 -	Other.	Free
31.04		Mineral or chemical fertilisers, potassic.	
	3104.1000 -	Carnallite, sylvite and other crude natural potassium salts.	Free
	3104.2000 -	Potassium chloride.	Free
	3104.3000 -	Potassium sulphate.	Free
	3104.9000 -	Other.	Free
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, Phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
	3105.1000 -	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	Free
	3105.2000 -	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium.	Free
	3105.3000 -	Diammonium hydrogenortho-phosphate (diammonium-phosphate).	Free
	3105.40000 -	Ammonium dihydrogenortho-phosphate, (mono-ammonium phosphate) and mixtures thereof with diammonium hydrogenortho-phosphate (diammonium phosphate).	Free
	-	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
	3105.5100 -	Containing nitrates and phosphates.	Free
	3105.5900 -	Other.	Free

1	2	3	4
	3105.6000 -	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.	Free
	3105.9000 -	Other.	Free
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
	3201.1000 —	Quebracho extract.	25% <i>ad val.</i>
	3201.2000 -	Wattle extract.	25% <i>ad val.</i>
	3201.3000 -	Oak or chestnut extract.	45% <i>ad val.</i>
	3201.9010 ---	Acacia catechu (cutch) and gambier.	45% <i>ad val.</i>
	3201.9090 ---	Other.	45% <i>ad val.</i>
32.02		Synthetic organic tanning substances inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
	3202.1000 -	Synthetic organic tanning substances.	25% <i>ad val.</i>
	-	Other:	
	32.02.9010 ---	Tanning substances, tanning preparations based on chromium sulphate.	25% <i>ad val.</i>
	3202.9090 ---	Other.	25% <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).	45% <i>ad val.</i>
	3203.0090 ---	Other.	45% <i>ad val.</i>
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.	25% <i>ad val.</i>
	3204.1200 --	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon.	25% <i>ad val.</i>
	3204.1300 --	Basic dyes and preparations based thereon.	25% <i>ad val.</i>
	3204.1400 --	Direct dyes and preparations based thereon.	25% <i>ad val.</i>

1	2	3	4
	3204.1500 --	Vat dyes (including those usable in that state as pigments) and preparations based thereon.	25% <i>ad val.</i>
	3204.1600 --	Reactive dyes and preparations based thereon.	25% <i>ad val.</i>
	3204.1700 --	Pigments and preparations based thereon.	25% <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.	25% <i>ad val.</i>
	3204.2000 -	Synthetic organic products of a kind used as fluorescent brightening agents.	25% <i>ad val.</i>
	3204.9000 -	Other.	25% <i>ad val.</i>
32.05	3205.0000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	25% <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.	45% <i>ad val.</i>
	3206.2000 -	Pigments and preparations based on chromium compounds.	45% <i>ad val.</i>
	3206.3000 -	Pigments and preparations based on cadmium compounds.	50% <i>ad val.</i>
	-	Other colouring matter and other preparations:	
	3206.4100 --	Ultramarine and preparations based thereon.	45% <i>ad val.</i>
	3206.4200 --	Lithopone and other pigments and preparations based on zinc sulphide.	45% <i>ad val.</i>
	3206.4300 --	Pigments and preparations based on hexacyano ferrates (ferro-cyanides and ferricyanides).	45% <i>ad val.</i>
	3206.4900 --	Other.	45% <i>ad val.</i>
	3206.5000 -	Inorganic products of a kind used as luminophores.	45% <i>ad val.</i>
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips) liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
	3207.1000 -	Prepared pigments, prepared opacifiers, prepared colours and similar preparation.	45% <i>ad val.</i>
	3207.2000 -	Vitrifiable enamels and glazes, engobes (slips) and similar preparations.	45% <i>ad val.</i>
	3207.3000 -	Liquid Lustres and similar preparations.	25% <i>ad val.</i>
	3207.4000 -	Glass frit and other glass, in the form of powder, granules or flakes.	25% <i>ad val.</i>

1	2	3	4
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.	70% <i>ad val.</i>
	3208.2000 -	Based on acrylic or vinyl polymers.	70% <i>ad val.</i>
	3208.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	3209.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	3210.0020 ---	Prepared water pigments of a kind used for finishing leather.	25% <i>ad val.</i>
	3210.0090 ---	Other.	70% <i>ad val.</i>
32.11	3211.0000	Prepared driers.	70% <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.	45% <i>ad val.</i>
	3212.9000 -	Other.	70% <i>ad val.</i>
32.13	Artists, students' or signboard painters' colours, modifying tints, amusement colours and the like in tablets, tubes, jars, bottles, pans or in similar forms or packings.		
	3213.1000 -	Colours in sets.	45% <i>ad val.</i>
	3213.9000 -	Other.	45% <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.	70% <i>ad val.</i>
	3214.9000 -	Other.	70% <i>ad val.</i>
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		

Printing ink:

1	2	3	4
	3215.1100 -	Black.	65% <i>ad val.</i>
	3215.1200 -	Other.	65% <i>ad val.</i>
	-	Other:	
	3215.9010 - -	Inks for ball point pens, fine liners and fibre tips.	25% <i>ad val.</i>
	3215.9090 - -	Other.	65% <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	70% <i>ad val.</i>
	3301.1200 -	Of orange.	70% <i>ad val.</i>
	3301.1300 -	Of lemon.	70% <i>ad val.</i>
	3301.1400 -	Of lime.	70% <i>ad val.</i>
	3301.1900 -	Other.	70% <i>ad val.</i>
	-	Essential oils other than those of citrus fruit:	
	3301.2100 -	Of geranium.	70% <i>ad val.</i>
	3301.2200 -	Of jasmin.	70% <i>ad val.</i>
	3301.2300 -	Of lavender or of lavandin.	70% <i>ad val.</i>
	3301.2400 -	Of peppermint (<i>Mentha piperita</i>)	70% <i>ad val.</i>
	3301.2500 -	Of other mints.	70% <i>ad val.</i>
	3301.2600 -	Of vetiver.	70% <i>ad val.</i>
	3301.2900 -	Other.	70% <i>ad val.</i>
	3301.3000 -	Resinoids.	70% <i>ad val.</i>
	3301.9000 -	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	3302.9000 -	Other.	70% <i>ad val.</i>
33.03	3303.0000	Perfumes and toilet waters.	35% <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.	35% <i>ad val.</i>

1	2	3	4
	3304.2000 -	Eye make-up preparations.	35% <i>ad val.</i>
	3304.3000 -	Manicure or pedicure preparations.	35% <i>ad val.</i>
	-	Other:	
	3304.9100 --	Powders, whether or not compressed.	35% <i>ad val.</i>
	3304.9900 --	Other.	35% <i>ad val.</i>
33.05	Preparations for use on the hair.		
	3305.1000 -	Shampoos.	40% <i>ad val.</i>
	3305.2000 -	Preparations for permanent waving or straightening.	40% <i>ad val.</i>
	3305.3000 -	Hair lacquers.	40% <i>ad val.</i>
	3305.9000 -	Other.	40% <i>ad val.</i>
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders.		
	-	Dentifrices:	
	3306.1010 ---	Tooth Powder.	35% <i>ad val.</i>
	3306.1020 ---	Denture Cleaners.	35% <i>ad val.</i>
	3306.1090 ---	Other.	35% <i>ad val.</i>
	-	Other:	
	3306.9010 ---	Denture fixative pastes and powders.	25% <i>ad val.</i>
	3306.9090 ---	Other.	35% <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.	35% <i>ad val.</i>
	3307.2000 -	Personal deodorants and antiperspirants.	35% <i>ad val.</i>
	3307.3000 -	Perfumed bath salts and other bath preparations.	35% <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.	70% <i>ad val.</i>
	3307.4900 --	Other.	35% <i>ad val.</i>
	3307.9000 -	Other.	35% <i>ad val.</i>

1	2	3	4
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 non-wovens, 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 non-wovens, impregnated, coated or covered with soap or detergent:		
	--	For toilet use (including medicated products):	
	3401.1110 ---	Shaving soap.	35% <i>ad val.</i>
	3401.1190 ---	Other.	35% <i>ad val.</i>
	3401.1900 ---	Other.	35% <i>ad val.</i>
	3401.2000 -	Soap in other forms.	35% <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:	
	3402.1100 --	Anionic.	35% <i>ad val.</i>
	3402.1200 --	Cationic.	35% <i>ad val.</i>
	3402.1300 --	Non-ionic.	35% <i>ad val.</i>
	3402.1900 --	Other.	35% <i>ad val.</i>
	3402.2000 -	Preparations put up for retail sale.	70% <i>ad val.</i>
	-	Other:	
	3402.9010 ---	Surface active preparations.	70% <i>ad val.</i>
	---	Other:	
	3402.9091 ----	Washing preparations (detergents).	70% <i>ad val.</i>
	3402.9099 ----	Other.	70% <i>ad val.</i>
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
	Containing petroleum oils or oils obtained from bituminous minerals:		

1	2	3	4
	3403.1100 --	Preparations for the treatment of textile materials, leather, furskins or other materials.	35% <i>ad val.</i>
	3403.1900 --	Other.	35% <i>ad val.</i>
	-	Other:	
	3403.9100 --	Preparations for the treatment of textile materials, leather, furskins or other materials.	35% <i>ad val.</i>
	3403.9900 --	Other.	35% <i>ad val.</i>
34.04		Artificial waxes and prepared waxes.	
	3404.1000 -	Of chemically modified lignite.	35% <i>ad val.</i>
	3404.2000 -	Of polyethylene glycol.	70% <i>ad val.</i>
	-	Other:	
	3404.9000 —	Other.	70% <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, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.	
	3405.1000 -	Polishes, creams and similar preparations for footwear or leather.	70% <i>ad val.</i>
	3405.2000 -	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work.	70% <i>ad val.</i>
	3405.3000 -	Polishes and similar preparations for coachwork, other than metal polishes.	35% <i>ad val.</i>
	3405.4000 -	Scouring pastes and powders and other scouring preparations.	35% <i>ad val.</i>
	-	Other:	
	34405.9010 ---	Valve grinding paste.	70% <i>ad val.</i>
	3405.9090 ---	Other.	70% <i>ad val.</i>
34.06	3406.0000	Candles, tapers and the like.	70% <i>ad val.</i>
34.07		Modelling pastes, including those put for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	
	3407.0010 ---	"Dental wax" and other preparations for use in dentistry.	55% <i>ad val.</i>
	3407.0090 ---	Other.	70% <i>ad val.</i>

1	2	3	4
35.01		Casein, caseinates and other casein derivatives; casein glues.	
	3501.1000 -	Casein.	70% <i>ad val.</i>
	3501.9000 -	Other.	70% <i>ad val.</i>
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	3502.1000 --	Egg albumin.	70% <i>ad val.</i>
	3502.9000 --	Other.	70% <i>ad val.</i>
35.03	3503.0000	Gelatin (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.	70% <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.	70% <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.	70% <i>ad val.</i>
	3505.2000 -	Glues.	70% <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.	70% <i>ad val.</i>
	-	Other:	
	3506.9100 --	Adhesives based on rubber or plastics (excluding artificial resins).	70% <i>ad val.</i>
	3506.9900 --	Other.	70% <i>ad val.</i>
35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
	3507.1000 -	Rennet and concentrates thereof.	55% <i>ad val.</i>
	3507.9000 -	Other.	65% <i>ad val.</i>
36.01	3601.0000	Propellant powders.	65% <i>ad val.</i>
36.02	3602.0000	Prepared explosives, other than propellant powders.	65% <i>ad val.</i>
36.03	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	65% <i>ad val.</i>

1	2	3	4
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
	3604.1000 -	Fireworks.	70% <i>ad val.</i>
	-	Other:	
	3604.9010 ---	Articles for use in machinery.	65% <i>ad val.</i>
	3604.9090 ---	Other.	65% <i>ad val.</i>
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04.	35% <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	70% <i>ad val.</i>
	-	Other:	
	3606.9010 ---	Flints for lighters and ignitors.	70% <i>ad val.</i>
	3606.9090 ---	Other.	70% <i>ad val.</i>
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		
	3701.1000 -	For X-ray.	25% <i>ad val.</i>
	3701.2000 -	Instant print film.	35% <i>ad val.</i>
	3701.3000 -	Other plates and film, with any side exceeding 255 mm.	35% <i>ad val.</i>
	-	Other:	
	3701.9100 --	For colour photography (polychrome).	35% <i>ad val.</i>
	3701.9900 --	Other.	35% <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.		
	3702.1000 -	For X-ray.	25% <i>ad val.</i>
	3702.2000 -	Instant print film.	35% <i>ad val.</i>
	-	Other film, without sprocket holes, of a width not exceeding 105 mm:	
	3702.3100 --	For colour photography (polychrome).	35% <i>ad val.</i>
	3702.3200 --	Other, with silver halide emulsion.	35% <i>ad val.</i>
	3702.3900 --	Other.	35% <i>ad val.</i>

1	2	3	4
		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 m, for colour photography (polychrome).	35% <i>ad val.</i>
	3702.4200 --	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography.	35% <i>ad val.</i>
	3702.4300 --	Of a width exceeding 610 mm and of a length not exceeding 200 m.	35% <i>ad val.</i>
	3702.4400 --	Of a width exceeding 105 mm but not exceeding 610 mm.	35% <i>ad val.</i>
		Other film, for colour photography (polychrome):	
	3702.5100 --	Of a width not exceeding 16 mm and of a length not exceeding 14 m.	35% <i>ad val.</i>
	3702.5200 --	Of a width not exceeding 16 mm and of a length exceeding 14 m.	35% <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.	35% <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.	35% <i>ad val.</i>
	3702.5500 --	Of width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	35% <i>ad val.</i>
	3702.5600 --	Of a width exceeding 35 mm.	35% <i>ad val.</i>
		Other:	
	3702.9100 --	Of a width not exceeding 16 mm and of a length not exceeding 14 m.	35% <i>ad val.</i>
	3702.9200 --	Of a width not exceeding 16 mm and of a length exceeding 14 m.	35% <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.	35% <i>ad val.</i>
	3702.9400 --	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	35% <i>ad val.</i>
	3702.9500 --	Of a width exceeding 35 mm.	35% <i>ad val.</i>
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.	
	3703.1000 -	In rolls of a width exceeding 610 mm.	35% <i>ad val.</i>
	3703.2000 -	Other, for colour photography (polychrome).	35% <i>ad val.</i>
	3703.9000 -	Other.	35% <i>ad val.</i>

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37.04	Photographic plates, films, paper, paperboard and textiles, exposed but not developed.		
	3704.0010 - - -	Cinematograph film.	Rs. 1.20 per meter + 15% <i>ad val.</i>
	3704.0090 - - -	Other.	35% <i>ad val.</i>
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.		
	3705.1000 -	For offset reproduction.	70% <i>ad val.</i>
	3705.2000 -	Microfilms.	25% <i>ad val.</i>
	-	Other:	
	3705.9010 - - -	Areal survey films depicting only typographical features of a kind suitable for use in making maps or charts.	70% <i>ad val.</i>
	3705.9090 - - -	Other.	70% <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 plus 15% <i>ad val.</i>
	3706.9000 -	Other.	Rs. 2.40 per meter plus 15% <i>ad val.</i>
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.		
	3707.1000 -	Sensitising emulsions.	65% <i>ad val.</i>
	3707.9000 -	Other.	65% <i>ad val.</i>
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite, or other carbon in the form of pastes, blocks, plates or other semi-manufactures.		
	3801.1000 -	Artificial graphite.	55% <i>ad val.</i>
	3801.2000 -	Colloidal or semi-colloidal graphite.	55% <i>ad val.</i>
	3801.3000 -	Carbonaceous pastes for electrodes and similar pastes for furnace linings.	55% <i>ad val.</i>
	3801.9000 -	Other.	55% <i>ad val.</i>
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
	3802.1000 -	Activated carbon.	55% <i>ad val.</i>

1	2	3	4
	3802.9000 -	Other.	55% <i>ad val.</i>
38.03	3803.0000	Tall oil, whether or not refined.	25% <i>ad val.</i>
38.04	3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	65% <i>ad val.</i>
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent.	
	3805.1000 -	Gum, wood or sulphate turpentine oils.	65% <i>ad val.</i>
	3805.2000 -	Pine oil.	65% <i>ad val.</i>
	3805.9000 &	Other.	65% <i>ad val.</i>
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils run gums.	
	3806.1000 -	Rosin and rosin acids.	65% <i>ad val.</i>
	3806.2000 -	Salts of rosin or of resin acids.	25% <i>ad val.</i>
	3806.3000 -	Ester gums.	65% <i>ad val.</i>
	3806.9000 -	Other.	65% <i>ad val.</i>
38.07	3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	25% <i>ad val.</i>
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
		Insecticides:	
	3808.1010 ---	Mosquito coils, mats and the like.	70% <i>ad val.</i>
	3808.1020 ---	Napthalene balls.	70% <i>ad val.</i>
	3808.1030 ---	Sex pheromone.	25% <i>ad val.</i>
	3808.1090 ---	Other.	50% <i>ad val.</i>
	3808.2000 -	Fungicides.	25% <i>ad val.</i>
	3808.3000 -	Herbicides, anti-sprouting products and plant-growth regulators.	25% <i>ad val.</i>
		Disinfectants:	
	3808.4010 ---	In packings for sale by retail.	70% <i>ad val.</i>
	3808.4090 ---	Other.	25% <i>ad val.</i>
	3808.9000 -	Other.	70% <i>ad val.</i>

1	2	3	4
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.		
	3809.1000 -	With a basis of amylaceous substances.	30% <i>ad val.</i>
	-	Other:	
	3809.9100 --	Of a kind used in the textile or like industries.	30% <i>ad val.</i>
	3809.9200 --	Of a kind used in the paper or like industries.	30% <i>ad val.</i>
	3809.9900 --	Of a kind used in the leather or like industries.	30% <i>ad val.</i>
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.		
	3810.1000 -	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials.	35% <i>ad val.</i>
	3810.9000 -	Other.	70% <i>ad val.</i>
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.		
	-	Anti-knock preparations:	
	3811.1100 --	Based on lead compounds.	70% <i>ad val.</i>
	3811.1900 --	Other.	70% <i>ad val.</i>
	-	Additives for lubricating oils:	
	3811.2100 --	Containing petroleum oils or oil obtained from bituminous minerals.	70% <i>ad val.</i>
	3811.2900 --	Other.	70% <i>ad val.</i>
	3811.9000 -	Other.	70% <i>ad val.</i>
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.		
	3812.1000 -	Prepared rubber accelerators.	70% <i>ad val.</i>
	3812.2000 -	Compound plasticisers for rubber or plastics.	70% <i>ad val.</i>
	3812.3000 -	Anti-oxidising preparations and other compound stabilisers for rubber or plastics.	70% <i>ad val.</i>
38.13	3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	30% <i>ad val.</i>

1	2	3	4
38.14	3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	70% <i>ad val.</i>
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
		Supported catalysts:	
	3815.1100 --	With nickel or nickel compound as the active substance.	65% <i>ad val.</i>
	3815.1200 --	With precious metal or precious metal compounds as the active substance.	65% <i>ad val.</i>
	3815.1900 --	Other.	65% <i>ad val.</i>
	3815.9000 -	Other.	65% <i>ad val.</i>
38.16	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.	70% <i>ad val.</i>
38.17		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02.	
	3817.1000 -	Mixed alkylbenzenes.	65% <i>ad val.</i>
	3817.2000 -	Mixed alkyl-naphthalenes.	65% <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.	25% <i>ad val.</i>
38.19	3819.0000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	70% <i>ad val.</i>
38.20	3820.0000	Anti-freezing preparations and prepared deicing fluids.	35% <i>ad val.</i>
38.21	3821.0000	Prepared culture media for development of micro-organisms.	25% <i>ad val.</i>
38.22	3822.0000	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.	65% <i>ad val.</i>
38.23		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.	
	3823.1000 -	Prepared binders for foundry moulds or cores.	35% <i>ad val.</i>
	3823.2000 -	Naphthenic acids, their water-insoluble salts and their esters.	70% <i>ad val.</i>
	3823.3000 -	Non-agglomerated metal carbides mixed together or with metallic binders.	70% <i>ad val.</i>
	3823.40000 -	Prepared additives for cements, mortars or concretes.	70% <i>ad val.</i>

1	2	3	4
	3823.5000 -	Non-refractory mortars and concretes.	70% <i>ad val.</i>
	3823.6000 -	Sorbitol other than that of sub-heading No. 2905.4400.	65% <i>ad val.</i>
	3823.9000 -	Other.	70% <i>ad val.</i>
	I. PRIMARY FORMS		
39.01	Polymers of ethylene, in primary forms.		
	3901.1000 -	Polyethylene having a specific gravity of less than 0.94.	70% <i>ad val.</i>
	3901.2000 -	Polyethylene having a specific gravity of 0.94 or more.	70% <i>ad val.</i>
	3901.3000 -	Ethylene-vinyl acetate copolymers.	70% <i>ad val.</i>
	3901.9000 -	Other.	70% <i>ad val.</i>
39.02	Polymers of propylene or of other olefins, in primary forms.		
	3902.1000 -	Polypropylene.	70% <i>ad val.</i>
	3902.2000 -	Polyisobutylene.	70% <i>ad val.</i>
	3902.3000 -	Propylene copolymers.	70% <i>ad val.</i>
	3902.9000 -	Other.	70% <i>ad val.</i>
39.03	Polymers of styrene, in primary forms.		
		Polystyrene:	
	3903.1100 -	Expansible.	70% <i>ad val.</i>
	3903.1900 -	Other.	70% <i>ad val.</i>
	3903.2000 -	Styrene-acrylonitrile (SAN) copolymers.	70% <i>ad val.</i>
	3903.3000 -	Acrylonitrile-butadiene-styrene (ABS) copolymers.	70% <i>ad val.</i>
	3903.9000 -	Other.	70% <i>ad val.</i>
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		
	3904.1000 -	Polyvinyl chloride, not mixed with any other substance.	70% <i>ad val.</i>
		Other polyvinyl chloride:	
	3904.2100 -	Non-plasticised.	70% <i>ad val.</i>
	3904.2200 -	Plasticised.	70% <i>ad val.</i>
	3904.3000 -	Vinyl chloride-vinyl acetate copolymers.	70% <i>ad val.</i>
	3904.4000 -	Other vinyl chloride copolymers.	70% <i>ad val.</i>
	3904.5000 -	Vinylidene chloride polymers.	70% <i>ad val.</i>
		Fluoro-polymers:	

1	2	3	4
	3904.6100 --	Polytetrafluoroethylene.	70% <i>ad val.</i>
	3904.6900 --	Other.	70% <i>ad val.</i>
	3904.9000 -	Other.	70% <i>ad val.</i>
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		
	-	Polymers of vinyl acetate:	
	3905.1100 --	In aqueous dispersion.	35% <i>ad val.</i>
	3905.1900 --	Other.	35% <i>ad val.</i>
	3905.2000 -	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups.	35% <i>ad val.</i>
	3905.9000 -	Other.	35% <i>ad val.</i>
39.06	Acrylic polymers in primary forms.		
	3906.1000 -	Polymethyl methacrylate.	70% <i>ad val.</i>
	3906.9000 -	Other.	70% <i>ad val.</i>
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		
	3907.1000 -	Polyacetals.	70% <i>ad val.</i>
	3907.2000 -	Other polyethers.	70% <i>ad val.</i>
	3907.3000 -	Epoxide resins.	70% <i>ad val.</i>
	3907.4000 -	Polycarbonates.	70% <i>ad val.</i>
	3907.5000 -	Alkyd resins.	70% <i>ad val.</i>
	3907.6000 -	Polyethylene terephthalate.	70% <i>ad val.</i>
	-	Other polyesters.	
	3907.9100 --	Unsaturated.	70% <i>ad val.</i>
	3907.9900 --	Other.	70% <i>ad val.</i>
39.08	Polyamides in primary forms.		
	3908.1000 -	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or 6,12.	70% <i>ad val.</i>
	3908.9000 -	Other.	70% <i>ad val.</i>
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		
	3909.1000 --	Urea resins; thiourea resins.	70% <i>ad val.</i>
	3909.2000 -	Melamine resins.	70% <i>ad val.</i>

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	3909.3000 -	Other amino-resins	70% <i>ad val.</i>
	3909.4000 -	Phenolic resins	70% <i>ad val.</i>
	3909.5000 -	Polyurethanes	70% <i>ad val.</i>
39.10	3910.0000	Silicones in primary forms	70% <i>ad val.</i>
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
	3911.1000 -	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	70% <i>ad val.</i>
	3911.9000 -	Other	70% <i>ad val.</i>
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
		Cellulose acetates:	
	3912.1100 -	Non-plasticised	70% <i>ad val.</i>
	3912.1200 -	Plasticised	70% <i>ad val.</i>
	3912.2000 -	Cellulose nitrates (including collodions)	70% <i>ad val.</i>
		Cellulose ethers:	
	3912.3100 -	Carboxymethylcellulose and its salts	70% <i>ad val.</i>
	3912.3900 -	Other	70% <i>ad val.</i>
	3912.9000 -	Other	70% <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	35% <i>ad val.</i>
	3913.9000 -	Other	35% <i>ad val.</i>
39.14	3914.0000	Ion-exchangers based on polymers of headings Nos. 3901 to 39.13, in primary forms.	

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II.—WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES:			
ARTICLES			
39.15	Waste, parings and scrap, of plastics.		
	3915.1000 -	Of polymers of ethylene	70% <i>ad val.</i>
	3915.2000 -	Of polymers of styrene	70% <i>ad val.</i>
	3915.3000 -	Of polymers of vinyl chloride	70% <i>ad val.</i>
	3915.9000 -	Of other plastics	70% <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	70% <i>ad val.</i>
	3916.2000 -	Of polymers of vinyl chloride	70% <i>ad val.</i>
	3916.9000 -	Of other plastics	70% <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 casings) of hardened protein or of cellulosic materials	70% <i>ad val.</i>
	-	Tubes, pipes and hoses, rigid:	
	3917.2100 --	Of polymers of ethylene	70% <i>ad val.</i>
	3917.2200 --	Of polymers of propylene	70% <i>ad val.</i>
	3917.2300 --	Of polymers of vinyl chloride	70% <i>ad val.</i>
	3917.2900 --	Of other plastics	70% <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	70% <i>ad val.</i>
	3917.3200 --	Other, not reinforced or otherwise combined with other materials, without fittings	70% <i>ad val.</i>
	3917.3300 --	Other, not reinforced or otherwise combined with other materials, with fittings	70% <i>ad val.</i>
	3917.3900 --	Other	70% <i>ad val.</i>
	3917.4000 -	Fittings	70% <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.	70% <i>ad val.</i>
	3918.9000 -	Of other plastics.	70% <i>ad val.</i>

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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.	70% <i>ad val.</i>
	3919.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	3920.2000 -	Of polymers of propylene.	70% <i>ad val.</i>
	3920.3000 -	Of polymers of styrene.	70% <i>ad val.</i>
	-	Of polymers of vinyl chloride:	
	3920.4100 --	Rigid.	70% <i>ad val.</i>
	3920.4200 --	Flexible.	70% <i>ad val.</i>
	-	Of acrylic polymers:	
	--	Of polymethyl methacrylate:	
	3920.5110 ---	Plates and sheets.	70% <i>ad val.</i>
	3920.5190 ---	Other.	70% <i>ad val.</i>
	--	Other:	
	3920.5910 ---	Plates and sheets.	70% <i>ad val.</i>
	3920.5990 ---	Other.	70% <i>ad val.</i>
	-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	3920.6100 --	Of polycarbonates.	70% <i>ad val.</i>
	3920.6200 --	Of polyethylene terephthalate.	70% <i>ad val.</i>
	3920.6300 --	Of unsaturated polyester.	70% <i>ad val.</i>
	3920.6900 --	Of other polyesters.	70% <i>ad val.</i>
	-	Of cellulose or its chemical derivatives:	
	3920.7100 --	Of regenerated cellulose.	70% <i>ad val.</i>
	3920.7200 --	Of vulcanised fibre.	70% <i>ad val.</i>
	3920.7300 --	Of cellulose acetate.	70% <i>ad val.</i>
	3920.7900 --	Of other cellulose derivatives.	70% <i>ad val.</i>
	-	Of other plastics:	
	3920.9100 --	Of polyvinyl butyral.	70% <i>ad val.</i>
	3920.9200 --	Of polyamides.	70% <i>ad val.</i>
	3920.9300 --	Of amino-resins.	70% <i>ad val.</i>

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	3920.9400 --	Of phenolic resins.	70% <i>ad val.</i>
	3920.9900 --	Of other plastics.	70% <i>ad val.</i>
39.21	Other plates, sheets, film, foil and strip, of plastics.		
	Cellular:		
	3921.1100 --	Of polymers of styrene.	70% <i>ad val.</i>
	3921.1200 --	Of polymers of vinyl chloride.	70% <i>ad val.</i>
	3921.1300 --	Of polyurethanes.	70% <i>ad val.</i>
	3921.1400 --	Of regenerated cellulose.	70% <i>ad val.</i>
	3921.1900 --	Of other plastics.	70% <i>ad val.</i>
	3921.9000 -	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	3922.2000 -	Lavatory seats and covers.	70% <i>ad val.</i>
	3922.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	-	Sacks and bags (including cones):	
	3923.2100 --	Of polymers of ethylene.	70% <i>ad val.</i>
	3923.2900 --	Of other plastics.	70% <i>ad val.</i>
	3923.3000 -	Carboys, bottles, flasks and similar articles.	70% <i>ad val.</i>
	3923.4000 -	Spools, cops, bobbins and similar supports	70% <i>ad val.</i>
	3923.5000 -	Stoppers, lids, caps and other closures.	70% <i>ad val.</i>
	3923.9000 -	Other.	70% <i>ad val.</i>
39.24	Tableware, kitchenware, other household articles and toilet articles of plastics.		
	3924.1000 -	Tableware and kitchenware.	35% <i>ad val.</i>
	3924.9000 -	Other.	35% <i>ad val.</i>
39.25	Builders' ware of plastics, not elsewhere specified or included.		
	3925.1000 -	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres.	35% <i>ad val.</i>
	3925.2000 -	Doors, windows and their frames and thresholds for doors.	70% <i>ad val.</i>

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	3925.3000 -	Shutters, blinds (including Venetain blinds) and similar articles and parts thereof.	70% <i>ad val.</i>
	3925.9000 -	Other.	70% <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:	
	3926.1010 ---	Plastic erasers	65% <i>ad val.</i>
	3926.1020 ---	Punch binding strips.	70% <i>ad val.</i>
	3926.1090 ---	Other.	70% <i>ad val.</i>
	-	Articles of apparel and clothing accessories (including gloves):	
	3926.2010 ---	Surgical gloves.	25% <i>ad val.</i>
	3926.2090 ---	Other.	70% <i>ad val.</i>
	3926.3000 -	Fittings for furniture, coachwork or the like.	70% <i>ad val.</i>
	3926.4000 -	Statuettes and other ornamental articles.	70% <i>ad val.</i>
	-	Other:	
	3926.9010 ---	Drinking pots for poultry birds.	70% <i>ad val.</i>
	3926.9020 ---	Synthetic floats for fishing nets	45% <i>ad val.</i>
	3926.9030 ---	Plastic coils (contraceptives) and accessories thereof.	15% <i>ad val.</i>
	3926.9040 ---	Transmission, conveyor or elevator belts	70% <i>ad val.</i>
	3926.9050 ---	Laboratory ware.	35% <i>ad val.</i>
	3926.9060 ---	Spangles.	70% <i>ad val.</i>
	3926.9090 ---	Other.	70% <i>ad val.</i>
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		
	4001.1000 -	Natural rubber latex, whether or not pre-vulcanised	20% <i>ad val.</i>
	-	Natural rubber in other forms:	
	4001.2100 --	Smoked sheets	20% <i>ad val.</i>
	4001.2200 --	Technically specified natural rubber (TSNR)	20% <i>ad val.</i>
	4001.2900 --	Other	20% <i>ad val.</i>
	4001.3000 -	Balata, gutta-percha, guayule, chicle and similar natural gums	20% <i>ad val.</i>

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40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.		
-	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.1100 --	Latex		20% <i>ad val.</i>
4002.1900 --	Other		20% <i>ad val.</i>
4002.2000 -	Butadiene rubber (BR)		20% <i>ad val.</i>
-	Isobutene-isoprene (butyl) rubber (IIR); haloisobutene-isoprene rubber (CIIR or BIIR):		
4002.3100 --	Isobutene-isoprene (butyl) rubber (IIR)		20% <i>ad val.</i>
4002.3900 --	Other		20% <i>ad val.</i>
-	Chloroprene (chlorobutadiene) rubber (CR):		
4002.4100 -	Latex		20% <i>ad val.</i>
4002.4900 --	Other		20% <i>ad val.</i>
-	Acrylonitrile-butadiene rubber (NBR):		
4002.5100 --	Latex		20% <i>ad val.</i>
4002.5900 --	Other		20% <i>ad val.</i>
4002.6000 -	Isoprene rubber (IR)		20% <i>ad val.</i>
4002.7000 -	Ethylene-propylene-non-conjugated diene rubber (EPDM)		20% <i>ad val.</i>
4002.8000 -	Mixtures of any product of heading No. 40.01 with any product of this heading.		20% <i>ad val.</i>
-	Other:		
4002.9100 --	Latex		20% <i>ad val.</i>
4002.9900 --	Other		20% <i>ad val.</i>
40.03	4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	25% <i>ad val.</i>
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.		
-	4004.1100 --	Waste and scrap in the form of uncut tyres, tubes, plates and sheets, rubber coated canvas and rubber belting.	70% <i>ad val.</i>
-	4004.1900 --	Other	45% <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.	70% <i>ad val.</i>

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	4005.2000 -	Solutions; dispersions other than those of sub-heading No. 4005.1000.	70% <i>ad val.</i>
	-	Other:	
	4005.9100 --	Plates, sheets and strip.	70% <i>ad val.</i>
	4005.9900 --	Other.	70% <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.	70% <i>ad val.</i>
	4006.9000 -	Other.	70% <i>ad val.</i>
40.07	4007.0000	Vulcanised rubber thread and cord.	70% <i>ad val.</i>
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
	-	Of cellular rubber:	
	4008.1100 --	Plates, sheets and strip.	70% <i>ad val.</i>
	4008.1900 --	Other.	70% <i>ad val.</i>
	-	Of non-cellular rubber:	
	4008.2100 --	Plates, sheets and strip.	70% <i>ad val.</i>
	4008.2900 --	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	4009.2000 -	Reinforced or otherwise combined only with metal, without fittings.	70% <i>ad val.</i>
	4009.3000 -	Reinforced or otherwise combined only with textile materials, without fittings.	70% <i>ad val.</i>
	4009.4000 -	Reinforced or otherwise combined without fittings.	70% <i>ad val.</i>
	4009.5000 -	With fittings.	70% <i>ad val.</i>
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	
	4010.1000 -	Of trapezoidal cross-section (V-belts and V-belting).	70% <i>ad val.</i>
	-	Other:	
	4010.9100 --	Of a width exceeding 20 cm.	70% <i>ad val.</i>
	4010.9900 --	Other.	70% <i>ad val.</i>

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40.11	New pneumatic tyres, of rubber.		
4011.1000 -	Of a kind used on motor cars (including station wagons and racing cars).	70% ad val.	
4011.2000 -	Of a kind used on buses, lorries or trucks	40% ad val.	
4011.3000 -	Of a kind used on aircraft.	25% ad val.	
4011.4000 -	Of a kind used on motorcycles.	70% ad val.	
4011.5000 -	Of a kind used on bicycles.	70% ad val.	
-	Other :		
--	Having a "herring bone" or similar tread :		
4011.9110 ---	Of a kind used on agricultural tractors	25% ad val.	
4011.9190 ---	Other.	70% ad val.	
--	Other :		
4011.9910 ---	Continuously, vertically stripped tyres used on front wheels of agricultural tractors.	25% ad val.	
4011.9990 ---	Other.	70% ad val.	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.		
-	Retreaded tyres :		
4012.1010 ---	For aircrafts	25% ad val.	
4012.1090 ---	Other.	70% ad val.	
4012.2000 -	Used pneumatic tyres.	70% ad val.	
4012.9000 -	Other.	70% ad val.	
40.13	Inner tubes, of rubber.		
4013.1000 -	Of a kind used on motor car (including station wagons and racing cars), buses or lorries.	70% ad val.	
4013.2000 -	Of a kind used on bicycles.	70% ad val.	
-	Other :		
4013.9010 ---	Of a kind used on agricultural tractors	25% ad val.	
4013.9090 ---	Other.	70% ad val.	
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		
4014.1000 -	Sheath contraceptives.	15% ad val.	
-	Other :		
4014.9010 ---	Hot water bottles.	35% ad val.	

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	4014.9090 ---	Other.	70% <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.	35% <i>ad val.</i>
	4015.1900 --	Other.	70% <i>ad val.</i>
	4015.9000 -	Other.	70% <i>ad val.</i>
40.16		Other articles of vulcanised rubber other than hard rubber.	
	4016.1000 -	Of cellular rubber.	70% <i>ad val.</i>
	-	Other:	
	4016.9100 --	Floor coverings and mats.	70% <i>ad val.</i>
	4016.9200 --	Erasers.	35% <i>ad val.</i>
	4016.9300 --	Gaskets, washers and other seals.	70% <i>ad val.</i>
	4016.9400 --	Boat or dock fenders, whether or not inflatable.	70% <i>ad val.</i>
	4016.9500 --	Other inflatable articles.	70% <i>ad val.</i>
	4016.9900 --	Other.	70% <i>ad val.</i>
40.17	4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	70% <i>ad val.</i>
41.01		Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
	4101.1000 -	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved.	10% <i>ad val.</i>
	-	Other hides and skins of bovine animals, fresh or wet-salted:	
	4101.2100 --	Whole	10% <i>ad val.</i>
	4101.2200 --	Butts and bends	10% <i>ad val.</i>
	4101.2900 --	Other	10% <i>ad val.</i>
	4101.3000 -	Other hides and skins of bovine animals, otherwise preserved	10% <i>ad val.</i>
	4101.4000 -	Hides and skins of equine animals.	10% <i>ad val.</i>
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note I(c) to this Chapter.	

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	4102.1000 -	With wool on	10% <i>ad val.</i>
	-	Without wool on :	
	4102.2100 --	Pickled	10% <i>ad val.</i>
	4102.2900 --	Other	10% <i>ad val.</i>
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.	
	4103.1000 -	Of goats or kids	10% <i>ad val.</i>
	4103.2000 -	Of reptiles	10% <i>ad val.</i>
	4103.9000 -	Other	10% <i>ad val.</i>
41.04		Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.	
	4104.1000 -	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²)	15% <i>ad val.</i>
	-	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :	
	4104.2100 --	Bovine leather, vegetable per-tanned	15% <i>ad val.</i>
	4104.2200 --	Bovine leather, otherwise per-tanned	15% <i>ad val.</i>
	-	Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	
	4104.3100 --	Full grains and grain splits	15% <i>ad val.</i>
	4104.3900 --	Other	15% <i>ad val.</i>
41.05		Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.	
	-	Tanned or retanned but not further prepared, whether or not split :	
	4105.1100 --	Vegetable pre-tanned.	15% <i>ad val.</i>
	4105.1200 --	Otherwise pre-tanned	15% <i>ad val.</i>
	4105.1900 --	Other	15% <i>ad val.</i>
	4105.2000 -	Parchment-dressed or prepared after tanning.	15% <i>ad val.</i>
41.06		Goats or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.	
	-	Tanned or retanned but not further prepared, whether or not split :	
	4106.1100 --	Vegetable pre-tanned	15% <i>ad val.</i>
	4106.1200 --	Otherwise pre-tanned	15% <i>ad val.</i>

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	4106.1900 --	Other	15% <i>ad val.</i>
	4106.2000 --	Parchment-dressed or prepared after tanning	15% <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 -	Of swine	70% <i>ad val.</i>
	-	Of reptiles:	
	4107.2100 --	Vegetable pre-tanned.	70% <i>ad val.</i>
	4107.2900 --	Other.	70% <i>ad val.</i>
	4107.9000 -	Of other animals.	70% <i>ad val.</i>
41.08	4108.0000	Chamois (including combination chamois) leather.	70% <i>ad val.</i>
41.09	4109.0000	Patent leather and patent laminated leather, metallised leather.	70% <i>ad val.</i>
41.10	4110-0000	Parings and other waste of leather or of composition Leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	65% <i>ad val.</i>
41.11	4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	70% <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.	70% <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.	70% <i>ad val.</i>
	4202.1200 --	With outer surface of plastics or of textile materials.	70% <i>ad val.</i>
	4202.1900 --	Other.	70% <i>ad val.</i>
	-	Handbags, whether or not with shoulder strap, including those without handle:	
	4202.2100 --	With outer surface of leather or composition leather or of patent leather.	70% <i>ad val.</i>
	4202.2200 --	With outer surface of plastic sheeting or of textile materials.	70% <i>ad val.</i>

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	4202.2900 --	Other.	70% <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.	70% <i>ad val.</i>
	4202.3200 --	With outer surface of plastic sheeting or of textile materials.	70% <i>ad val.</i>
	4202.3900 --	Other.	70% <i>ad val.</i>
	-	Other:	
	4202.9100 --	With outer surface of leather, of composition leather or of patent leather.	70% <i>ad val.</i>
	4202.9200 --	With outer surface of plastic sheeting or of textile materials.	70% <i>ad val.</i>
	4202.9900 --	Other.	70% <i>ad val.</i>
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.1000 -	Articles of apparel.	70% <i>ad val.</i>
	-	Gloves, mittens and mitts:	
	4203.2100 --	Specially designed for use in sports.	70% <i>ad val.</i>
	4203.2900 --	Other.	70% <i>ad val.</i>
	4203.3000 -	Belts and bandoliers.	70% <i>ad val.</i>
	4203.4000 -	Other clothing accessories.	70% <i>ad val.</i>
42.04	4204.0000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	35% <i>ad val.</i>
42.05	4205.0000	Other articles of leather or of composition leather.	35% <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.	35% <i>ad val.</i>
	-	Other:	
	4206.9010 ---	Tendons made up as machinery belting and laces for machinery belting.	35% <i>ad val.</i>
	4206.9090 ---	Other.	70% <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.	35% <i>ad val.</i>
	4301.2000 -	Of rabbit or hare, whole, with or without head, tail or paws.	35% <i>ad val.</i>

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	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.	35% <i>ad val.</i>
	4301.4000 -	Of beaver, whole, with or without head, tail or paws.	35% <i>ad val.</i>
	4301.5000 -	Of musk-rat, whole, with or without head, tail or paws.	35% <i>ad val.</i>
	4301.6000 -	Of fox, whole, with or without head, tail or paws.	35% <i>ad val.</i>
	4301.7000 -	Of seal, whole, with or without head, tail or paws.	35% <i>ad val.</i>
	4301.8000 -	Other furskins, whole, with or without head, tail or paws.	35% <i>ad val.</i>
	4301.9000 -	Heads, tails paws and other pieces or cuttings, suitable for furriers' use.	35% <i>ad val.</i>
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.	45% <i>ad val.</i>
	4302.1200 --	Of rabbit or hare.	45% <i>ad val.</i>
	4302.1300 --	Of lamb, the following Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.	45% <i>ad val.</i>
	4302.1900 --	Other.	45% <i>ad val.</i>
	4302.2000 -	Heads, tails, paws and other pieces or cuttings, not assembled.	45% <i>ad val.</i>
	4302.3000 -	Whole skins and pieces or cuttings thereof, assembled.	45% <i>ad val.</i>
43.03		Articles of apparel, clothing accessories and other articles of furskin.	
	4303.1000 -	Articles of apparel and clothing accessories.	70% <i>ad val.</i>
	4303.9000 -	Other.	70% <i>ad val.</i>
43.04		Artificial fur and articles thereof.	
	4304.0010 ---	Artificial fur.	45% <i>ad val.</i>
	4304.0020 ---	Articles used for industrial purposes.	25% <i>ad val.</i>
	4304.0090 ---	Other.	70% <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.	

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	4401.1000 -	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.	15% <i>ad val.</i>
	-	Wood in chips or particles:	
	4401.2100 --	Coniferous.	15% <i>ad val.</i>
	4401.2200 --	Non-coniferous.	15% <i>ad val.</i>
	4401.3000 -	Sawdust and wood waste and scrap, whether or not agglomerated in logs briquettes, pellets or similar forms.	15% <i>ad val.</i>
44.02	4402.0000	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	15% <i>ad val.</i>
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.	15% <i>ad val.</i>
	4403.1090 ---	Other.	15% <i>ad val.</i>
		Other, coniferous:	
	4403.2010 ---	Douglas fir.	15% <i>ad val.</i>
	4403.2090 ---	Other.	15% <i>ad val.</i>
	-	Other, of the following tropical woods:	
	4403.3100 ---	Dark Red Meranti, Light Red Meranti and Meranti Bakau.	15% <i>ad val.</i>
	4403.3200 --	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan.	15% <i>ad val.</i>
	--	Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and Kempas:	
	4403.3310 ---	Teak.	15% <i>ad val.</i>
	4403.3390 ---	Other.	15% <i>ad val.</i>
	4403.3400 --	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko.	15% <i>ad val.</i>
	4403.3500 --	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe.	15% <i>ad val.</i>
	-	Other:	
	4403.9100 --	Of Oak (<i>Quercus</i> spp.)	15% <i>ad val.</i>
	4403.9200 --	Of beech (<i>Fagus</i> spp.)	15% <i>ad val.</i>
	4403.9900 --	Other.	15% <i>ad val.</i>
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, beat or otherwise worked, suitable	

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		for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
	4404.1000 -	Coniferous	70% <i>ad val.</i>
	-	Non-coniferous:	
	4404.2010 ---	Of Teakwood.	70% <i>ad val.</i>
	4404.2090 ---	Other	70% <i>ad val.</i>
44.05	4405.0000	Wood wool; wood flour.	70% <i>ad val.</i>
44.06		Railway or tramway sleepers (cross-ties) of wood.	
	-	Not impregnated:	
	4406.1010 ---	Of teakwood.	70% <i>ad val.</i>
	4406.1090 ---	Other	70% <i>ad val.</i>
	-	Other:	
	4406.9010 ---	Of teakwood.	70% <i>ad val.</i>
	4406.9090 ---	Other	70% <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.	
	4407.1000 -	Coniferous	35% <i>ad val.</i>
	-	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 and Kempas.	
	4407.2110 ---	Teak.	70% <i>ad val.</i>
	4407.2190 ---	Other	70% <i>ad val.</i>
	4407.2200 --	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Maore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe.	70% <i>ad val.</i>
	4407.2300 --	Baboen, Mahogany (Swietenia spp.), Imbuia and Balsa.	70% <i>ad val.</i>
	-	Others:	
	4407.9100 --	Of Oak (Quercus spp.)	65% <i>ad val.</i>
	4407.9200 --	Of beech (Fagus spp.)	65% <i>ad val.</i>
	4407.9900 --	Other.	65% <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.	70% <i>ad val.</i>

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	4408.2000 -	Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Luran, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil and Bois de Rose femelle.	70% <i>ad val.</i>
	4408.9000 -	Other.	70% <i>ad val.</i>
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.	
	4409.1000 -	Coniferous	70% <i>ad val.</i>
	4409.2000 -	Non-coniferous	35% <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.	
	4410.1000 -	Of wood.	70% <i>ad val.</i>
	4410.9000 -	Of other ligneous materials.	70% <i>ad val.</i>
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
	-	Fibreboard of a density exceeding 0.8 g/cm ³ :	
	4411.1100 --	Not mechanically worked or surface covered	70% <i>ad val.</i>
	4411.1900 --	Other	70% <i>ad val.</i>
	-	Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	
	4411.2100 --	Not mechanically worked or surface covered.	70% <i>ad val.</i>
	4411.2900 --	Other	70% <i>ad val.</i>
	-	Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :	
	4411.3100 --	Not mechanically worked or surface covered.	70% <i>ad val.</i>
	4411.3900 --	Other	70% <i>ad val.</i>
	4411.9100 --	Not mechanically worked or surface covered.	70% <i>ad val.</i>
	4411.9900 --	Other	70% <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:	
	4412.1100 --	With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Luan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil or Bois de Rose femelle.	70% <i>ad val.</i>
	4412.1200 --	Other, with at least one outer ply of non-coniferous wood.	70% <i>ad val.</i>

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	4412.1900 --	Other.	70% <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.	70% <i>ad val.</i>
	4412.2900 --	Other.	70% <i>ad val.</i>
		Other:	
	4412.9100 --	Containing at least one layer of particle board.	70% <i>ad val.</i>
	4412.9900 --	Other.	70% <i>ad val.</i>
44.13	4413.0000	Densified wood, in blocks, plates, strips or profile shapes.	25% <i>ad val.</i>
44.14	4414.0000	Wooden frames for paintings, photographs, mirrors or similar objects.	35% <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.	35% <i>ad val.</i>
	4415.2000 -	Pallets, box pallets and other load boards.	35% <i>ad val.</i>
44.16	4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	35% <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.	35% <i>ad val.</i>
	4417.0020 ---	Other.	35% <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.	35% <i>ad val.</i>
	4418.2000 -	Doors and their frames and thresholds.	35% <i>ad val.</i>
	4418.3000 -	Parquet panels.	35% <i>ad val.</i>
	4418.4000 -	Shuttering for concrete constructional work.	35% <i>ad val.</i>
	4418.5000 -	Shingles and shakes.	35% <i>ad val.</i>
	4418.9000 -	Other.	35% <i>ad val.</i>
44.19	4419.0000	Tableware and kitchenware, of wood.	35% <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.	70% <i>ad val.</i>
	4420.9000 -	Other.	70% <i>ad val.</i>

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44.21	Other articles of wood.		
	4421.1000 -	Clothes hangers.	70% <i>ad val.</i>
	-	Others:	
	4421.9010 ---	Spools, cops, bobbins, sewing thread reels and the like.	70% <i>ad val.</i>
	4421.9090 ---	Other.	70% <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	15% <i>ad val.</i>
	4501.9000 -	Other	15% <i>ad val.</i>
45.02	4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	15% <i>ad val.</i>
45.03	Articles of natural cork.		
	4503.1000 -	Corks and stoppers.	70% <i>ad val.</i>
	4503.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	4504.9000 -	Other.	70% <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 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.	35% <i>ad val.</i>
	4601.2000 -	Mats, matting and screens of vegetable materials.	35% <i>ad val.</i>
	-	Other:	
	4601.9100 --	Of vegetable materials.	35% <i>ad val.</i>
	4601.9900 --	Other.	35% <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.	70% <i>ad val.</i>
	4602.9000 -	Other.	70% <i>ad val.</i>
47.01	4701.0000	Mechanical wood pulp.	15% <i>ad val.</i>
47.02	4702.0000	Chemical wood pulp, dissolving grades.	15% <i>ad val.</i>

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47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
	-	Unbleached:	
	4703.1100 --	Coniferous.	35% <i>ad val.</i>
	4703.1900 --	Non-coniferous.	35% <i>ad val.</i>
	-	Semi-bleached or bleached:	
	4703.2100 --	Coniferous.	35% <i>ad val.</i>
	4703.2900 --	Non-coniferous.	35% <i>ad val.</i>
47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
	-	Unbleached:	
	4704.1100 --	Coniferous.	35% <i>ad val.</i>
	4704.1900 --	Non-coniferous.	35% <i>ad val.</i>
	-	Semi-bleached or bleached:	
	4704.2100 --	Coniferous.	35% <i>ad val.</i>
	4704.2900 --	Non-coniferous.	35% <i>ad val.</i>
47.05	4705.0000	Semi-chemical wood pulp.	35% <i>ad val.</i>
47.06		Pulps of other fibrous cellulosic materials.	
	4706.1000 -	Cotton Linters pulp.	35% <i>ad val.</i>
	-	Other:	
	4706.9100 --	Mechanical.	35% <i>ad val.</i>
	4706.9200 --	Chemical.	35% <i>ad val.</i>
	4706.9300 --	Semi-chemical.	35% <i>ad val.</i>
47.07		Waste and scrap of paper or paperboard.	
	4707.1000 -	Of unbleached kraft paper or paperboard or of corrugated paper or paperboard.	45% <i>ad val.</i>
	4707.2000 -	Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass.	45% <i>ad val.</i>
	4707.3000 -	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter).	45% <i>ad val.</i>
	4707.9000 -	Other, including unsorted waste and scrap.	45% <i>ad val.</i>
48.01	4801.0000	Newsprint, in rolls or sheets.	70% <i>ad val.</i>
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard.	

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	4802.1000 -	Hand-made paper and paperboard.	70% <i>ad val.</i>
	4802.2000 -	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard.	65% <i>ad val.</i>
	4802.3000 -	Carbonising base paper.	65% <i>ad val.</i>
	4802.4000 -	Wall paper base.	70% <i>ad val.</i>
		Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	4802.5100 --	Weighing less than 40 g/m ²	70% <i>ad val.</i>
	4802.5200 --	Weighing 40 g/m ² or more but not more than 150 g/m ²	70% <i>ad val.</i>
	4802.5300 --	Weighing more than 150 g/m ²	70% <i>ad val.</i>
	4802.6000 -	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process.	70% <i>ad val.</i>
48.03	4803.0000	Toilet or facial tissue stock, towel or napkin similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	70% <i>ad val.</i>
48.04		uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	
		Kraftliner:	
	4804.1100 --	Unbleached.	70% <i>ad val.</i>
	4804.1900 --	Other.	70% <i>ad val.</i>
		Sack kraft paper:	
	4804.2100 --	Unbleached.	70% <i>ad val.</i>
		Other kraft paper and paperboard weighing 150 g/m ² or less:	
	4804.2900 --	Other.	70% <i>ad val.</i>
	4804.3100 --	Unbleached.	70% <i>ad val.</i>
	4804.3900 --	Other.	70% <i>ad val.</i>
		Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
	4804.4100 --	Unbleached.	70% <i>ad val.</i>
	4804.4200 --	Bleached uniformly throughout the mass and of which more than 95% by weight or the total fibre content consists of wood fibres obtained by a chemical process.	70% <i>ad val.</i>

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	4804.4900 --	Other.	70% <i>ad val.</i>
	-	Other kraft paper and paperboard weighing 225 g/m ² or more:	
	4804.5100 --	Unbleached.	70% <i>ad val.</i>
	4804.5200 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.	70% <i>ad val.</i>
	4804.5900 --	Other.	70% <i>ad val.</i>
48.05		Other uncoated paper and paperboard, in rolls or sheets.	
	4805.1000 -	Semi-chemical fluting paper (corrugating medium).	70% <i>ad val.</i>
	-	Multi-ply paper and paperboard:	
	4805.2100 --	Each layer bleached.	70% <i>ad val.</i>
	4805.2200 --	With only one outer layer bleached.	70% <i>ad val.</i>
	4805.2300 --	Having three or more layers, of which only the two outer layers are bleached.	70% <i>ad val.</i>
	4805.2900 --	Other.	70% <i>ad val.</i>
	4805.3000 -	Sulphite wrapping paper.	70% <i>ad val.</i>
	4805.4000 -	Filter paper and paper-board	70% <i>ad val.</i>
	4805.5000 -	Felt paper and paperboard	70% <i>ad val.</i>
	4805.6000 -	Other paper and paper-board, weighing 150 g/m ² or less	70% <i>ad val.</i>
	4805.7000 -	Other paper and paper-board, weighing more than 150 g/m ² but less than 225 g/m ²	70% <i>ad val.</i>
	4805.8000 -	Other paper and paper-board, weighing 225 g/m ² or more	70% <i>ad val.</i>
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent paper, in rolls or sheets.	
	4806.1000 -	Vegetable parchment	70% <i>ad val.</i>
	4806.2000 -	Greaseproof papers	70% <i>ad val.</i>
	4806.3000 -	Tracing papers	70% <i>ad val.</i>
	4806.4000 -	Glassine and other glazed transparent or translucent papers.	70% <i>ad val.</i>
48.07		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	
	4807.1000 -	Paper and paperboard, laminated internally with bitumen, tar or asphalt.	70% <i>ad val.</i>
		Other:	

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	4807.9100 -	Straw paper and paperboard, whether or not covered with paper other than straw paper.	70% <i>ad val.</i>
	4807.9900 -	Other	70% <i>ad val.</i>
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.	
	4808.1000 -	Corrugated paper and paperboard, whether or not perforated.	70% <i>ad val.</i>
	4808.2000 -	Sack kraft paper, creped or crinkled, whether or not embossed or perforated.	70% <i>ad val.</i>
	4808.3000 -	Other kraft paper, creped or crinkled, whether or not embossed or perforated.	70% <i>ad val.</i>
	4808.9000 -	Other	70% <i>ad val.</i>
48.09		Carbon paper, self-copy paper and other copy or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls, of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	
	4809.1000 -	Carbon or similar copying papers.	70% <i>ad val.</i>
	4809.2000 -	Self-copy paper.	70% <i>ad val.</i>
	4809.9000 -	Other	70% <i>ad val.</i>
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.	
		Paper and paperboard of a kind used for writing, printing, or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre contents consists of such fibres :	
	4810.1100 -	Weighing not more than 150 g/m ²	70% <i>ad val.</i>
	4810.1200 -	Weighing more than 150 g/m ²	70% <i>ad val.</i>
		Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process :	
	4810.2100 -	Light-weight coated paper.	70% <i>ad val.</i>
	4810.2900 -	Other	70% <i>ad val.</i>
		Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :	

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	4810.3100 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less.	
	4810.3200 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² .	70% <i>ad val.</i>
	4810.3900 --	Other	70% <i>ad val.</i>
	-	Other paper and paperboard:	
	4810.9100 --	Multi-ply	70% <i>ad val.</i>
	4810.9900 --	Other	70% <i>ad val.</i>
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	
	4811.1000 -	Tarred, bituminised or asphalted paper and paperboard.	70% <i>ad val.</i>
	-	Gummed or adhesive paper and paperboard:	
	4811.2100 --	Self-adhesive.	70% <i>ad val.</i>
	4811.2900 --	Other.	70% <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 .	45% <i>ad val.</i>
	4811.3900 --	Other.	45% <i>ad val.</i>
	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	
	4811.4010 --	Printed paper and paper board meant for packing of confectionary, soap and the like.	70% <i>ad val.</i>
	4811.4090 --	Other	45% <i>ad val.</i>
	4811.9000 -	Other paper, paperboard, cellulose wadding and webs of cellulose fibres.	70% <i>ad val.</i>
48.12	4812.0000	Filter blocks, slabs and plates, of paper pulp.	70% <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.	70% <i>ad val.</i>
	4813.2000 -	In rolls of a width not exceeding 5 cm.	65% <i>ad val.</i>
	4813.9000 -	Other	65% <i>ad val.</i>
48.14		Wall paper and similar wall coverings; window transparencies of paper.	

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	4814.1000 -	"Ingrain" paper.	70% <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.	70% <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.	70% <i>ad val.</i>
	4814.9000 -	Other.	70% <i>ad val.</i>
48.15	4815.0000	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	70% <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.	70% <i>ad val.</i>
	4816.2000 -	Self-copy paper.	70% <i>ad val.</i>
	4816.3000 -	Duplicator stencils.	70% <i>ad val.</i>
	4816.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	4817.2000 -	Letter cards, plain post-cards and correspondence cards.	70% <i>ad val.</i>
	4817.3000 -	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	70% <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.	70% <i>ad val.</i>
	4818.2000 -	Handkerchiefs, cleansing or facial tissues and towels.	70% <i>ad val.</i>
	4818.3000 -	Tablecloths and serviettes.	70% <i>ad val.</i>
	4818.4000 -	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	70% <i>ad val.</i>
	4818.5000 -	Articles of apparel and clothing accessories.	70% <i>ad val.</i>
	4818.9000 -	Other.	70% <i>ad val.</i>

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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.	70% <i>ad val.</i>
	4819.2000 -	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	70% <i>ad val.</i>
	4819.3000 -	Sacks and bags, having a base of a width of 40 cm or more.	70% <i>ad val.</i>
	4819.4000 -	Other sacks and bags, including cones.	70% <i>ad val.</i>
	4819.5000 -	Other packing containers, including record sleeves.	70% <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.	70% <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.	70% <i>ad val.</i>
	4820.2000 -	Exercise books.	70% <i>ad val.</i>
	4820.3000 -	Binders (other than book covers), folders and file covers.	70% <i>ad val.</i>
	-	Manifold business forms and interleaved carbon sets.	
	4820.4010 ---	Credit card slips.	Rs. 0.40 per slip plus 25% <i>ad val.</i>
	4820.4090 ---	Other.	70% <i>ad val.</i>
	4820.5000 -	Albums for samples or for collections.	70% <i>ad val.</i>
	4820.9000 -	Other.	70% <i>ad val.</i>
48.21	Paper or paperboard labels of all kinds, whether or not printed.		
	4821.1000 -	Printed.	70% <i>ad val.</i>
	4821.9000 -	Other.	70% <i>ad val.</i>
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).		
	4822.1000 -	Of a kind used for winding textile yarn.	70% <i>ad val.</i>

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	4822.9000 -	Other	70% <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.	70% <i>ad val.</i>
	4823.1900 --	Other.	70% <i>ad val.</i>
	4823.2000 -	Filter paper and paperboard.	70% <i>ad val.</i>
	4823.3000 -	Cards, not punched, for punch card machines, whether or not in strips.	70% <i>ad val.</i>
	4823.4000 -	Rolls, sheets and dials, printed for self-recording apparatus.	70% <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.	70% <i>ad val.</i>
	4823.5900 --	Other.	70% <i>ad val.</i>
	4823.6000 -	Trays, dishes, plates cups and the like, of paper or paperboard.	70% <i>ad val.</i>
	4823.7000 -	Moulded or pressed articles of paper pulp.	70% <i>ad val.</i>
	-	Other:	
	4823.9010 ---	Cards for Jacquard machines.	70% <i>ad val.</i>
	4823.9090 ---	Other.	70% <i>ad val.</i>
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
	-	In single sheets, whether or not folded:	
	4901.1010 ---	Textual matter	55% <i>ad val.</i>
	4901.1090 ---	Other	15% <i>ad val.</i>
	4901.9100 --	Dictionaries and encyclopaedias, and serial instalments thereof.	15% <i>ad val.</i>
	4901.9900 --	Other	15% <i>ad val.</i>
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
	-	Appearing at least four times a week.	
	4902.1010 ---	Accorded declaration in Pakistan but printed abroad.	65% <i>ad val.</i>
	4902.1090 ---	Other	15% <i>ad val.</i>
	-	Other:	

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	4902.9010 ---	Accorded declaration in Pakistan but printed abroad	65% <i>ad val.</i>
	4902.9090 ---	Other	15% <i>ad val.</i>
49.03	4903.0000	Children's picture, drawing or colouring books.	15% <i>ad val.</i>
49.04	4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	15% <i>ad val.</i>
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
	4905.1000 -	Globes.	15% <i>ad val.</i>
	-	Other:	
	4905.9100 --	In book form.	15% <i>ad val.</i>
	4905.9900 --	Other.	15% <i>ad val.</i>
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.	70% <i>ad val.</i>
	4906.0090 ---	Other.	15% <i>ad val.</i>
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.	
	4907.0010 ---	Cheque books	Rs. 1 per cheque + 25% <i>ad val.</i>
	4907.0020 ---	Stock, share, bond certificates and similar documents of title.	70% <i>ad val.</i>
	4907.0030 ---	Travellers' cheques	Rs. 0.40 per cheque + 25% <i>ad val.</i>
	4907.0090 ---	Other	25% <i>ad val.</i>
49.08		Transfers (decalcomanias).	
	4908.1000 -	Transfers (decalcomanias), vitrifiable.	70% <i>ad val.</i>
	4908.9000 -	Other.	70% <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.	70% <i>ad val.</i>
49.10	4910.0000	Calendars of any kind, printed, including calendar blocks.	70% <i>ad val.</i>
49.11		Other printed matter, including printed pictures and photographs.	

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	4911.1000 -	Trade advertising material, commercial catalogues and the like.	25% <i>ad val.</i>
	-	Other:	
	4911.9100 --	Pictures, designs and photographs.	70% <i>ad val.</i>
	--	Other:	
	4911.9910 ---	Posters, pamphlets and other printed material intended for tourist promotion issued under the auspices of the Government of the country within which travel is to be stimulated and are not primarily intended to advertise the services of any private tourist agency.	25% <i>ad val.</i>
	4911.9920 ---	Wall pictures such as are ordinarily used for instructional purposes and charts and diagrams for the study of sciences.	25% <i>ad val.</i>
	4911.9930 ---	Charts and schematic maps	25% <i>ad val.</i>
	4911.9990 ---	Other.	70% <i>ad val.</i>
50.01	5001.0000	Silk-worm cocoons suitable for reeling.	15% <i>ad val.</i>
50.02	5002.0000	Raw silk (not thrown).	25% <i>ad val.</i>
50.03		Silk waste (including cocoons unsuitable for reeling yarn waste and garnetted stock).	
	5003.1000 -	Not carded or combed.	70% <i>ad val.</i>
	5003.9000 -	Other.	70% <i>ad val.</i>
50.04	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	70% <i>ad val.</i>
50.05	5005.0000	Yarn spun from silk waste not put up for retail sale.	70% <i>ad val.</i>
50.06	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sales; silk worm gut.	70% <i>ad val.</i>
50.07		Woven fabrics of silk or of silk waste.	
	-	Fabrics of noil silk:	
	5007.1010 ---	Tafetta.	70% <i>ad val.</i>
	5007.1090 ---	Other.	70% <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.	70% <i>ad val.</i>
	5007.2090 ---	Other.	70% <i>ad val.</i>
	-	Other fabrics:	
	5007.9010 ---	Tafetta.	70% <i>ad val.</i>
	5007.9090 ---	Other.	70% <i>ad val.</i>

1	2	3	4
51.01	Wool, not carded or combed.		
	-	Greasy, including fleece-washed wool:	
	5101.1100 --	Shorn wool	15% <i>ad val.</i>
	5101.1900 --	Other	15% <i>ad val.</i>
	-	Degreased, not carbonised:	
	5101.2100 --	Shorn wool	15% <i>ad val.</i>
	5101.2900 --	Other	15% <i>ad val.</i>
	5101.3000 -	Carbonised	15% <i>ad val.</i>
51.02	Fine or coarse animal hair, not carded or combed.		
	5102.1000 -	Fine animal hair	15% <i>ad val.</i>
	5102.2000 -	Coarse animal hair	15% <i>ad val.</i>
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.		
	5103.1000 -	Noils of wool or of fine animal hair.	25% <i>ad val.</i>
	5103.2000 -	Other waste of wool or of fine animal hair.	25% <i>ad val.</i>
	5103.3000 -	Waste of coarse animal hair.	25% <i>ad val.</i>
51.04	5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	15% <i>ad val.</i>
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).		
	5105.1000 -	Carded wool	15% <i>ad val.</i>
	-	Wool tops and other combed wool:	
	5105.2100 --	Combed wool in fragments	15% <i>ad val.</i>
	5105.2900 --	Other	15% <i>ad val.</i>
	5105.3000 -	Fine animal hair, carded or combed.	15% <i>ad val.</i>
	5105.4000 -	Coarse animal hair, carded or combed.	15% <i>ad val.</i>
51.06	Yarn of carded wool, not put up for retail sale		
	-	Containing 85% or more by weight of wool:	
	5106.1010 ---	Not exceeding 2215 decitex	25% <i>ad val.</i>
	5106.1090 ---	Other	45% <i>ad val.</i>
	-	Containing less than 85% by weight of wool:	
	5106.2010 ---	Not exceeding 2215 decitex	25% <i>ad val.</i>
	5106.2090 ---	Other	45% <i>ad val.</i>
51.07	Yarn of combed wool, not put up for retail sale.		
	-	Containing 85% or more by weight of wool:	
	5107.1010 ---	Not exceeding 1265 decitex	25% <i>ad val.</i>

1	2	3	4
	5107.1090 ---	Other	45% <i>ad val.</i>
	-	Containing less than 85% by weight of wool:	
	5107.2010 ---	Not exceeding 1265 decitex	25% <i>ad val.</i>
	5107.2090 ---	Other	45% <i>ad val.</i>
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
	5108.1000 -	Carded.	70% <i>ad val.</i>
	5108.2000 -	Combed.	70% <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.	70% <i>ad val.</i>
	5109.9000 -	Other.	70% <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.	70% <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 .	70% <i>ad val.</i>
	5111.1900 --	Other.	70% <i>ad val.</i>
	5111.2000 -	Other, mixed mainly or solely with man-made filaments.	70% <i>ad val.</i>
	5111.3000 -	Other, mixed mainly or solely with man-made staple fibres.	70% <i>ad val.</i>
	5111.9000 -	Other.	70% <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 gm/m ² .	70% <i>ad val.</i>
	5112.1900 --	Other.	70% <i>ad val.</i>
	5112.2000 -	Other, mixed mainly or solely with man-made filaments.	70% <i>ad val.</i>
	5112.3000 -	Other, mixed mainly or solely with man-made staple fibres.	70% <i>ad val.</i>
	5112.9000 -	Other.	70% <i>ad val.</i>
51.13	5113.0000	Woven fabrics of coarse animal hair or of horsehair.	70% <i>ad val.</i>
52.01	5201.0000	Cotton, not carded or combed.	10% <i>ad val.</i>

1	2	3	4
52.02		Cotton waste (including yarn waste and granetted stock).	
	5202.1000 -	Yarn waste (including thread waste).	65% <i>ad val.</i>
	-	Other.	
	5202.9100 --	Granetted stock.	65% <i>ad val.</i>
	5202.9900 --	Other.	65% <i>ad val.</i>
52.03	5203.0000	Cotton, carded or combed.	65% <i>ad val.</i>
52.04		Cotton sewing thread, whether or not put up for retail sale.	
	-	Not put up for retail sale:	
	5204.1100 --	Containing 85% or more by weight of cotton.	65% <i>ad val.</i>
	5204.1900 --	Other.	65% <i>ad val.</i>
	5204.2000 -	Put up for retail sale.	65% <i>ad val.</i>
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	
	-	Single yarn, of uncombed fibers:	
	5205.1100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number).	65% <i>ad val.</i>
	5205.1200 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	65% <i>ad val.</i>
	5205.1300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	65% <i>ad val.</i>
	5205.1400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	65% <i>ad val.</i>
	5205.1500 --	Measuring less than 125 decitex (exceeding 80 metric number).	65% <i>ad val.</i>
	-	Single yarn, of combed fibres:	
	5205.2100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number).	65% <i>ad val.</i>
	5205.2200 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	65% <i>ad val.</i>
	5205.2300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	65% <i>ad val.</i>
	5205.2400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	65% <i>ad val.</i>
	5205.2500 --	Measuring less than 125 decitex (exceeding 80 metric number).	65% <i>ad val.</i>

1	2	3	4
	-	Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.3100 --		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	65% <i>ad val.</i>
5205.3200 --		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	65% <i>ad val.</i>
5205.3300 --		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	65% <i>ad val.</i>
5205.3400 --		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	65% <i>ad val.</i>
5205.3500 --		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	65% <i>ad val.</i>
	-	Multiple (folded) or cabled yarn, of combed fibres:	
5205.4100 --		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	65% <i>ad val.</i>
5205.4200 --		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	65% <i>ad val.</i>
5205.4300 --		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	65% <i>ad val.</i>
5205.4400 --		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	65% <i>ad val.</i>
5205.4500 --		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	65% <i>ad val.</i>
52.06		Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	
	-	Single yarn, of uncombed fibres:	
5206.1100 --		Measuring 714.29 decitex or more (not exceeding 14 metric number).	65% <i>ad val.</i>
5206.1200 --		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	65% <i>ad val.</i>
5206.1300 --		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	65% <i>ad val.</i>

1	2	3	4
5206.1400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	65% <i>ad val.</i>	
5206.1500 --	Measuring less than 125 decitex (exceeding 80 metric number).	65% <i>ad val.</i>	
-	Single yarn, of combed fibres:		
5206.2100 --	Measuring 714.29 decitex or more (not exceeding 14 metric number).	65% <i>ad val.</i>	
5206.2200 --	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	65% <i>ad val.</i>	
5206.2300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	65% <i>ad val.</i>	
5206.2400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	65% <i>ad val.</i>	
5206.2500 --	Measuring less than 192.31 decitex (exceeding 80 metric number).	65% <i>ad val.</i>	
-	Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.3100 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	65% <i>ad val.</i>	
5206.3200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	65% <i>ad val.</i>	
5206.3300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	65% <i>ad val.</i>	
5206.3400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	65% <i>ad val.</i>	
5206.3500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	65% <i>ad val.</i>	
-	Multiple (folded) or cabled yarn, of combed fibres:		
5206.4100 --	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	65% <i>ad val.</i>	
5206.4200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	65% <i>ad val.</i>	

1	2	3	4
	5206.4300 --	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	65% <i>ad val.</i>
	5206.4400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	65% <i>ad val.</i>
	5206.4500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	65% <i>ad val.</i>
52.07	Cotton yarn (other than sewing thread), put up for retail sale.		
	5207.1000 -	Containing 85% or more by weight of cotton.	65% <i>ad val.</i>
	5207.9000 -	Other.	65% <i>ad val.</i>
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ²		
	-	Unbleached:	
	5208.1100 --	Plain weave, weighing not more than 100 g/m ²	70% <i>ad val.</i>
	5208.1200 --	Plain weave, weighing more than 100 g/m ²	70% <i>ad val.</i>
	5208.1300 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5208.1900 --	Other fabrics.	70% <i>ad val.</i>
	-	Bleached:	
	5208.2100 --	Plain weave, weighing not more than 100 g/m ²	70% <i>ad val.</i>
	5208.2200 --	Plain weave, weighing more than 100 g/m ²	70% <i>ad val.</i>
	5208.2300 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5208.2900 --	Other fabrics.	70% <i>ad val.</i>
	-	Dyed:	
	5208.3100 --	Plain weave, weighing not more than 100 g/m ²	70% <i>ad val.</i>
	5208.3200 --	Plain weave, weighing more than 100 g/m ²	70% <i>ad val.</i>
	5208.3300 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5208.3900 --	Other fabrics.	70% <i>ad val.</i>
	-	Of yarns of different colours:	
	5208.4100 --	Plain weave, weighing not more than 100 g/m ²	70% <i>ad val.</i>
	5208.4200 --	Plain weave, weighing more than 100 g/m ²	70% <i>ad val.</i>
	5208.4300 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5208.4900 --	Other fabrics.	70% <i>ad val.</i>
	Printed:		

1	2	3	4
	5208.5100 --	Plain weave, weighing not more than 100 g/m ²	70% <i>ad val.</i>
	5208.5200 --	Plain weave, weighing more than 100 g/m ²	70% <i>ad val.</i>
	5208.5300 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5208.5900 --	Other fabrics.	70% <i>ad val.</i>
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²		
	-	Unbleached:	
	5209.1100 --	Plain weave.	70% <i>ad val.</i>
	5209.1200 --	3-thread or 4-thread twill including cross twill.	70% <i>ad val.</i>
	5209.1900 --	Other fabrics.	70% <i>ad val.</i>
	-	Bleached:	
	5209.2100 --	Plain weave.	70% <i>ad val.</i>
	5209.2200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5209.2900 --	Other fabrics.	70% <i>ad val.</i>
	-	Dyed:	
	5209.3100 --	Plain weave.	70% <i>ad val.</i>
	5209.3200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5209.3900 --	Other fabrics.	70% <i>ad val.</i>
	-	Of yarns of different colours:	
	5209.4100 --	Plain weave.	70% <i>ad val.</i>
	5209.4200 --	Denim.	70% <i>ad val.</i>
	5209.4300 --	Other fabrics of 3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5209.4900 --	Other fabrics.	70% <i>ad val.</i>
	-	Printed:	
	5209.5100 --	Plain weave.	70% <i>ad val.</i>
	5209.5200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5209.5900 --	Other fabrics.	70% <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/m ²		
	-	Unbleached:	
	5210.1100 --	Plain weave.	70% <i>ad val.</i>
	5210.1200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5210.1900 --	Other fabrics.	70% <i>ad val.</i>

1	2	3	4
	-	Bleached:	
	5210.2100 --	Plain weave.	70% <i>ad val.</i>
	5210.2200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5210.2900 --	Other fabrics.	70% <i>ad val.</i>
	-	Dyed:	
	5210.3100 --	Plain weave.	70% <i>ad val.</i>
	5210.3200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5210.3900 --	Other fabrics.	70% <i>ad val.</i>
	-	Of yarns of different colours:	
	5210.4100 --	Plain weave.	70% <i>ad val.</i>
	5210.4200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5210.4900 --	Other fabrics.	70% <i>ad val.</i>
	-	Printed:	
	5210.5100 --	Plain weave.	70% <i>ad val.</i>
	5210.5200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5210.5900 --	Other fabrics.	70% <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/m ²	
	-	Unbleached:	
	5211.1100 --	Plain weave.	70% <i>ad val.</i>
	5211.1200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5211.1900 --	Other fabrics.	70% <i>ad val.</i>
	-	Bleached:	
	5211.2100 --	Plain weave.	70% <i>ad val.</i>
	5211.2200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5211.2900 --	Other fabrics.	70% <i>ad val.</i>
	-	Dyed:	
	5211.3100 --	Plain weave.	70% <i>ad val.</i>
	5211.3200 --	3-thread or 4-thread twill, including cross twill.	70% <i>ad val.</i>
	5211.3900 --	Other fabrics.	70% <i>ad val.</i>

1	2	3	4
	-	Of yarns of different colours:	
5211.4100 --	Plain weave.		70% <i>ad val.</i>
5211.4200 --	Denim.		70% <i>ad val.</i>
5211.4300 --	3-thread or 4-thread twill, including cross twill.		70% <i>ad val.</i>
5211.4900 --	Other fabrics.		70% <i>ad val.</i>
-	Printed:		
5211.5100 --	Plain weave.		70% <i>ad val.</i>
5211.5200 --	3-thread or 4-thread twill, including cross twill.		70% <i>ad val.</i>
5211.5900 --	Other fabrics.		70% <i>ad val.</i>
52.12	Other woven fabrics of cotton.		
	Weighing not more than 200 g/m ² :		
5212.1100 --	Unbleached.		70% <i>ad val.</i>
5212.1200 --	Bleached.		70% <i>ad val.</i>
5212.1300 --	Dyed.		70% <i>ad val.</i>
5212.1400 --	Of yarns of different colours.		70% <i>ad val.</i>
5212.1500 --	Printed.		70% <i>ad val.</i>
-	Weighing more than 200 g/m ² :		
5212.2100 --	Unbleached.		70% <i>ad val.</i>
5212.2200 --	Bleached.		70% <i>ad val.</i>
5212.2300 --	Dyed.		70% <i>ad val.</i>
5212.2400 --	Of yarns of different colours.		70% <i>ad val.</i>
5212.2500 --	Printed.		70% <i>ad val.</i>
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).		
5301.1000 -	Flax, raw or retted		25% <i>ad val.</i>
-	Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.2100 --	Broken or scutched.		35% <i>ad val.</i>

1	2	3	4
	5301.2900 --	Other	35% <i>ad val.</i>
	5301.3000 -	Flax tow and waste.	35% <i>ad val.</i>
53.02		True hemp (<i>Cannabis sativa</i> L.) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
	5302.1000 -	True hemp, raw or retted.	25% <i>ad val.</i>
	5302.9000 -	Other.	25% <i>ad val.</i>
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
	5303.1000 -	jute and other textile bast fibres, raw or retted.	25% <i>ad val.</i>
	5303.9000 -	Other.	25% <i>ad val.</i>
53.04		Sisal and other textile fibres of the genus <i>Agave</i> , raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
	5304.1000 -	Sisal and other textile fibres of the genus <i>Agave</i> , raw.	25% <i>ad val.</i>
	5304.9000 -	Other	25% <i>ad val.</i>
53.05		Coconut, abaca (manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	
	-	Of coconut (coir):	
	5305.1100 --	Raw.	25% <i>ad val.</i>
	5305.1900 --	Other	25% <i>ad val.</i>
	-	Of abaca:	
	5305.2100 --	Raw.	65% <i>ad val.</i>
	5305.2900 --	Other	65% <i>ad val.</i>
	5305.9100 --	Raw.	25% <i>ad val.</i>
	5305.9900 --	Other.	25% <i>ad val.</i>
53.06		Flax yarn.	
	5306.1000 -	Single.	65% <i>ad val.</i>
	5306.2000 -	Multiple folded or cabled.	65% <i>ad val.</i>
53.07		Yarn of jute or of other textile bast fibres of heading No. 53.03.	
	5307.1000 -	Single.	65% <i>ad val.</i>

1	2	3	4
	5307.2000 -	Multiple (folded) or cabled.	65% <i>ad val.</i>
53.08		Yarn of other vegetable textile fibres; paper yarn.	
	5308.1000 -	Coir yarn.	65% <i>ad val.</i>
	5308.2000 -	True hemp yarn.	65% <i>ad val.</i>
	5308.3000 -	Paper yarn.	65% <i>ad val.</i>
	5308.9000 -	Other.	65% <i>ad val.</i>
53.09		Woven fabrics of flax.	
	-	Containing 85% or more by weight of flax:	
	5309.1100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5309.1900 --	Other.	70% <i>ad val.</i>
	-	Containing less than 85% by weight of flax:	
	5309.2100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5309.2900 --	Other.	70% <i>ad val.</i>
53.10		Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	
	5310.1000 -	Unbleached.	70% <i>ad val.</i>
	5310.9000 -	Other.	70% <i>ad val.</i>
53.11	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	70% <i>ad val.</i>
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. + 25% <i>ad val.</i>
	5401.2000 -	Of artificial filaments.	Rs. 30 per kg. + 25% <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. + 25 % <i>ad val.</i>
	5402.2000 -	High tenacity yarn of polyesters.	Rs. 30 per kg. + 25% <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. + 25% <i>ad val.</i>
	5402.3200 --	Of nylon or other polyamides, measuring per single yarn more than 50 tex.	Rs. 30 per kg. + 25% <i>ad val.</i>
	5402.3300 --	Of polyesters.	Rs. 30 per kg. + 25% <i>ad val.</i>

1	2	3	4
5402.3900 --	Other.		Rs. 30 per kg. + 25% <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. + 25% <i>ad val.</i>
5402.4200 --	Of polyesters, partially oriented.		Rs. 30 per kg. + 25% <i>ad val.</i>
5402.4300 --	Of polyesters, other.		Rs. 30 per kg. + 25% <i>ad val.</i>
5402.4900 --	Other.		Rs. 30 per kg. + 25% <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. + 25% <i>ad val.</i>
5402.5200 --	Of polyesters.		Rs. 30 per kg. + 25% <i>ad val.</i>
5402.5900 --	Other.		Rs. 30 per kg. + 25% <i>ad val.</i>
	Other yarn, multiple (folded) or cabled:		
5402.6100 --	Of nylon or other polyamides.		Rs. 30 per kg. + 25% <i>ad val.</i>
5402.6200 --	Of polyesters.		Rs. 30 per kg. + 25% <i>ad val.</i>
5402.6900 --	Other.		Rs. 30 per kg. + 25% <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 tenacity yarn of viscose rayon.		Rs. 30 per kg. + 25% <i>ad val.</i>
5403.2000 -	Textured Yarn.		Rs. 30 per kg. + 25% <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. + 25% <i>ad val.</i>
5403.3200 --	Of viscose rayon, with a twist exceeding 120 turns per metre.		Rs. 30 per kg. + 25% <i>ad val.</i>
5403.3300 --	Of cellulose acetate.		Rs. 30 per kg. + 25% <i>ad val.</i>
5403.3900 --	Other.		Rs. 30 per kg. + 25% <i>ad val.</i>

1	2	3	4	
	-	Other yarn, multiple (folded) or cabled :		
5403.4100	--	Of viscose rayon.	Rs. 30 per kg. + 25% <i>ad val.</i>	
5403.4200	--	Of cellulose acetate.	Rs. 30 per kg. + 25% <i>ad val.</i>	
5403.4900	--	Other.	Rs. 30 per kg. + 25% <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) of synthetic textile materials of an apparent width not exceeding 5 mm.		
5404.1000	-	Monofilament.	70% <i>ad val.</i>	
	-	Other :		
5404.9010	---	Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides.	65% <i>ad val.</i>	
5404.9090	---	Other.	70% <i>ad val.</i>	
54.05	5405.0000	Artificial monofilament of 67 decitex or more and of which no cross sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.		
	5405.0010	---	Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides.	65% <i>ad val.</i>
	5405.0090	---	Other.	70% <i>ad val.</i>
54.06		Man made filament yarn (other than sewing thread), put up for retail sale.		
5406.1000	-	Synthetic filament yarn.	Rs. 30 per kg. + 25% <i>ad val.</i>	
5406.2000	-	Artificial filament yarn.	Rs. 30 per kg. + 25% <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.	70% <i>ad val.</i>	
5407.2000	-	Woven fabrics obtained from strip or the like.	70% <i>ad val.</i>	
5407.3000	-	Fabrics specified in Note 9 to Section XI.	70% <i>ad val.</i>	
	-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :		

1	2	3	4
	5407.4100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5407.4200 --	Dyed.	70% <i>ad val.</i>
	5407.4300 --	Of yarns of different colours.	70% <i>ad val.</i>
	5407.4400 --	Printed.	70% <i>ad val.</i>
	-	Other woven fabrics containing 85% or more by weight of textured polyester filaments:	
	5407.5100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5407.5200 --	Dyed.	70% <i>ad val.</i>
	5407.5300 --	Of yarns of different colours.	70% <i>ad val.</i>
	5407.5400 --	Printed.	70% <i>ad val.</i>
	5407.6000 -	Other woven fabrics containing 85% or more by weight of textured polyester filaments.	70% <i>ad val.</i>
	-	Other woven fabrics containing 85% or more by weight of synthetic filament:	
	5407.7100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5407.7200 --	Dyed.	70% <i>ad val.</i>
	5407.7300 --	Of yarns of different colours.	70% <i>ad val.</i>
	5407.7400 --	Printed colours.	70% <i>ad val.</i>
	-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
	5407.8100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5407.8200 --	Dyed.	70% <i>ad val.</i>
	5407.8300 --	Of yarns of different colours.	70% <i>ad val.</i>
	5407.8400 --	Printed.	70% <i>ad val.</i>
	-	Other woven fabrics:	
	5407.9100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5407.9200 --	Dyed.	70% <i>ad val.</i>
	5407.9300 --	Of yarns of different colour.	70% <i>ad val.</i>
	5407.9400 --	Printed.	70% <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.	70% <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.	70% <i>ad val.</i>

1	2	3	4
	5408.2200 --	Dyed.	70% <i>ad val.</i>
	5408.2300 --	Of yarns of different colour.	70% <i>ad val.</i>
	5408.2400 --	Printed.	70% <i>ad val.</i>
	-	Other woven fabrics:	
	5408.3100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5408.3200 --	Dyed.	70% <i>ad val.</i>
	5408.3300 --	Of yarns of different colour.	70% <i>ad val.</i>
	5408.3400 --	Printed.	70% <i>ad val.</i>
55.01	Synthetic filament tow.		
	5501.1000 -	Of nylon or other polyamides.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5501.2000 -	Of polyesters.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5501.3000 -	Acrylic or modacrylic.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5501.9000 -	Other.	Rs. 18 per kg. plus 25% <i>ad val.</i>
55.02	5502.0000	Artificial filament tow.	Rs. 18 per kg. plus 25% <i>ad val.</i>
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.		
	5503.1000 -	Of nylon or other polyamides.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5503.2000 -	Of polyesters.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5503.3000 -	Acrylic modacrylic.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5503.4000 -	Of polypropylene.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5503.9000 -	Other.	Rs. 18 per kg. plus 25% <i>ad val.</i>
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.		
	5504.1000 -	Of viscose rayon.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5504.9000 -	Other.	Rs. 18 per kg. plus 25% <i>ad val.</i>
55.05	Waste (including noils, yarn waste and garnetted stock) of man made fibres.		
	5505.1000 -	Of synthetic fibres.	Rs. 18 per kg. plus 25% <i>ad val.</i>

1	2	3	4
	5505.2000 -	Of artificial fibres.	Rs. 18 per kg. plus 25% <i>ad val.</i>
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
	5506.1000 -	Of nylon or other polyamides.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5506.2000 -	Of polyesters.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5506.3000 -	Acrylic or modacrylic.	Rs. 18 per kg. plus 25% <i>ad val.</i>
	5506.9000 -	Other.	Rs. 18 per kg. plus 25% <i>ad val.</i>
55.07	5507.0000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Rs. 18 per kg. plus 25% <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. plus 25% <i>ad val.</i>
	5508.2000 -	Of artificial staple fibres.	Rs. 30 per kg. plus 25% <i>ad val.</i>
55.09		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. plus 25% <i>ad val.</i>
	5509.1200 --	Multiple (Folded) or cabled yarn.	Rs. 30 per kg. plus 25% <i>ad val.</i>
		Containing 85% or more by weight of polyester staple fibres:	
	5509.2100 --	Single yarn.	Rs. 30 per kg. plus 25% <i>ad val.</i>
	5509.2200 --	Multiple (folded) or cabled yarn.	Rs. 30 per kg. plus 25% <i>ad val.</i>
		Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
	5509.3100 --	Single yarn.	Rs. 30 per kg. plus 25% <i>ad val.</i>
	5509.3200 --	Multiple (folded) or cabled yarn.	Rs. 30 per kg. plus 25% <i>ad val.</i>
		Other yarn, containing 85% or more by weight of synthetic staple fibres:	
	5509.4100 --	Single yarn.	Rs. 30 per kg. plus 25% <i>ad val.</i>

1	2	3	4
5509.4200 --	Multiple (folded) or cabled yarn.		Rs. 30 per kg. plus 25% <i>ad val.</i>
-	Other yarn, of polyester staple fibres:		
5509.5100 --	Mixed mainly or solely with artificial staple fibres.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5509.5200 --	Mixed mainly or solely with wool or fine animal hair.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5509.5300 --	Mixed mainly or solely with cotton.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5509.5900 --	Other.		Rs. 30 per kg. plus 25% <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. plus 25% <i>ad val.</i>
5509.6200 --	Mixed mainly or solely with cotton.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5509.6900 --	Other.		Rs. 30 per kg. plus 25% <i>ad val.</i>
-	Other yarn:		
5509.9100 --	Mixed mainly or solely with wool or fine animal hair.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5509.9200 --	Mixed mainly or solely with cotton.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5509.9900 --	Other.		Rs. 30 per kg. plus 25% <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. plus 25% <i>ad val.</i>
5510.1200 --	Multiple (folded) or cabled yarn.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5510.2000 -	Other yarn, mixed mainly or solely with wool or fine animal hair.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5510.3000 -	Other yarn, mixed mainly or solely with cotton.		Rs. 30 per kg. plus 25% <i>ad val.</i>
5510.9000 -	Other yarn.		Rs. 30 per kg. plus 25% <i>ad val.</i>
55.11	Yarn (other than sewing thread) of man made staple fibres, put up for retail sale.		

1	2	3	4
5511.1000 -	Of synthetic staple fibres, containing 85% or more by weight of such fibres.	Rs. 30 per kg. plus 25% <i>ad val.</i>	
5511.2000 -	Of synthetic staple fibres, containing less than 85% by weight of such fibres.	Rs. 30 per kg. plus 25% <i>ad val.</i>	
5511.3000 -	Of artificial staple fibres.	Rs. 30 per kg. plus 25% <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.	70% <i>ad val.</i>	
5512.1900 --	Other.	70% <i>ad val.</i>	
-	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.2100 --	Unbleached or bleached.	70% <i>ad val.</i>	
5512.2900 --	Other.	70% <i>ad val.</i>	
-	Other:		
5512.9100 --	Unbleached or bleached.	70% <i>ad val.</i>	
5512.9900 --	Other.	70% <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.	70% <i>ad val.</i>	
5513.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>	
5513.1300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>	
5513.1900 --	Other woven fabrics.	70% <i>ad val.</i>	
-	Dyed:		
5513.2100 --	Of polyester staple fibres, plain weave.	70% <i>ad val.</i>	
5513.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>	
5513.2300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>	
5513.2900 --	Other woven fabrics.	70% <i>ad val.</i>	
-	Of yarns of different colours:		
5513.3100 --	Of polyester staple fibres, plain weave.	70% <i>ad val.</i>	
5513.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>	

1	2	3	4
	5513.3300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>
	5513.3900 --	Other woven fabrics.	70% <i>ad val.</i>
	-	Printed:	
	5513.4100 --	Of polyester staple fibres, plain weave.	70% <i>ad val.</i>
	5513.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>
	5513.4300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>
	5513.4900 --	Other woven fabrics.	70% <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.	70% <i>ad val.</i>
	5514.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>
	5514.1300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>
	5514.1900 --	Other woven fabrics.	70% <i>ad val.</i>
	-	Dyed:	
	5514.2100 --	Of polyester staple fibres, plain weave.	70% <i>ad val.</i>
	5514.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>
	5514.2300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>
	5514.2900 --	Other woven fabrics.	70% <i>ad val.</i>
	-	Of yarns of different colours:	
	5514.3100 --	Of polyester staple fibres, plain weave.	70% <i>ad val.</i>
	5514.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>
	5514.3300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>
	5514.3900 --	Other woven fabrics.	70% <i>ad val.</i>
	-	Printed:	
	5514.4100 --	Of polyesters staple fibres, plain weave.	70% <i>ad val.</i>
	5514.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	70% <i>ad val.</i>
	5514.4300 --	Other woven fabrics of polyester staple fibres.	70% <i>ad val.</i>
	5514.4900 --	Other woven fabrics.	70% <i>ad val.</i>
55.15		Other woven fabrics of synthetic staple fibres.	
		Of polyester staple fibres:	

1	2	3	4
5515.1100 --	Mixed mainly or solely with viscose rayon staple fibres.	70% <i>ad val.</i>	
5515.1200 --	Mixed mainly or solely with man made filaments.	70% <i>ad val.</i>	
5515.1300 --	Mixed mainly or solely with wool or fine animal hair.	70% <i>ad val.</i>	
5515.1900 --	Other.	70% <i>ad val.</i>	
-	Of acrylic or modacrylic staple fibres:		
5515.2100 --	Mixed mainly or solely with man made filaments.	70% <i>ad val.</i>	
5515.2200 --	Mixed mainly or solely with wool or fine animal hair.	70% <i>ad val.</i>	
5515.2900 --	Other.	70% <i>ad val.</i>	
-	Other woven fabrics:		
5515.9100 --	Mixed mainly or solely with man-made filaments.	70% <i>ad val.</i>	
5515.9200 --	Mixed mainly or solely with wool or fine animal hair.	70% <i>ad val.</i>	
5515.9900 --	Other.	70% <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.	70% <i>ad val.</i>	
5516.1200 --	Dyed.	70% <i>ad val.</i>	
5516.1300 --	Of yarns of different colours.	70% <i>ad val.</i>	
5516.1400 --	Printed.	70% <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.	70% <i>ad val.</i>	
5516.2200 --	Dyed.	70% <i>ad val.</i>	
5516.2300 --	Of yarns of different colours.	70% <i>ad val.</i>	
5516.2400 --	Printed.	70% <i>ad val.</i>	
-	Containing less than 85% by weight artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.3100 --	Unbleached or bleached.	70% <i>ad val.</i>	
5516.3200 --	Dyed.	70% <i>ad val.</i>	
5516.3300 --	Of yarns of different colours.	70% <i>ad val.</i>	
5516.3400 --	Printed.	70% <i>ad val.</i>	
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		

1	2	3	4
	5516.4100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5516.4200 --	Dyed.	70% <i>ad val.</i>
	5516.4300 --	Of yarns of different colours.	70% <i>ad val.</i>
	5516.4400 --	Printed.	70% <i>ad val.</i>
	-	Other:	
	5516.9100 --	Unbleached or bleached.	70% <i>ad val.</i>
	5516.9200 --	Dyed.	70% <i>ad val.</i>
	5516.9300 --	Of yarns of different colours.	70% <i>ad val.</i>
	5516.9400 --	Printed.	70% <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 napkin liners for babies and similar sanitary articles, of wadding.	70% <i>ad val.</i>
	-	Wadding other articles of wadding:	
	5601.2100 --	Of cotton.	70% <i>ad val.</i>
	5601.2200 --	Of man-made fibres.	70% <i>ad val.</i>
	5601.2900 --	Other.	70% <i>ad val.</i>
	5601.3000 -	Textile flock and dust and mill neps.	Rs. 18 per kg. plus 25% <i>ad val.</i>
56.02	Felt, whether or not impregnated, coated, covered or laminated.		
	5602.1000 -	Needleloom felt and stitchbonded fibre fabrics.	70% <i>ad val.</i>
	-	Other felt, not impregnated, coated, covered or laminated:	
	5602.2100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	5602.2900 --	Of other textile materials.	70% <i>ad val.</i>
	5602.9000 -	Other.	70% <i>ad val.</i>
56.03	5603.0000	Nonwovens, whether or not impregnated, coated, covered or laminated.	70% <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; impregnated, coated, covered or sheathed with rubber or plastics.		
	5604.1000 -	Rubber thread and cord, textile covered.	70% <i>ad val.</i>
	5604.2000 -	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	70% <i>ad val.</i>

1	2	3	4
	5604.9000 -	Other.	70% <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.	35% <i>ad val.</i>
	5605.0090 ---	Other.	35% <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.	70% <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.:	70% <i>ad val.</i>
	-	Of sisal or other textile fibres of the genus Agave:	
	5607.2100 --	Binder or baler twine.	70% <i>ad val.</i>
	5607.2900 --	Other.	70% <i>ad val.</i>
	5607.3000 -	Of abaca (Manila hemp or Musa textiles Nee) or other hard (leaf) fibres.	70% <i>ad val.</i>
	-	Of polyethylene or poly-propylene:	
	5607.4100 --	Binder or baler twine.	70% <i>ad val.</i>
	5607.4900 --	Other.	70% <i>ad val.</i>
	5607.5000 -	Of other synthetic fibres.	70% <i>ad val.</i>
	5607.9000 -	Other.	70% <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:	
	5608.1100 --	Made up fishing nets.	70% <i>ad val.</i>
	5608.1900 --	Other.	70% <i>ad val.</i>
	5608.9000 -	Other.	70% <i>ad val.</i>
56.09		Articles 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.	70% <i>ad val.</i>

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	5609.0019 ----	Other.	70% <i>ad val.</i>
	5609.0090 ---	Other.	70% <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.	70% <i>ad val.</i>
	5701.9000 -	Of other textile materials.	70% <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", "Karamanic" and similar hand-woven rugs.		
	5702.1000 -	"Kelem", "Schumacks", "karamanic" and similar hand-woven rugs.	70% <i>ad val.</i>
	5702.2000 -	Floor coverings of coconut fibres (coir).	70% <i>ad val.</i>
	-	Other, of pile construction, not made up:	
	5702.3100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	--	Of man-made textile materials:	
	5702.3210 ---	Synthetic turf for hockey fields.	70% <i>ad val.</i>
	5702.3290 ---	Other.	70% <i>ad val.</i>
	5702.3900 --	Of other, textile materials.	70% <i>ad val.</i>
	-	Other of pile construction, made up:	
	5702.4100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	--	Of man-made textile materials:	
	5702.4210 ---	Synthetic turf for hockey fields.	70% <i>ad val.</i>
	5702.4290 ---	Other.	70% <i>ad val.</i>
	5702.4900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other, not of pile construction, not made up:	
	5702.5100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	5702.5200 --	Of man-made textile materials.	70% <i>ad val.</i>
	5702.5900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other, not of pile construction, made up:	
	5702.9100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	5702.9200 --	Of man-made textile materials.	70% <i>ad val.</i>
	5702.9900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>

1	2	3	4
		Of nylon or other polyamides:	
	5703.2010 ---	Synthetic turf for hockey fields.	70% <i>ad val.</i>
	5703.2090 ---	Other.	70% <i>ad val.</i>
		Of other man-made textile materials:	
	5703.3010 ---	Synthetic turf for hockey fields.	70% <i>ad val.</i>
	5703.3090 ---	Other.	70% <i>ad val.</i>
	5703.9000 -	Of other textile materials.	70% <i>ad val.</i>
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
	5704.1000 -	Tiles, having a maximum surface area of 0.3 mm ² .	70% <i>ad val.</i>
	5704.9000 -	Other.	70% <i>ad val.</i>
57.05	5705.0000	Other carpets and other textile floor coverings, whether or not made up.	70% <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.	70% <i>ad val.</i>
		Of cotton:	
	5801.2100 --	Uncut weft pile fabrics.	70% <i>ad val.</i>
	5801.2200 --	Cut corduroy.	70% <i>ad val.</i>
	5801.2300 --	Other weft pile fabrics.	70% <i>ad val.</i>
	5801.2400 --	Warp pile fabrics, epingle (uncut).	70% <i>ad val.</i>
	5801.2500 --	Warp pile fabrics, cut.	70% <i>ad val.</i>
	5801.2600 --	Chenille fabrics.	70% <i>ad val.</i>
		Of man-made fibres:	
	5801.3100 --	Uncut weft pile fabrics.	70% <i>ad val.</i>
	5801.3200 --	Cut corduroy.	70% <i>ad val.</i>
	5801.3300 --	Other weft pile fabrics.	70% <i>ad val.</i>
	5801.3400 --	Warp pile fabrics, epingle (uncut).	70% <i>ad val.</i>
	5801.3500 --	Warp pile fabrics, cut.	70% <i>ad val.</i>
	5801.3600 --	Chenille fabrics.	70% <i>ad val.</i>
	5801.9000 -	Of other textile materials.	70% <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:	

1	2	3	4
	5802.1100 --	Unbleached.	70% <i>ad val.</i>
	5802.1900 --	Other.	70% <i>ad val.</i>
	5802.2000 -	Terry towelling and similar woven terry fabrics, of other textile materials.	70% <i>ad val.</i>
	5802.3000 -	Tufted textile fabrics.	70% <i>ad val.</i>
58.03		Gauze, other than narrow fabrics of heading No. 58.06.	
	5803.1000 -	Of cotton.	70% <i>ad val.</i>
	5803.9000 -	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	-	Mechanically made lace:	
	5804.2100 --	Of man-made fibres.	70% <i>ad val.</i>
	5804.2900 --	Of other textile materials.	65% <i>ad val.</i>
	-	Hand-made lace:	
	5804.3010 ---	Of cotton or linen	65% <i>ad val.</i>
	5804.3090 ---	Other.	70% <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.	70% <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.	70% <i>ad val.</i>
	5806.2000 -	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	70% <i>ad val.</i>
	-	Other woven fabrics:	
	5806.3100 --	Of cotton.	70% <i>ad val.</i>
	5806.3200 --	Of man-made fibres.	70% <i>ad val.</i>
	5806.3900 --	Of other textile materials.	70% <i>ad val.</i>
	5806.4000 -	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	70% <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.	70% <i>ad val.</i>
	5807.9000 -	Other.	70% <i>ad val.</i>

1	2	3	4
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,	70% <i>ad val.</i>
	-	Other;	
	5808.9010 ---	Trimmings made of cotton or linen.	65% <i>ad val.</i>
	5808.9090 ---	Other	70% <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.	70% <i>ad val.</i>
58.10		Embroidery in the piece, in strips or in motifs.	
	5810.1000 -	Embroidery without visible ground.	70% <i>ad val.</i>
	-	Other embroidery:	
	5810.9100 --	Of cotton.	70% <i>ad val.</i>
	5810.9200 --	Of man-made fibres.	70% <i>ad val.</i>
	--	Of other textile materials:	
	5810.9910 ---	Of linen.	65% <i>ad val.</i>
	5810.9990 ---	Other.	70% <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.	70% <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 that foundations.	
	5901.1000 -	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	70% <i>ad val.</i>
	5901.9000 -	Other.	70% <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.	25% <i>ad val.</i>
	5902.2000 -	Of polyesters.	25% <i>ad val.</i>
	5902.9000 -	Other.	25% <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.	70% <i>ad val.</i>
	5903.2000 -	With polyurethane.	70% <i>ad val.</i>

1	2	3	4
	5903.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	-	Other:	
	5904.9100 --	With a base consisting of needle-loom felt or non-wovens.	70% <i>ad val.</i>
	5904.9200 --	With other textile base.	70% <i>ad val.</i>
59.05	5905.0000	Textile wall coverings.	70% <i>ad val.</i>
59.06		Rubberised textile fabrics, other than those of heading No. 59.02.	
	5906.1000 -	Adhesive tape of a width not exceeding 20 cm.	70% <i>ad val.</i>
	-	Other:	
	5906.9100 --	Knitted or crocheted.	70% <i>ad val.</i>
	5906.9900 --	Other.	70% <i>ad val.</i>
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studioback-cloths of the like.	
	---	Textile fabrics otherwise impregnated, coated or covered:	
	5907.0011 ----	For book binding or electric insulation.	70% <i>ad val.</i>
	5907.0019 ----	Other.	70% <i>ad val.</i>
	5907.0090 ---	Other.	70% <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.	70% <i>ad val.</i>
59.09	5909.0000	Textile hosepiping and similar textile tubing, with or without lining armour or accessories of other materials.	70% <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.	70% <i>ad val.</i>
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
	5911.1000 -	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes.	65% <i>ad val.</i>
	5911.2000 -	Bolting cloth, whether or not made up.	65% <i>ad val.</i>

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		Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement):	
	5911.3100 --	Weighing less than 650 g/m ²	65% <i>ad val.</i>
	5911.3200 --	Weighing 650 g/m ² or more.	65% <i>ad val.</i>
	5911.4000 -	Straining cloth of a kind used in oil presses or the like, including that of human hair.	65% <i>ad val.</i>
	5911.9000 -	Other.	65% <i>ad val.</i>
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
	6001.1000 -	"Long pile" fabrics.	70% <i>ad val.</i>
		Looped pile fabrics:	
	6001.2100 --	Of cotton.	70% <i>ad val.</i>
	6001.2200 --	Of man-made fabrics.	70% <i>ad val.</i>
	6001.2900 --	Of other textile materials.	70% <i>ad val.</i>
		Other:	
	6001.9100 --	Of cotton.	70% <i>ad val.</i>
	6001.9200 --	Of man-made fibres.	70% <i>ad val.</i>
	6001.9900 --	Of other textile materials.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	6002.2000 -	Other, of a width not exceeding 30 cm.	70% <i>ad val.</i>
	6002.3000 -	Of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread.	70% <i>ad val.</i>
		Other fabrics, warp knit (including those made on galloon knitting machine):	
	6002.4100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6002.4200 --	Of cotton.	70% <i>ad val.</i>
	6002.4300 --	Of man-made fibres.	70% <i>ad val.</i>
	6002.4900 --	Other.	70% <i>ad val.</i>
	6002.9100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6002.9200 --	Of cotton.	70% <i>ad val.</i>
	6002.9300 --	Of man-made fibres.	70% <i>ad val.</i>
	6002.9900 --	Other.	70% <i>ad val.</i>

1	2	3	4
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.	70% <i>ad val.</i>
	6101.2000 -	Of cotton.	70% <i>ad val.</i>
	6101.3000 -	Of man-made fibres.	70% <i>ad val.</i>
	6101.9000 -	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6102.2000 -	Of cotton.	70% <i>ad val.</i>
	6102.3000 -	Of man-made fibres.	70% <i>ad val.</i>
	6102.9000 -	Of other textile materials.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	6103.1200 --	Of synthetic fibres.	70% <i>ad val.</i>
	6103.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Ensembles:	
	6103.2100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6103.2200 --	Of cotton.	70% <i>ad val.</i>
	6103.2300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6103.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Jackets and blazers:	
	6103.3100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6103.3200 --	Of cotton.	70% <i>ad val.</i>
	6103.3300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6103.3900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts:	
	6103.4100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6103.4200 --	Of cotton.	70% <i>ad val.</i>

1	2	3	4
	6103.4300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6103.4900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6104.1200 --	Of cotton.	70% <i>ad val.</i>
	6104.1300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6104.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Ensembles:	
	6104.2100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6104.2200 --	Of cotton.	70% <i>ad val.</i>
	6104.2300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6104.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Jackets and blazers:	
	6104.3100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6104.3200 --	Of cotton.	70% <i>ad val.</i>
	6104.3300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6104.3900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Dresses:	
	6104.4100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6104.4200 --	Of cotton.	70% <i>ad val.</i>
	6104.4300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6104.4400 --	Of artificial fibres.	70% <i>ad val.</i>
	6104.4900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Skirts and divided skirts:	
	6104.5100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6104.5200 --	Of cotton.	70% <i>ad val.</i>
	6104.5300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6104.5900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts:	
	6104.6100 --	Of wool or fine animal hair.	70% <i>ad val.</i>

1	2	3	4
	6104.6200 --	Of cotton.	70% <i>ad val.</i>
	6104.6300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6104.6900 --	Of other textile materials.	70% <i>ad val.</i>
61.05	Men's or boys' shirts, knitted or crocheted.		
	6105.1000 -	Of cotton.	70% <i>ad val.</i>
	6105.2000 -	Of man-made fibres.	70% <i>ad val.</i>
	6105.9000 -	Of other textile materials.	70% <i>ad val.</i>
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
	6106.1000 -	Of cotton.	70% <i>ad val.</i>
	6106.2000 -	Of man-made fibres.	70% <i>ad val.</i>
	6106.9000 -	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6107.1200 --	Of man-made fibres.	70% <i>ad val.</i>
	6107.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Nightshirts and pyjamas:	
	6107.2100 --	Of cotton.	70% <i>ad val.</i>
	6107.2200 --	Of man-made fibres.	70% <i>ad val.</i>
	6107.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other:	
	6107.9100 --	Of cotton.	70% <i>ad val.</i>
	6107.9200 --	Of man-made fibres.	70% <i>ad val.</i>
	6107.9900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6108.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Briefs and panties:	
	6108.2100 --	Of cotton.	70% <i>ad val.</i>

1	2	3	4
	6108.2200 --	Of man-made fibres.	70% <i>ad val.</i>
	6108.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Nightdresses and pyjamas:	
	6108.3100 --	Of cotton.	70% <i>ad val.</i>
	6108.3200 --	Of man-made fibres.	70% <i>ad val.</i>
	6108.3900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other:	
	6108.9100 --	Of cotton.	70% <i>ad val.</i>
	6108.9200 --	Of man-made fibres.	70% <i>ad val.</i>
	6108.9900 --	Of other textile materials.	70% <i>ad val.</i>
61.09		T-shirts, singlets and other vests, knitted or crocheted.	
	6109.1000 --	Of cotton.	70% <i>ad val.</i>
	6109.9000 --	Of other textile materials.	70% <i>ad val.</i>
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	6110.1000 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6110.2000 --	Of cotton.	70% <i>ad val.</i>
	6110.3000 --	Of man-made fibres.	70% <i>ad val.</i>
	6110.9000 --	Of other textile materials.	70% <i>ad val.</i>
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
	6111.1000 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6111.2000 --	Of cotton.	70% <i>ad val.</i>
	6111.3000 --	Of synthetic fibres.	70% <i>ad val.</i>
	6111.9000 --	Of other textile materials.	70% <i>ad val.</i>
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
	-	Track suits:	
	6112.1100 --	Of cotton.	70% <i>ad val.</i>
	6112.1200 --	Of synthetic fibres.	70% <i>ad val.</i>
	6112.1900 --	Of other textile materials.	70% <i>ad val.</i>
	6112.2000 --	Ski suits.	70% <i>ad val.</i>
	-	Men's or boys' swimwear:	
	6112.3100 --	Of synthetic fibres.	70% <i>ad val.</i>

1	2	3	4
	6112.3900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Women's or girls swimwear;	
	6112.4100 --	Of synthetic fibres.	70% <i>ad val.</i>
	6112.4900 --	Of other textile materials.	70% <i>ad val.</i>
61.13	6113.0000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07.	70% <i>ad val.</i>
61.14		Other garments, knitted or crocheted.	
	6114.1000 -	Of wool or fine animal hair.	70% <i>ad val.</i>
	6114.2000 -	Of cotton.	70% <i>ad val.</i>
	6114.3000 -	Of man-made fibres.	70% <i>ad val.</i>
	6114.9000 -	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6115.1200 --	Of synthetic fibres, measuring per single yarn 67 decitex or more.	70% <i>ad val.</i>
	6115.1900 --	Of other textile materials.	70% <i>ad val.</i>
	6115.2000 -	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex.	70% <i>ad val.</i>
	-	Other:	
	6115.9100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6115.9200 --	Of cotton.	70% <i>ad val.</i>
	6115.9300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6115.9900 --	Of other textile materials.	70% <i>ad val.</i>
61.16		Gloves, mittens and mitts, knitted or crocheted.	
	6116.1000 -	Gloves impregnated, coated or covered with plastics or rubber.	70% <i>ad val.</i>
	-	Other:	
	6116.9100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6116.9200 --	Of cotton.	70% <i>ad val.</i>
	6116.9300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6116.9900 --	Of other textile materials.	70% <i>ad val.</i>

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.	70% <i>ad val.</i>
	6117.2000 -	Ties, bow ties and cravats.	70% <i>ad val.</i>
	6117.8000 -	Other accessories.	70% <i>ad val.</i>
	-	Parts:	
	6117.9010 ---	Elastic straps and bands.	70% <i>ad val.</i>
	6117.9090 ---	Other.	70% <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.	70% <i>ad val.</i>
	6201.1200 --	Of cotton.	70% <i>ad val.</i>
	6201.1300 --	Of man-made fibres.	70% <i>ad val.</i>
	6201.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other:	
	6201.9100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6201.9200 --	Of cotton.	70% <i>ad val.</i>
	6201.9300 --	Of man-made fibres.	70% <i>ad val.</i>
	6201.9900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6202.1200 --	Of cotton.	70% <i>ad val.</i>
	6202.1300 --	Of man-made fibres.	70% <i>ad val.</i>
	6202.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other:	
	6202.9100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6202.9200 --	Of cotton.	70% <i>ad val.</i>

1	2	3	4
	6202.9300 --	Of man-made fibres.	70% <i>ad val.</i>
	6202.9900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6203.1200 --	Of Synthetic fibres.	70% <i>ad val.</i>
	6203.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Ensembles:	
	6203.2100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6203.2200 --	Of cotton.	70% <i>ad val.</i>
	6203.2300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6203.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Jackets and blazers:	
	6203.3100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6203.3200 --	Of cotton.	70% <i>ad val.</i>
	6203.3300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6203.3900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Trousers, bib and brace overalls, breeches and shorts:	
	6203.4100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6203.4200 --	Of cotton.	70% <i>ad val.</i>
	6203.4300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6203.4900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6204.1200 --	Of cotton.	70% <i>ad val.</i>
	6204.1300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6204.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Ensembles:	

1	2	3	4
	6204.2100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6204.2200 --	Of cotton.	70% <i>ad val.</i>
	6204.2300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6204.2900 --	Of other textile materials.	70% <i>ad val.</i>
		Jackets and blazers:	
	6204.3100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6204.3200 --	Of cotton.	70% <i>ad val.</i>
	6204.3300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6204.3900 --	Of other textile materials.	70% <i>ad val.</i>
		Dresses:	
	6204.4100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6204.4200 --	Of cotton.	70% <i>ad val.</i>
	6204.4300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6204.4400 --	Of artificial fibres.	70% <i>ad val.</i>
	6204.4900 --	Of other textile materials.	70% <i>ad val.</i>
		Skirts and divided skirts:	
	6204.5100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6204.5200 --	Of cotton.	70% <i>ad val.</i>
	6204.5300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6204.5900 --	Of other textile materials.	70% <i>ad val.</i>
		Trousers, bib and brace overalls; breeches and shorts:	
	6204.6100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6204.6200 --	Of cotton.	70% <i>ad val.</i>
	6204.6300 --	Of synthetic fibres.	70% <i>ad val.</i>
	6204.6900 --	Of other textile materials.	70% <i>ad val.</i>
62.05		Men's or boys' shirts.	
	6205.1000 -	Of wool or fine animal hair.	70% <i>ad val.</i>
	6205.2000 -	Of cotton.	70% <i>ad val.</i>
	6205.3000 -	Of synthetic fibres.	70% <i>ad val.</i>
	6205.9000 -	Of other textile materials.	70% <i>ad val.</i>
62.06		Women's or girls' blouses, shirts and shirt-blouses.	
	6206.1000 -	Of silk or silk waste.	70% <i>ad val.</i>

1	2	3	4
	6206.2000 -	Of wool or fine animal hair.	70% <i>ad val.</i>
	6206.3000 -	Of cotton.	70% <i>ad val.</i>
	6206.4000 -	Of man-made fibres.	70% <i>ad val.</i>
	6206.9000 -	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6207.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Nightshirts and pyjamas:	
	6207.2100 --	Of cotton.	70% <i>ad val.</i>
	6207.2200 --	Of man-made fibres.	70% <i>ad val.</i>
	6207.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other:	
	6207.9100 --	Of cotton.	70% <i>ad val.</i>
	6207.9200 --	Of man-made fibres.	70% <i>ad val.</i>
	6207.9900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6208.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Nightdresses and pyjamas:	
	6208.2100 --	Of cotton.	70% <i>ad val.</i>
	6208.2200 --	Of man-made fibres.	70% <i>ad val.</i>
	6208.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other:	
	6208.9100 --	Of cotton.	70% <i>ad val.</i>
	6208.9200 --	Of man-made fibres.	70% <i>ad val.</i>
	6208.9900 --	Of other textile materials.	70% <i>ad val.</i>
62.09	Babies' garments and clothing accessories.		
	6209.1000 -	Of wool or fine animal hair.	70% <i>ad val.</i>
	6209.2000 -	Of cotton.	70% <i>ad val.</i>

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	6209.3000 -	Of synthetic fibres.	70% <i>ad val.</i>
	6209.9000 -	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6210.2000 -	Other garments, of the type described in sub-headings 6201.1100 to 6201.1900.	70% <i>ad val.</i>
	6210.3000 -	Other garments, of the type described in sub-heading 6202.1900.	70% <i>ad val.</i>
	6210.4000 -	Other men's or boys' garments.	70% <i>ad val.</i>
	6210.5000 -	Other women's or girls' garments.	70% <i>ad val.</i>
62.11	Track suits, ski suits and swimwear, other garments.		
	-	Swimwear:	
	6211.1100 --	Men's or boys'.	70% <i>ad val.</i>
	6211.1200 --	Women's or girls'.	70% <i>ad val.</i>
	6211.2000 -	Ski suits.	70% <i>ad val.</i>
	-	Other garments, men's or boys' :	
	6211.3100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6211.3200 --	Of cotton.	70% <i>ad val.</i>
	6211.3300 --	Of man-made fibres.	70% <i>ad val.</i>
	6211.3900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other garments, women's or girls :	
	6211.4100 --	Of wool or fine animal hair.	70% <i>ad val.</i>
	6211.4200 --	Of cotton.	70% <i>ad val.</i>
	6211.4300 --	Of man-made fibres.	70% <i>ad val.</i>
	6211.4900 --	Of other textile materials.	70% <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.	70% <i>ad val.</i>
	6212.2000 -	Girdles and panty-girdles.	70% <i>ad val.</i>
	6212.3000 -	Corselettes.	70% <i>ad val.</i>
	6212.9000 -	Other.	70% <i>ad val.</i>
62.13	Handkerchiefs.		
	6213.1000 -	Of silk or silk waste.	70% <i>ad val.</i>

1	2	3	4
	6213.2000 -	Of cotton.	70% <i>ad val.</i>
	6213.9000 -	Of other textile materials.	70% <i>ad val.</i>
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.1000 -	Of silk or silk waste.	70% <i>ad val.</i>
	6214.2000 -	Of wool or fine animal hair.	70% <i>ad val.</i>
	6214.3000 -	Of synthetic fibres.	70% <i>ad val.</i>
	6214.4000 -	Of artificial fibres.	70% <i>ad val.</i>
	6214.9000 -	Of other textile materials.	70% <i>ad val.</i>
62.15		Ties, bow ties and cravats.	
	6215.1000 -	Of silk or silk waste.	70% <i>ad val.</i>
	6215.2000 -	Of man-made fibres.	70% <i>ad val.</i>
	6215.9000 -	Of other textile materials.	70% <i>ad val.</i>
62.16	6216.0000	Gloves, mittens and mitts.	70% <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.	70% <i>ad val.</i>
	6217.1090 -	Other.	70% <i>ad val.</i>
	6217.9000 -	Parts.	70% <i>ad val.</i>
		OTHER MADE UP TEXTILE ARTICLES	
63.01		Blankets and travelling rugs.	
	6301.1000 -	Electric blankets.	70% <i>ad val.</i>
	6301.2000 -	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.	70% <i>ad val.</i>
	6301.3000 -	Blankets (other than electric blankets) and travelling rugs, of cotton.	70% <i>ad val.</i>
	6301.4000 -	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	70% <i>ad val.</i>
	6301.9000 -	Other blankets and travelling rugs.	70% <i>ad val.</i>
63.02		Bed linen, table linen, toilet linen and kitchen linen.	
	6302.1000 -	Bed linen, knitted or crocheted.	70% <i>ad val.</i>
	-	Other bed linen, printed:	
	6302.2100 --	Of cotton.	70% <i>ad val.</i>
	6302.2200 --	Of man-made fibres.	70% <i>ad val.</i>

1	2	3	4
6302.2900 --	Of other textile materials.		70% <i>ad val.</i>
-	Other bed linen:		
6302.3100 --	Of cotton.		70% <i>ad val.</i>
6302.3200 --	Of man-made fibres.		70% <i>ad val.</i>
6302.3900 --	Of other textile materials.		70% <i>ad val.</i>
6302.4000 --	Table linen, knitted or crocheted.		70% <i>ad val.</i>
-	Other table linen:		
6302.5100 --	Of cotton.		70% <i>ad val.</i>
6302.5200 --	Of flax.		70% <i>ad val.</i>
6302.5300 --	Of man-made fibres.		70% <i>ad val.</i>
6302.5900 --	Of other textile materials.		70% <i>ad val.</i>
6302.6000 -	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton.		70% <i>ad val.</i>
-	Other:		
6302.9100 --	Of cotton.		70% <i>ad val.</i>
6302.9200 --	Of flax.		70% <i>ad val.</i>
6302.9300 --	Of man-made fibres.		70% <i>ad val.</i>
6302.9900 --	Of other textile materials.		70% <i>ad val.</i>
63.03	Curtains (including drapers) and interior blinds; curtain or bed valances.		
-	Knitted or crocheted:		
6303.1100 --	Of cotton.		70% <i>ad val.</i>
6303.1200 --	Of synthetic fibres.		70% <i>ad val.</i>
6303.1900 --	Of other textile materials.		70% <i>ad val.</i>
-	Other:		
6303.9100 --	Of cotton.		70% <i>ad val.</i>
6303.9200 --	Of synthetic fibres.		70% <i>ad val.</i>
6303.9900 --	Of other textile materials.		70% <i>ad val.</i>
63.04	Other furnishing articles, excluding those of heading No. 94.04.		
-	Bedspreads:		
6304.1100 --	Knitted or crocheted.		70% <i>ad val.</i>
6304.1900 --	Other.		70% <i>ad val.</i>
-	Other:		

1	2	3	4
	6304.9100 --	Knitted or crocheted.	70% <i>ad val.</i>
	6304.9200 --	Not knitted or crocheted, of cotton.	70% <i>ad val.</i>
	6304.9300 --	Not knitted or crocheted, of synthetic fibres.	70% <i>ad val.</i>
	6304.9900 --	Not knitted or crocheted, of other textile materials.	70% <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.	70% <i>ad val.</i>
	6305.1090 ---	Other.	70% <i>ad val.</i>
	6305.2000 -	Of cotton.	70% <i>ad val.</i>
	-	Of man-made textile materials:	
	6305.3100 --	Of polyethylene or polypropylene strip or the like.	70% <i>ad val.</i>
	6305.3900 --	Other.	70% <i>ad val.</i>
	6305.9000 -	Of other textile materials.	70% <i>ad val.</i>
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, Sailboards or landcraft; camping goods.		
	-	Tarpaulins, awning and sunblinds:	
	6306.1100 --	Of cotton.	70% <i>ad val.</i>
	6306.1200 --	Of synthetic fibres.	70% <i>ad val.</i>
	6306.1900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Tents:	
	6306.2100 --	Of cotton.	70% <i>ad val.</i>
	6306.2200 --	Of synthetic fibres.	70% <i>ad val.</i>
	6306.2900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Sails:	
	6306.3100 --	Of synthetic fibres.	70% <i>ad val.</i>
	6306.3900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Pneumatic mattresses:	
	6306.4100 --	Of cotton.	70% <i>ad val.</i>
	6306.4900 --	Of other textile materials.	70% <i>ad val.</i>
	-	Other:	
	6306.9100 --	Of cotton.	70% <i>ad val.</i>
	6306.9900 --	Of other textile materials.	70% <i>ad val.</i>

1	2	3	4
63.07		Other made up articles, including dress patterns.	
	6307.1000 -	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.	70% <i>ad val.</i>
	6307.2000 -	Life-jackets and life belts.	70% <i>ad val.</i>
	6307.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
63.09	6309.0000	Worn clothing and other worn articles.	25% <i>ad val.</i>
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
	6310.1000 -	Sorted.	65% <i>ad val.</i>
	6310.9000 -	Other.	65% <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 sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
	6401.1000 -	Footwear incorporating a protective metal toe-cap.	35% <i>ad val.</i>
	-	Other footwear:	
	6401.9100 --	Covering the knee.	35% <i>ad val.</i>
	6401.9200 --	Covering the ankle but not covering the knee.	35% <i>ad val.</i>
	6401.9900 --	Other.	35% <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.	35% <i>ad val.</i>
	6402.1900 --	Other.	35% <i>ad val.</i>
	6402.2000 -	Footwear with upper straps or thongs assembled to the sole by means of plugs.	35% <i>ad val.</i>
	6402.3000 -	Other footwear, incorporating a protective metal toe-cap.	35% <i>ad val.</i>
	-	Other footwear:	
	6402.9100 --	Covering the ankle.	35% <i>ad val.</i>
	6402.9900 --	Other.	35% <i>ad val.</i>

1	2	3	4
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.	35% <i>ad val.</i>	
6403.1900 --	Other.	35% <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.	35% <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.	35% <i>ad val.</i>	
6403.4000 -	Other footwear, incorporating a protective metal toe-cap.	35% <i>ad val.</i>	
-	Other footwear with outer soles of leather:		
6403.5100 --	Covering the ankle.	35% <i>ad val.</i>	
6403.5900 --	Other.	35% <i>ad val.</i>	
-	Other footwear:		
6403.9100 --	Covering the ankle.	35% <i>ad val.</i>	
6403.9900 --	Other.	35% <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	35% <i>ad val.</i>	
6404.1900 --	Other.	35% <i>ad val.</i>	
6404.2000 -	Footwear with outer soles of leather or composition leather.	35% <i>ad val.</i>	
64.05	Other footwear.		
6405.1000 -	With uppers of leather or composition leather.	35% <i>ad val.</i>	
6405.2000 -	With uppers of textile materials.	35% <i>ad val.</i>	
6405.9000 -	Other.	35% <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.	35% <i>ad val.</i>	
6406.2000 -	Outer soles and heels, of rubber or plastics.	35% <i>ad val.</i>	
-	Other:		
6406.9100 --	Of wood.	35% <i>ad val.</i>	

1	2	3	4
	6406.9900 --	Of other materials.	35% <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.	35% <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.	35% <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.	35% <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.	35% <i>ad val.</i>
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.	35% <i>ad val.</i>
	6505.9000 -	Other.	35% <i>ad val.</i>
65.06		Other headgear, whether or not lined or trimmed.	
	6506.1000 -	Safety headgear.	35% <i>ad val.</i>
		Other:	
	6506.9100 --	Of rubber or of plastic.	35% <i>ad val.</i>
	6506.9200 --	Of furskin.	35% <i>ad val.</i>
	6506.9900 --	Of other materials.	35% <i>ad val.</i>
65.07	6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	35% <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.	70% <i>ad val.</i>
		Other:	
	6601.9100 --	Having a telescopic shaft.	70% <i>ad val.</i>
	6601.9900 --	Other.	70% <i>ad val.</i>
66.02	6602.0000	Walking-sticks, seat-sticks, whips, riding crops and the like.	70% <i>ad val.</i>
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	
	6603.1000 -	Handles and knobs.	70% <i>ad val.</i>
	6603.2000 -	Umbrellas frames, (including frames mounted on shafts (sticks)	70% <i>ad val.</i>

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	6603.9000 -	Other.	70% <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).	70% <i>va val.</i>
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.1000 -	Of plastic.	70% <i>ad val.</i>
	6702.9000 -	Of other materials.	70% <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.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	6704.1900 --	Other.	70% <i>ad val.</i>
	6704.2000 -	Of human hair.	70% <i>ad val.</i>
	6704.9000 -	Of other materials.	70% <i>ad val.</i>
68.01	6801.000	Setts, curbstones and flagstones, of natural stone (except slate).	65% <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.	70% <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.	70% <i>ad val.</i>
	6802.2200 --	Other calcareous stone.	70% <i>ad val.</i>
	6802.2300 --	Granite.	70% <i>ad val.</i>
	6802.2900 --	Other stone.	70% <i>ad val.</i>
	-	Other:	
	6802.9100 --	Marble, travertine and alabaster.	70% <i>ad val.</i>

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	6802.9200 --	Other calcareous stone.	70% <i>ad val.</i>
	6802.9300 --	Granite.	70% <i>ad val.</i>
	6802.9900 --	Other stone.	70% <i>ad val.</i>
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate.	70% <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.	
	6804.1000 -	Millstones and grinds-stones for milling, grinding or pulping.	65% <i>ad val.</i>
	-	Other millstones, grindstones, grinding wheels and the like:	
	6804.2100 --	Of agglomerated synthetic or natural diamond.	70% <i>ad val.</i>
	--	Of other agglomerated abrasives or of ceramics:	
	6804.2210 ---	Millstones and grindstones.	65% <i>ad val.</i>
	6804.2220 ---	Grinding wheels and discs exceeding 60 cm in diameter.	65% <i>ad val.</i>
	6804.2230 ---	Heads, points and the like.	65% <i>ad val.</i>
	6804.2290 ---	Other	70% <i>ad val.</i>
	---	Of natural stone:	
	6804.2310 ---	Millstones and grindstones.	65% <i>ad val.</i>
	6804.2320 ---	Grinding wheels and discs exceeding 60 cm in diameter.	65% <i>ad val.</i>
	6804.2330 ---	Heads, points and the like.	65% <i>ad val.</i>
	6804.2390 ---	Other.	70% <i>ad val.</i>
	6804.3000 -	Hand sharpening or polishing stones.	70% <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 materials, whether or not cut to shape or sewn or otherwise made up.	
	6805.1000 -	On a base of woven textile fabric only.	70% <i>ad val.</i>
	6805.2000 -	On a base of paper or paper board only.	70% <i>ad val.</i>
	6805.3000 -	On a base of other materials.	70% <i>ad val.</i>

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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	70% <i>ad val.</i>
	6806.2000 -	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof).	70% <i>ad val.</i>
	6806.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	6807.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	6808.0090 - -	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	6809.1900 - -	Other.	70% <i>ad val.</i>
	-	Other articles:	
	6809.9010 - -	Industrial Moulds.	25% <i>ad val.</i>
	6809.9090 - -	Other.	70% <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.	70% <i>ad val.</i>
	6810.1900 - -	Other.	70% <i>ad val.</i>
	6810.2000 -	Pipes	70% <i>ad val.</i>
	-	Other articles:	
	6810.9100 - -	Prefabricated structural components for building or civil engineering.	70% <i>ad val.</i>

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	6810.9900 -	Other.	70% <i>ad val.</i>
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.		
	6811.1000 -	Corrugated sheets.	70% <i>ad val.</i>
	6811.2000 -	Other sheets, panels, tiles and similar articles.	70% <i>ad val.</i>
	6811.3000 -	Tubes, pipes and tube or pipe fittings.	70% <i>ad val.</i>
	6811.9000 -	Other articles.	70% <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.	70% <i>ad val.</i>
	6812.2000 -	Yarn and thread.	70% <i>ad val.</i>
	6812.3000 -	Cords and string whether or not plated.	70% <i>ad val.</i>
	6812.4000 -	Woven or knitted fabric.	70% <i>ad val.</i>
	-	Clothing, clothing accessories, footwear and headgear.	
	6812.5010 -	Clothing.	70% <i>ad val.</i>
	6812.5090 -	Other.	70% <i>ad val.</i>
	6812.6000 -	Paper, millboard and felt.	70% <i>ad val.</i>
	6812.7000 -	Compressed asbestos fibre jointing, in sheets or rolls.	70% <i>ad val.</i>
	6812.9000 -	Other.	70% <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		
	6813.1000 -	Brake linings and pads.	40% <i>ad val.</i>
	6813.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	6814.9000 -	Other.	70% <i>ad val.</i>

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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.	70% <i>ad val.</i>
	6815.2000 -	Articles of peat.	70% <i>ad val.</i>
	-	Other articles:	
	6815.9100 --	Containing magnesite, dolomite or chromite.	70% <i>ad val.</i>
	6815.9900 --	Other.	70% <i>ad val.</i>
	I. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFACTORY GOODS.		
69.01	6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	65% <i>ad val.</i>
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.		
	6902.1000 -	Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ .	65% <i>ad val.</i>
	6902.2000 -	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products.	65% <i>ad val.</i>
	6902.9000 -	Other.	65% <i>ad val.</i>
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.		
	6903.1000 -	Containing by weight more than 50% of graphite or other forms of carbon or of a mixture of these products.	65% <i>ad val.</i>
	6903.2000 -	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂).	65% <i>ad val.</i>
	6903.9000 -	Other.	65% <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.	35% <i>ad val.</i>
	6904.9000 -	Other.	35% <i>ad val.</i>

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69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	
	6905.1000 -	Roofing tiles.	70% <i>ad val.</i>
	6905.9000 -	Other.	70% <i>ad val.</i>
69.06	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings	35% <i>ad val.</i>
69.07		Unglazed ceramic flags and paving, hearth 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.	35% <i>ad val.</i>
	6907.9000 -	Other.	70% <i>ad val.</i>
69.08		Glazed ceramic flags and paving, hearth 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.	70% <i>ad val.</i>
	6908.9000 -	Other.	70% <i>ad val.</i>
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	
	-	Ceramic wares for laboratory, chemical or other technical uses:	
	6909.1100 -	Of porcelain or china.	65% <i>ad val.</i>
	6909.1900 -	Other	65% <i>ad val.</i>
	6909.9000	Other	65% <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.	70% <i>ad val.</i>
	6910.9000 -	Other.	70% <i>ad val.</i>
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
	6911.1000 -	Tableware and kitchenware.	70% <i>ad val.</i>
	6911.9000 -	Other.	70% <i>ad val.</i>

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69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	
	6912.0010 ---	Tableware and kitchenware.	70% <i>ad val.</i>
	6912.0090 ---	Other.	70% <i>ad val.</i>
69.13		Statuettes and other ornamental ceramic articles.	
	6913.1000 -	Of porcelain china.	35% <i>ad val.</i>
	6913.9000 -	Other.	35% <i>ad val.</i>
69.14		Other ceramic articles.	
	6914.1000 -	Of porcelain or china.	70% <i>ad val.</i>
	-	Other:	
	6914.9010 ---	Radiant plates for gas heaters.	70% <i>ad val.</i>
	6914.9020 ---	Filter elements.	70% <i>ad val.</i>
	6914.9090 ---	Other.	70% <i>ad val.</i>
70.01	7001.0000	Cullet and other waste and scrap of glass; glass in the mass.	25% <i>ad val.</i>
70.02		Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.	
	7002.1000 -	Balls.	65% <i>ad val.</i>
	7002.2000 -	Rods.	65% <i>ad val.</i>
	-	Tubes:	
	7002.3100 --	Of fused quartz or other fused silica.	35% <i>ad val.</i>
	7002.3200 --	Of other glass having a linear coefficient of expansion not exceeding 5×10^6 per Kelvin within a temperature range of 0°C to 300°C.	
	7002.3900 --	Other.	65% <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.	70% <i>ad val.</i>
	7003.1900 --	Other.	70% <i>ad val.</i>
	7003.2000 -	Wired sheets.	70% <i>ad val.</i>
	7003.3000 -	Profiles.	70% <i>ad val.</i>

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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.	70% <i>ad val.</i>
	7004.9000 -	Other glass.	70% <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.	70% <i>ad val.</i>
	-	Other non-wired glass:	
	7005.2100 --	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground.	70% <i>ad val.</i>
	7005.2900 --	Other.	70% <i>ad val.</i>
	7005.3000 -	Wired glass.	70% <i>ad val.</i>
70.06	7006.0000	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	70% <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.	70% <i>ad val.</i>
	7007.1900 --	Other.	70% <i>ad val.</i>
	-	Laminated safety glass:	
	7007.2100 --	Of size and shape suitable for incorporation in vehicles, aircraft, space craft or vessels.	70% <i>ad val.</i>
	7007.2900 --	Other.	70% <i>ad val.</i>
70.08	7008.0000	Multiple-walled insulating units of glass.	70% <i>ad val.</i>
70.09		Glass mirrors, whether or not framed including rear-view mirrors.	
	7009.1000 -	Rear-view mirrors for vehicles.	70% <i>ad val.</i>
	-	Other:	
	7009.9100 --	Unframed.	70% <i>ad val.</i>
	7009.9200 --	Framed.	70% <i>ad val.</i>

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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.		
	7010.1000 -	Ampoules.	65% <i>ad val.</i>
	7010.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	7011.2000 -	For cathode-ray tubes.	70% <i>ad val.</i>
	7011.9000 -	Other.	70% <i>ad val.</i>
70.12	7012.0000	Glass inners for vacuum flasks or for other vacuum vessels.	70% <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.	70% <i>ad val.</i>
	-	Drinking glasses other than of glass-ceramics:	
	7013.2100 --	Of lead crystal.	70% <i>ad val.</i>
	7013.2900 --	Other.	70% <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.	70% <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-degree centigrade to 300 degree centigrade.	35% <i>ad val.</i>
	7013.3900 --	Other.	35% <i>ad val.</i>
	--	Other glassware:	
	7013.9100 --	Of lead crystal.	70% <i>ad val.</i>
	7013.9900 --	Other.	70% <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.	70% <i>ad val.</i>
	7014.0020 ---	Optical elements of glass.	45% <i>ad val.</i>
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.		
	7015.1000 -	Glasses for corrective spectacles.	35% <i>ad val.</i>

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	7015.9000 -	Other:	70% <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.	70% <i>ad val.</i>
	-	Other:	
	7016.9010 ---	Leaded lights and the like.	70% <i>ad val.</i>
	7016.9090 ---	Other:	70% <i>ad val.</i>
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
	7017.1000 -	Of fused quartz or other fused silica.	25% <i>ad val.</i>
	7017.2000 -	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C.	25% <i>ad val.</i>
	7017.9000 -	Other:	25% <i>ad val.</i>
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	
		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:	
	7018.1010 ---	Glass beads.	35% <i>ad val.</i>
	7018.1090 ---	Other:	35% <i>ad val.</i>
	7018.2000 -	Glass microspheres not exceeding 1 mm in diameter.	35% <i>ad val.</i>
	-	Other:	
	7018.9010 ---	Glass eyes.	35% <i>ad val.</i>
	7018.9090 ---	Other:	70% <i>ad val.</i>
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
	7019.1000 -	Silvers, rovings, yarn and chopped strands.	45% <i>ad val.</i>
	7019.2000 -	Woven fabrics, including narrow fabrics.	70% <i>ad val.</i>
	-	Thin sheets (voiles) webs, mats mattresses, boards and similar non-woven products.	

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	7019.3100 --	Mats.	65% <i>ad val.</i>
	7019.3200 --	Thin sheets (voiles).	65% <i>ad val.</i>
	7019.3900 --	Other.	65% <i>ad val.</i>
	-	Other:	
	7019.9010 ---	For machinery.	45% <i>ad val.</i>
	7019.9020 ---	For electric insulation.	45% <i>ad val.</i>
	7019.9030 ---	For welders' shield.	45% <i>ad val.</i>
	7019.9090 ---	Other	70% <i>ad val.</i>
70.20		Other articles of glass.	
	7020.0010 ---	Articles used for industrial purposes.	70% <i>ad val.</i>
	7020.0090 ---	Other.	70% <i>ad val.</i>
		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.	15% <i>ad val.</i>
	-	Cultured pearls:	
	7101.2100 --	Unworked.	15% <i>ad val.</i>
	7101.2200 --	Worked.	15% <i>ad val.</i>
71.02		Diamonds, whether or not worked, but not mounted or set.	
	7102.1000 -	Unsorted.	15% <i>ad val.</i>
	-	Industrial:	
	7102.2100 --	Unworked or simply sawn, cleaved or bruted.	15% <i>ad val.</i>
	7102.2900 --	Other.	15% <i>ad val.</i>
	-	Non-industrial:	
	7102.3100 --	Unworked or simply sawn, cleaved or bruted.	15% <i>ad val.</i>
	7102.3900 --	Other.	15% <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.	15% <i>ad val.</i>
		Otherwise worked:	

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	7103.9100 --	Rubies, sapphires and emeralds.	15% <i>ad val.</i>
	7103.9900 --	Other.	15% <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.	15% <i>ad val.</i>
	-	Other, unworked or simply sawn or roughly shaped:	
	7104.2010 ---	Industrial diamonds.	15% <i>ad val.</i>
	7104.2020 ---	Synthetic stones.	15% <i>ad val.</i>
	7104.2090 ---	Other.	15% <i>ad val.</i>
	-	Other:	
	7104.9010 ---	Industrial diamonds.	15% <i>ad val.</i>
	7104.9020 ---	Synthetic stones.	15% <i>ad val.</i>
	7104.9090 ---	Other.	15% <i>ad val.</i>
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
	7105.1000 -	Of diamonds.	15% <i>ad val.</i>
	7105.9000 -	Other.	15% <i>ad val.</i>
		II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.1000 -	Powder.	15% <i>ad val.</i>
	-	Other:	
	7106.9100 --	Unwrought.	15% <i>ad val.</i>
	--	Semi-manufactured:	
	7106.9210 ---	Silver thread and wire.	15% <i>ad val.</i>
	7106.9290 ---	Other.	15% <i>ad val.</i>
71.07	7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	15% <i>ad val.</i>
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
	-	Non-monetary:	
	7108.1100 --	Powder.	15% <i>ad val.</i>

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	7108.1200 --	Other unwrought forms.	15% <i>ad val.</i>
	7108.1300 --	Other semi-manufactured forms.	15% <i>ad val.</i>
	7108.2000 -	Monetary.	15% <i>ad val.</i>
71.09	7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	15% <i>ad val.</i>
71.10		Platinum unwrought or in semi-manufactured forms, or in powder form.	
	-	Platinum:	
	7110.1100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.1900 --	Other.	15% <i>ad val.</i>
	-	Palladium:	
	7110.2100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.2900 --	Other.	15% <i>ad val.</i>
	-	Rhodium:	
	7110.3100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.3900 --	Other.	15% <i>ad val.</i>
	-	Iridium, osmium and ruthenium:	
	7110.4100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.4900 --	Other.	15% <i>ad val.</i>
71.11	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	15% <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.	15% <i>ad val.</i>
	7112.2000 -	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	15% <i>ad val.</i>
	7112.9000 -	Other.	15% <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.	25% <i>ad val.</i>
	7113.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	25% <i>ad val.</i>

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	7113.2000 -	Of base metal clad with precious metal.	25% <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.	15% <i>ad val.</i>
	7114.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	15% <i>ad val.</i>
	7114.2000 -	Of base metal clad with precious metal.	15% <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.	70% <i>ad val.</i>
	-	Other:	
	7115.9010 ---	Platinum crucibles.	45% <i>ad val.</i>
	7115.9090 ---	Other.	70% <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.	25% <i>ad val.</i>
	7116.2000 -	Of precious or semi-precious stones (natural, synthetic or reconstructed).	25% <i>ad val.</i>
71.17		Imitation Jewellery.	
	-	Of base metal, whether or not plated with precious metal:	
	7117.1100 --	Cuff-links and studs.	25% <i>ad val.</i>
	7117.1900 --	Other.	25% <i>ad val.</i>
	7117.9000 -	Other.	25% <i>ad val.</i>
71.18		Coin.	
	7118.1000 -	Coin (other than gold coin), not being legal tender.	15% <i>ad val.</i>
	7118.9000 -	Other.	15% <i>ad val.</i>
		I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.	
	7201.1000 -	Non-alloy pig iron containing by weight 0.5% or less of phosphorus.	65% <i>ad val.</i>

1	2	3	4
	7201.2000 -	Non-alloy pig iron containing by weight more than 0.5% of phosphorus.	65% <i>ad val.</i>
	7201.3000 -	Alloy pig iron.	65% <i>ad val.</i>
	7201.4000 -	Spiegeleisen.	65% <i>ad val.</i>
72.02	Ferro-alloys.		
	--	Ferro-manganese:	
	7202.1100 --	Containing by weight more than 2% of carbon.	15% <i>ad val.</i>
	7202.1900 --	Other.	15% <i>ad val.</i>
	-	Ferro-silicon:	
	7202.2100 --	Containing by weight more than 55% of silicon.	15% <i>ad val.</i>
	7202.2900 --	Other.	15% <i>ad val.</i>
	7202.3000 -	Ferro-silico-manganese.	15% <i>ad val.</i>
	-	Ferro-chromium:	
	7202.4100 --	Containing by weight more than 4% of carbon.	15% <i>ad val.</i>
	7202.4900 --	Other.	15% <i>ad val.</i>
	7202.5000 -	Ferro-silico-chromium.	15% <i>ad val.</i>
	7202.6000 -	Ferro-nickel.	15% <i>ad val.</i>
	7202.7000 -	Ferro-molybdenum.	15% <i>ad val.</i>
	7202.8000 -	Ferro-tungsten and ferro-silico-tungsten.	15% <i>ad val.</i>
	-	Other:	
	7202.9100 --	Ferro-titanium and ferro-silico-titanium.	15% <i>ad val.</i>
	7202.9200 --	Ferro-vanadium.	15% <i>ad val.</i>
	7202.9300 --	Ferro-niobium.	15% <i>ad val.</i>
	7202.9900 --	Other.	15% <i>ad val.</i>
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		
	7203.1000 -	Ferrous products obtained by direct reduction of iron ore.	65% <i>ad val.</i>
	7203.9000 -	Other.	65% <i>ad val.</i>

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72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
7204.1000 -	Waste and scrap of cast iron.		Rs. 3000 per M. Ton + 25% <i>ad val.</i>
	Waste and scrap of alloy steel:		
7204.2100 --	Of stainless steel.		Rs. 3000 per M. Ton + 25% <i>ad val.</i>
7204.2900 --	Other.		Rs. 3000 per M. Ton + 25% <i>ad val.</i>
7204.3000 -	Waste and scrap of tinned iron or steel.		Rs. 3000 per M. Ton + 25% <i>ad val.</i>
	Other waste and scrap:		
7204.4100 --	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings, and stampings, whether or not in bundles.		Rs. 1500 per M. Ton + 25% <i>ad val.</i>
7204.4900 --	Other.		Rs. 1500 per M. Ton + 25% <i>ad val.</i>
7204.5000 -	Remelting scrap ingots.		Rs. 3000 per M. Ton + 25% <i>ad val.</i>
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.		
7205.1000 -	Granules.		65% <i>ad val.</i>
	Powders:		
7205.2100 --	Of alloy steel.		65% <i>ad val.</i>
7205.2900 --	Other.		65% <i>ad val.</i>
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.		70% <i>ad val.</i>
7206.9000 -	Other.		70% <i>ad val.</i>

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72.07	Semi-finished products of iron or non-alloy steel.		
-	Containing by weight less than 0.25% of carbon:		
7207.1100 --	Of rectangular (including square) cross-section, the width measuring less than twice the thickness.	65% ad val.	
7207.1200 --	Other, of rectangular (other than square) cross-section.	65% ad val.	
7207.1900 --	Other.	65% ad val.	
7207.2000 -	Containing by weight 0.25% or more of carbon.	65% ad val.	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		
	In coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7208.1100 --	Of a thickness exceeding 10 mm.	70% ad val.	
7208.1200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	70% ad val.	
7208.1300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	70% ad val.	
7208.1400 --	Of a thickness of less than 3 mm.	70% ad val.	
-	Other, in coils, not further worked than hot-rolled:		
7208.2100 --	Of a thickness exceeding 10 mm.	70% ad val.	
7208.2200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	70% ad val.	
7208.2300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	70% ad val.	
7208.2400 --	Of a thickness of less than 3 mm.	70% ad val.	
-	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
7208.3100 --	Rolled on four faces or in a closed box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief.	70% ad val.	
7208.3200 --	Other, of a thickness exceeding 10 mm.	70% ad val.	
7208.3300 --	Other, of a thickness 4.75 mm or more but not exceeding 10 mm.	70% ad val.	

1	2	3	4
	7208.3400 --	Other, of a thickness of 3 mm or more but less than 4.75 mm.	70% <i>ad val.</i>
	7208.3500 --	Other, of a thickness of less than 3 mm.	70% <i>ad val.</i>
	-	Other, not in coils, not further worked than hot-rolled:	
	7208.4100 --	Rolled on four faces or in a closes box pass, of a width not exceeding 1,250 mm and of a thickness of not less than 4 mm, without patterns in relief.	70% <i>ad val.</i>
	7208.4200 --	Other, of a thickness exceeding 10 mm.	70% <i>ad val.</i>
	7208.4300 --	Other, of a thickness of 4.75mm or more but not exceeding 10 mm.	70% <i>ad val.</i>
	7208.4400 --	Other, of a thickness of 3 mm or more but less than 4.75 mm.	70% <i>ad val.</i>
	7208.4500 --	Other, of a thickness of less than 3 mm.	70% <i>ad val.</i>
	7208.9000 -	Other,	70% <i>ad val.</i>
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		
	In coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
	7209.1100 --	Of a thickness of 3 mm or more.	70% <i>ad val.</i>
	7209.1200 --	Of a thickness exceeding 1 mm but less than 3 mm.	70% <i>ad val.</i>
	7209.1300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	70% <i>ad val.</i>
	7209.1400 --	Of a thickness of less than 0.5 mm.	70% <i>ad val.</i>
	-	Other, in coils not further worked than cold-rolled (cold-reduced):	
	7209.2100 --	Of a thickness of 3 mm or more.	70% <i>ad val.</i>
	7209.2200 --	Of a thickness exceeding 1 mm but less than 3 mm.	70% <i>ad val.</i>
	7209.2300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	70% <i>ad val.</i>
	7209.2400 --	Of a thickness of less than 0.5 mm.	70% <i>ad val.</i>

1	2	3	4
		Not in coils, not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:	
7209.3100 --	Of a thickness of 3 mm or more.		70% <i>ad val.</i>
7209.3200 --	Of a thickness exceeding 1 mm but less than 3 mm.		70% <i>ad val.</i>
7209.3300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.		70% <i>ad val.</i>
7209.3400 --	Of a thickness of less than 0.5 mm.		70% <i>ad val.</i>
	Other, not in coils, not further worked than cold-rolled (cold-reduced):		
7209.4100 --	Of a thickness of 3 mm or more.		70% <i>ad val.</i>
7209.4200 --	Of a thickness exceeding 1 mm but less than 3 mm.		70% <i>ad val.</i>
7209.4300 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.		70% <i>ad val.</i>
7209.4400 --	Of a thickness of less than 0.5 mm.		70% <i>ad val.</i>
7209.9000 -	Other.		70% <i>ad val.</i>
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
	Plated or coated with tin:		
7210.1100 --	Of a thickness of 0.5 mm or more.		70% <i>ad val.</i>
7210.1200 --	Of a thickness of less than 0.5 mm.		70% <i>ad val.</i>
7210.2000 -	Plated or coated with lead, including terne-plate.		70% <i>ad val.</i>
	Electrolytically plated or coated with zinc:		
7210.3100 --	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.		70% <i>ad val.</i>
7210.3900 --	Other.		70% <i>ad val.</i>
	Otherwise plated or coated with zinc:		
7210.4100 --	Corrugated.		70% <i>ad val.</i>
7210.4900 --	Other.		70% <i>ad val.</i>
7210.5000 -	Plated or coated with chromium oxides or with chromium and chromium oxides.		70% <i>ad val.</i>
7210.6000 -	Plated or coated with aluminium.		70% <i>ad val.</i>

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	7210.7000 -	Painted, varnished or coated with plastics.	70% <i>ad val.</i>
	7210.9000 -	Other.	70% <i>ad val.</i>
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		
	Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:		
	7211.1100 --	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief.	70% <i>ad val.</i>
	7211.1200 --	Other, of a thickness of 4.75 mm or more.	70% <i>ad val.</i>
	7211.1900 --	Other	70% <i>ad val.</i>
	-	Other, not further worked than hot-rolled:	
	7211.2100 --	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief.	70% <i>ad val.</i>
	7211.2200 --	Other, of a thickness of 4.75 mm or more	70% <i>ad val.</i>
	7211.2900 --	Other	70% <i>ad val.</i>
	7211.3000 --	Not further worked than cold-rolled (cold-reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa.	70% <i>ad val.</i>
	-	Other, not further worked than cold-rolled (cold-reduced):	
	7211.4100 --	Containing by weight less than 0.25% of carbon	70% <i>ad val.</i>
	7211.4900 --	Other	70% <i>ad val.</i>
	7211.9000 --	Other	70% <i>ad val.</i>
72.12	Flat rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		
	7212.1000 -	Plated or coated with tin	70% <i>ad val.</i>
	-	Electrolytically plated or coated with zinc:	
	7212.2100 --	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having minimum yield point of 355 MPa.	70% <i>ad val.</i>

1	2	3	4
	7212.2900 --	Other	70% <i>ad val.</i>
	7212.3000 -	Otherwise plated or coated with zinc	70% <i>ad val.</i>
	7212.4000 -	Painted, varnished or coated with plastics	70% <i>ad val.</i>
	7212.5000 -	Otherwise plated or coated	70% <i>ad val.</i>
	7212.6000 -	Clad	70% <i>ad val.</i>
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.		
	7213.1000 -	Containing indentations, ribs, grooves or other deformations produced during the rolling process.	65% <i>ad val.</i>
	7213.2000 -	Of free-cutting steel	65% <i>ad val.</i>
	-	Other, containing by weight less than 0.25% of carbon:	
	7213.3100 --	Of circular cross-section measuring less than 14 mm diameter.	65% <i>ad val.</i>
	7213.3900 --	Other	65% <i>ad val.</i>
	-	Other, containing by weight 0.25% or more but less than 0.6% of carbon:	
	7213.4100 --	Of circular cross-section measuring less than 14 mm in diameter.	65% <i>ad val.</i>
	7213.4900 --	Other	65% <i>ad val.</i>
	7213.5000 -	Other, containing by weight 0.6% or more of carbon	65% <i>ad val.</i>
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.		
	7214.1000 --	Forged.	65% <i>ad val.</i>
	7214.2000 --	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling.	65% <i>ad val.</i>
	7214.3000 --	Of free-cutting steel	65% <i>ad val.</i>
	7214.4000 --	Other, containing by weight less than 0.25% of carbon.	65% <i>ad val.</i>
	7214.5000 -	Other, containing by weight 0.25% or more but less than 0.6% of carbon.	65% <i>ad val.</i>
	7214.6000 --	Other, containing by weight 0.6% or more of carbon.	65% <i>ad val.</i>

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72.15	Other bars and rods of iron or non-alloy steel.		
	7215.1000 --	Of free-cutting steel, not further worked than cold-formed or cold-finished.	70% <i>ad val.</i>
	7215.2000 -	Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon.	70% <i>ad val.</i>
	7215.3000 -	Other, not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon.	70% <i>ad val.</i>
	7215.4000 -	Other, not further worked than cold formed or cold-finished, containing by weight 0.6% or more of carbon.	70% <i>ad val.</i>
	7215.9000 -	Other	70% <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.	65% <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.	65% <i>ad val.</i>
	7216.2200 --	T sections.	65% <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.	65% <i>ad val.</i>
	7216.3200 --	I sections.	65% <i>ad val.</i>
	7216.3300 --	H sections.	65% <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.	65% <i>ad val.</i>
	7216.5000 -	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded.	65% <i>ad val.</i>
	7216.6000 -	Angles, shapes and sections, not further worked than cold-formed or cold-finished.	65% <i>ad val.</i>
	7216.9000 -	Other.	65% <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.	45% <i>ad val.</i>

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	7217.1200 --	Plated or coated with zinc	45% <i>ad val.</i>
	7217.1300 --	Plated or coated with other base metal.	45% <i>ad val.</i>
	7217.1900 --	Other.	45% <i>ad val.</i>
	-	Containing by weight 0.25% or more but less than 0.6% carbon:	
	7217.2100 --	Not plated or coated, whether or not polished.	45% <i>ad val.</i>
	7217.2200 --	Plated or coated with zinc.	45% <i>ad val.</i>
	7217.2300 --	Plated or coated with other base metals.	45% <i>ad val.</i>
	7217.2900 --	Other.	45% <i>ad val.</i>
	-	Containing by weight 0.6 or more of carbon:	
	7217.3100 --	Not plated or coated, whether or not polished.	45% <i>ad val.</i>
	7217.3200 --	Plated or coated with zinc.	45% <i>ad val.</i>
	7217.3300 --	Plated or coated with other base metals.	45% <i>ad val.</i>
	7217.3900 --	Other.	45% <i>ad val.</i>

III. STAINLESS STEEL

72.18

Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.

7218.1000 -	Ingots and other primary forms.	15% <i>ad val.</i>
7218.9000 -	Other.	15% <i>ad val.</i>

72.19

Flat-rolled products of stainless steel, of a width of 600 mm or more.

-	Not further worked than hot-rolled in coils:	
7219.1100 --	Of a thickness exceeding 10 mm.	70% <i>ad val.</i>
7219.1200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	70% <i>ad val.</i>
7219.1300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	70% <i>ad val.</i>
7219.1400 --	Of a thickness of less than 3 mm.	70% <i>ad val.</i>
-	Not further worked than hot-rolled, not in coils:	
7219.2100 --	Of a thickness exceeding 10 mm.	70% <i>ad val.</i>
7219.2200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	70% <i>ad val.</i>

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	7219.2300 --	Of a thickness of 3 mm or more but less than 4.75 mm.	70% <i>ad val.</i>
	7219.2400 --	Of a thickness of less than 3 mm.	70% <i>ad val.</i>
		Not further worked than cold-rolled (Cold-reduced):	
	7219.3100 --	Of a thickness of 4.75 mm or more.	70% <i>ad val.</i>
	7219.3200 --	Of a thickness of 3 mm or more but less than 4.75 mm.	70% <i>ad val.</i>
	7219.3300 --	Of a thickness exceeding 1 mm but less than 3 mm.	70% <i>ad val.</i>
	7219.3400 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	70% <i>ad val.</i>
	7219.3500 --	Of a thickness of less than 0.5 mm.	70% <i>ad val.</i>
	7219.9000 -	Other.	70% <i>ad val.</i>
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.	
		Not further worked than hot-rolled:	
	7220.1100 --	Of a thickness of 4.75 mm or more.	70% <i>ad val.</i>
	7220.1200 --	Of a thickness of less than 4.75 mm.	65% <i>ad val.</i>
	7220.2000 -	Not further worked than cold-rolled (cold-reduced).	65% <i>ad val.</i>
	7220.9000 -	Other	70% <i>ad val.</i>
72.21	7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	70% <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.	45% <i>ad val.</i>
	7222.2000 -	Bars and rods, not further worked than cold-formed or cold-finished.	45% <i>ad val.</i>
	7222.3000 -	Other bars and rods.	45% <i>ad val.</i>
	7222.4000 -	Angles, shapes and sections.	45% <i>ad val.</i>

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72.23	7223.0000	Wire of stainless steel.	45% <i>ad val.</i>
		IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS OF ALLOY OR NON-ALLOY STEEL.	
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	
	7224.1000 -	Ingots and other primary forms.	15% <i>ad val.</i>
	7224.9000 -	Other.	15% <i>ad val.</i>
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
	7225.1000 -	Of silicon-electrical steel.	15% <i>ad val.</i>
	7225.2000 -	Of high speed steel.	35% <i>ad val.</i>
	7225.3000 -	Other, not further worked than hot-rolled, in coils.	35% <i>ad val.</i>
	7225.4000 -	Other, not further worked than hot-rolled, not in coils.	35% <i>ad val.</i>
	7225.5000 -	Other, not further worked than cold-rolled (cold-reduced).	35% <i>ad val.</i>
	7225.9000 -	Other.	35% <i>ad val.</i>
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.	
	7226.1000 -	Of silicon-electrical steel.	15% <i>ad val.</i>
	7226.2000 -	Of high speed steel.	35% <i>ad val.</i>
	-	Other:	
	7226.9100 --	Not further worked than hot-rolled.	35% <i>ad val.</i>
	7226.9200 --	Not further worked than cold-rolled (cold-reduced).	35% <i>ad val.</i>
	7226.9900 --	Other.	35% <i>ad val.</i>
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
	7227.1000 -	Of high speed steel.	35% <i>ad val.</i>
	7227.2000 -	Of silico-manganese steel.	35% <i>ad val.</i>
	7227.9000 -	Other.	35% <i>ad val.</i>
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	
	7228.1000 -	Bars and rods, of high speed steel.	35% <i>ad val.</i>

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	7228.2000 -	Bars and rods, of silico-manganese steel.	35% <i>ad val.</i>
	7228.3000 -	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded.	35% <i>ad val.</i>
	7228.4000 -	Other bars and rods, not further worked than forged.	35% <i>ad val.</i>
	7228.5000 -	Other bars and rods, not further worked than cold-formed or cold-finished.	35% <i>ad val.</i>
	7228.6000 -	Other bars and rods.	35% <i>ad val.</i>
	7228.7000 -	Angles, shapes and sections.	35% <i>ad val.</i>
	7228.8000 -	Hollow drill bars and rods.	35% <i>ad val.</i>
72.29		Wire of other alloy steel.	
	7229.1000 -	Of high speed steel.	70% <i>ad val.</i>
	7229.2000 -	Of silico-manganese steel.	70% <i>ad val.</i>
	7229.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	7301.2000 -	Angles, shapes and sections.	70% <i>ad val.</i>
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
	7302.1000 -	Rails.	65% <i>ad val.</i>
	7302.2000 -	Sleepers (cross-ties).	65% <i>ad val.</i>
	7302.3000 -	Switch blades, crossing frogs, point rods and other crossing pieces.	65% <i>ad val.</i>
	7302.4000 -	Fish-plates and sole plates.	65% <i>ad val.</i>
	7302.9000 -	Other.	65% <i>ad val.</i>
73.03	7303.0000	Tubes, pipes and hollow profiles, of cast iron.	70% <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 or gas pipelines.	70% <i>ad val.</i>
	7304.2000 -	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas.	70% <i>ad val.</i>
	-	Other, of circular cross-section, of iron or non-alloy steel.	
	7304.3100 -	Cold-drawn or cold-rolled (Cold-reduced).	70% <i>ad val.</i>

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	7304.3900 --	Other.	70% <i>ad val.</i>
	-	Other, of circular cross-section of stainless steel:	
	7304.4100 --	Cold-drawn or cold-rolled (Cold-reduced).	70% <i>ad val.</i>
	7304.4900 --	Other.	70% <i>ad val.</i>
	-	Other, of circular cross-section, of other alloy steel:	
	7304.5100 --	Cold-drawn or cold-rolled (cold-reduced).	70% <i>ad val.</i>
	7304.5900 --	Other.	70% <i>ad val.</i>
	7304.9000 -	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	7305.1200 --	Other, longitudinally welded.	70% <i>ad val.</i>
	7305.1900 --	Other.	70% <i>ad val.</i>
	7305.2000 -	Casing of a kind used in drilling for oil or gas.	70% <i>ad val.</i>
	-	Other, welded:	
	7305.3100 --	Longitudinally welded.	70% <i>ad val.</i>
	7305.3900 --	Other.	70% <i>ad val.</i>
	7305.9000 -	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	7306.2000 -	Casing and tubing of a kind used in drilling for oil or gas.	70% <i>ad val.</i>
	7306.3000 -	Other, welded, of circular cross-section, of iron or non-alloy steel.	70% <i>ad val.</i>
	7306.4000 -	Other, welded, of circular cross-section, of other alloy steel.	70% <i>ad val.</i>
	7306.5000 -	Other, welded, of circular cross-section, of stainless steel.	70% <i>ad val.</i>
	7306.6000 -	Other, welded, of non-circular cross-section.	70% <i>ad val.</i>
	7306.9000 -	Other.	70% <i>ad val.</i>
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
	-	Cast fittings:	
	7307.1100 --	Of non-malleable cast iron.	70% <i>ad val.</i>

1	2	3	4
	7307.1900 --	Other.	70% <i>ad val.</i>
	-	Other, of stainless steel;	
	7307.2100 --	Flanges.	70% <i>ad val.</i>
	7307.2200 --	Threaded elbows, bends and sleeves.	70% <i>ad val.</i>
	7307.2300 --	Butt welding fittings.	70% <i>ad val.</i>
	7307.2900 --	Other.	70% <i>ad val.</i>
	-	Other:	
	7307.9100 --	Flanges.	70% <i>ad val.</i>
	7307.9200 --	Threaded elbows, bends and sleeves.	70% <i>ad val.</i>
	7307.9300 --	Butt welding fittings.	70% <i>ad val.</i>
	7307.9900 --	Other.	70% <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.	70% <i>ad val.</i>
	7308.2000 -	Towers and lattice masts.	70% <i>ad val.</i>
	7308.3000 -	Doors, windows and their frames and thresholds for doors.	70% <i>ad val.</i>
	7308.4000 -	Equipment for scaffolding, shuttering, propping or pit-propping.	70% <i>ad val.</i>
	7308.9000 -	Other.	70% <i>ad val.</i>
73.09	7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquified gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	70% <i>ad val.</i>
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquified gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7310.1000 --	Of a capacity of 50 l or more.	70% <i>ad val.</i>
	-	Of a capacity of less than 50l;	
	7310.2100 ---	Cans which are to be closed by soldering or crimping.	70% <i>ad val.</i>
	7310.2900	Other.	70% <i>ad val.</i>

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73.11	7311.0000	Containers for compressed or liquified gas, of iron or steel.	70% <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.	70% <i>ad val.</i>
	7312.9000 -	Other.	70% <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.	70% <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.	70% <i>ad val.</i>
	7314.1900 --	Other.	70% <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.	70% <i>ad val.</i>
	7314.3000 -	Other grill, netting and fencing, welded at the intersection.	70% <i>ad val.</i>
	-	Other grill, netting and fencing:	
	7314.4100 --	Plated or coated with zinc.	70% <i>ad val.</i>
	7314.4200 --	Coated with plastics.	70% <i>ad val.</i>
	7314.4900 --	Other.	70% <i>ad val.</i>
	7314.5000 -	Expanded metal.	70% <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.	70% <i>ad val.</i>
	7315.1190 ---	Other.	70% <i>ad val.</i>
	--	Other chain:	
	7315.1210 ---	For cycles.	70% <i>ad val.</i>
	7315.1290 ---	Other.	70% <i>ad val.</i>
	7315.1900 -	Parts.	70% <i>ad val.</i>
	7315.2000 -	Skid chain.	70% <i>ad val.</i>
	-	Other chain:	
	7315.8100 --	Stud-link.	70% <i>ad val.</i>
	7315.8200 --	Other, welded link.	70% <i>ad val.</i>

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	7315.8900 --	Other.	70% <i>ad val.</i>
	7315.9000 -	Other parts.	70% <i>ad val.</i>
73.16	7316.0000	Anchors, grapnels and parts thereof, of iron or steel.	70% <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.	70% <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.	70% <i>ad val.</i>
	8318.1200 --	Other wood screws.	70% <i>ad val.</i>
	7318.1300 --	Screw hooks and screw rings.	70% <i>ad val.</i>
	7318.1400 --	Self-tapping screws.	70% <i>ad val.</i>
	7318.1500 --	Other screws and bolts, whether or not with their nuts or washers.	70% <i>ad val.</i>
	7318.1600 --	Nuts.	70% <i>ad val.</i>
	7318.1900 --	Other.	70% <i>ad val.</i>
	-	Non-threaded articles:	
	7318.2100 --	Spring washers and other lock washers.	70% <i>ad val.</i>
	7318.2200 --	Other washers.	70% <i>ad val.</i>
	7318.2300 --	Rivets.	70% <i>ad val.</i>
	7318.2400 --	Cotters and cotter-pins.	70% <i>ad val.</i>
	7318.2900 --	Other.	70% <i>ad val.</i>
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
	7319.1000 -	Sewing, darning or embroidery needles.	70% <i>ad val.</i>
	7319.2000 -	Safety pins.	70% <i>ad val.</i>
	7319.3000 -	Other pins.	70% <i>ad val.</i>
	7319.9000 -	Other.	70% <i>ad val.</i>
73.20		Springs and leaves for springs, of iron or steel.	
	7320.1000 -	Leaf springs and leaves therefor.	70% <i>ad val.</i>
	7320.2000 -	Helical springs.	70% <i>ad val.</i>
	7320.9000 -	Other.	70% <i>ad val.</i>

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73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, brazier, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.		
-	Cooking appliances and plate warmers:		
7321.1100 --	For gas fuel or for both gas and other fuels.		70% <i>ad val.</i>
7321.1200 --	For liquid fuel.		70% <i>ad val.</i>
7321.1300 --	For solid fuel.		70% <i>ad val.</i>
-	Other appliances:		
7321.8100 --	For gas fuel or for both gas and other fuels.		70% <i>ad val.</i>
7321.8200 --	For liquid fuel.		70% <i>ad val.</i>
7321.8300 --	For solid fuel.		70% <i>ad val.</i>
7321.9000 -	Parts.		70% <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.		70% <i>ad val.</i>
7322.1900 --	Other.		70% <i>ad val.</i>
7322.9000 -	Other.		70% <i>ad val.</i>
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
7323.1000 -	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.		70% <i>ad val.</i>
-	Other:		
7323.9100 --	Of cast iron, not enamelled.		70% <i>ad val.</i>
7323.9200 --	Of cast iron, enamelled.		70% <i>ad val.</i>
7323.9300 --	Of stainless steel.		70% <i>ad val.</i>
7323.9400 --	Of iron (other than cast iron) or steel, enamelled.		70% <i>ad val.</i>
7323.9900 --	Other.		70% <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.		70% <i>ad val.</i>

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	7324.1090 ---	Other.	70% <i>ad val.</i>
	-	Baths:	
	--	Of cast iron, whether or not enamelled:	
	7324.2110 ---	Enamelled.	70% <i>ad val.</i>
	7324.2190 ---	Other.	70% <i>ad val.</i>
	--	Other:	
	7324.2910 ---	Enamelled.	70% <i>ad val.</i>
	7324.2990 ---	Other.	70% <i>ad val.</i>
	-	Other, including parts:	
	7324.9010 ---	Enamelled iron sinks and wash basins.	70% <i>ad val.</i>
	7324.9090 ---	Other.	70% <i>ad val.</i>
73.25		Other cast articles of iron or steel.	
	7325.1000 -	Of non-malleable cast iron.	70% <i>ad val.</i>
	-	Other:	
	7325.9100 --	Grinding balls and similar articles for mills.	70% <i>ad val.</i>
	7325.9900 --	Other.	70% <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.	70% <i>ad val.</i>
	--	Other.	
	7326.1910 ---	Forging of crank shafts.	40% <i>ad val.</i>
	7326.1990 ---	Other.	70% <i>ad val.</i>
	-	Articles of iron or steel wire:	
	7326.2010 ---	Bead wire for cycle tyres.	25% <i>ad val.</i>
	7326.2020 ---	X-ray film hangers.	70% <i>ad val.</i>
	7326.2030 ---	Milk strainers and similar articles.	65% <i>ad val.</i>
	7326.2040 ---	Cages.	70% <i>ad val.</i>
	7326.2050 ---	Steel belt lacing.	70% <i>ad val.</i>
	7326.2060 ---	Steel ball not exceeding 1 mm diameter.	65% <i>ad val.</i>
	7326.2080 ---	Boot and Shoe protectors.	25% <i>ad val.</i>
	7326.9000 -	Other.	70% <i>ad val.</i>
74.01		Copper mattes; cement copper (precipitated copper).	
	7401.1000 -	Copper mattes.	15% <i>ad val.</i>

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	7401.2000 -	Cement copper (precipitated Copper).	15% <i>ad val.</i>
74.02	7402.0000	Unrefined copper; copper anodes for electrolytic refining.	15% <i>ad val.</i>
74.03		Refined copper and copper alloys, unwrought.	
	-	Refined copper:	
	7403.1100 --	Cathodes and sections of cathodes.	15% <i>ad val.</i>
	7403.1200 --	Wire-bars.	15% <i>ad val.</i>
	7403.1300 --	Billets.	15% <i>ad val.</i>
	7403.1900 --	Other.	15% <i>ad val.</i>
	-	Copper alloys:	
	7403.2100 --	Copper-zinc base alloys (brass).	15% <i>ad val.</i>
	7403.2200 --	Copper-tin base alloys (bronze).	15% <i>ad val.</i>
	7403.2300 --	Copper-nickel base alloys (cupro-nickel) or Copper-nickel-zinc base alloys (nickel silver).	15% <i>ad val.</i>
	7403.2900 --	Other copper alloys (other than master alloys of heading No. 74.05).	15% <i>ad val.</i>
74.04	7404.0000	Copper waste and scrap.	15% <i>ad val.</i>
74.05	7405.0000	Master alloys of copper.	15% <i>ad val.</i>
74.06		Copper powders and flakes.	
	7406.1000-	Powders of non-lamellar structure.	15% <i>ad val.</i>
	7406.2000-	Powders of Lamellar structure; flakes.	15% <i>ad val.</i>
74.07		Copper bars, rods and profiles.	
	7407.1000-	Of refined copper.	25% <i>ad val.</i>
	-	Of copper alloys:	
	7407.2100-	Of copper-zinc base alloys (brass).	25% <i>ad val.</i>
	7407.2200-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	25% <i>ad val.</i>
	7407.2900-	Other.	25% <i>ad val.</i>
74.08		Copper wire.	
		Of refined copper:	
	7408.1100-	Of which the maximum cross-sectional dimension exceeds 6 mm.	45% <i>ad val.</i>
	7408.1900-	Other.	45% <i>ad val.</i>
		Of copper alloys:	
	7408.2100-	Of copper-zinc base alloys (brass).	45% <i>ad val.</i>
	7408.2200-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	45% <i>ad val.</i>

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	7408.2900--	Other.	45% <i>ad val.</i>
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
		Of refined copper:	
	7409.1100--	In coils.	65% <i>ad val.</i>
	7409.1900--	Other.	65% <i>ad val.</i>
		Of copper-zinc base alloys (brass):	
	7409.2100--	In coils.	65% <i>ad val.</i>
	7409.2900--	Other.	65% <i>ad val.</i>
		Of copper-tin base alloys (bronze):	
	7409.3100--	In coils.	65% <i>ad val.</i>
	7409.3900--	Other.	65% <i>ad val.</i>
	7409.4000-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	65% <i>ad val.</i>
	7409.9000-	Of other copper alloys.	65% <i>ad val.</i>
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	
		Not backed:	
	7410.1100--	Of refined copper.	70% <i>ad val.</i>
	7410.1200--	Of copper alloys.	70% <i>ad val.</i>
		Backed:	
	7410.2100--	Of refined copper.	70% <i>ad val.</i>
	7410.2200--	Of copper alloys.	70% <i>ad val.</i>
74.11		Copper tubes and pipes.	
	7411.1000-	Of refined copper.	70% <i>ad val.</i>
		Of copper alloys:	
	7411.2100--	Of copper-zinc base alloys (brass).	70% <i>ad val.</i>
	7411.2200--	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver).	70% <i>ad val.</i>
	7411.2900--	Other.	70% <i>ad val.</i>
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
		Of refined copper.	
	7412.1010 ---	Chromium plated.	70% <i>ad val.</i>

1	2	3	4
	7412.1090 ---	Other.	70% <i>ad val.</i>
		Of copper alloys:	
	7412.2010 ---	Chromium plated.	70% <i>ad val.</i>
	7412.2090 ---	Other.	70% <i>ad val.</i>
74.13	7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	70% <i>ad val.</i>
74.14		Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	
	7414.1000 -	Endless bands, for machinery.	70% <i>ad val.</i>
	7414.9000 -	Other.	70% <i>ad val.</i>
74.15		Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	
	7415.1000 -	Nails and tacks, drawing pins, staples and similar articles.	70% <i>ad val.</i>
	7415.2100 --	Washers (including spring washers)	70% <i>ad val.</i>
	7415.2900 --	Other.	70% <i>ad val.</i>
	-	Other threaded articles:	
	7415.3100 --	Screws for wood.	70% <i>ad val.</i>
	7415.3200 --	Others screws; bolts and nuts.	70% <i>ad val.</i>
	7415.3900 --	Other.	70% <i>ad val.</i>
74.16	7416.0000	Copper springs.	70% <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.	70% <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.	70% <i>ad val.</i>
	7418.2000 -	Sanitary ware and parts thereof.	70% <i>ad val.</i>
74.19		Other articles of copper.	
	7419.1000 -	Chain and parts thereof.	70% <i>ad val.</i>
	--	Other:	
	7419.9100 --	Cast, moulded, stamped or forged, but not further worked.	45% <i>ad val.</i>
	--	Other:	

1	2	3	4
	7419.9910 ---	Reservoirs, tanks, vats and similar containers.	70% <i>ad val.</i>
	7419.9920 ---	Other needles & pins.	70% <i>ad val.</i>
	7419.9930 ---	Pencil ferrules.	70% <i>ad val.</i>
	7419.9940 ---	Doors, window frames and other structural parts.	70% <i>ad val.</i>
	7419.9990 ---	Other.	70% <i>ad val.</i>
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
	7501.1000 -	Nickel mattes.	15% <i>ad val.</i>
	7501.2000 -	Nickel oxide sinters and other intermediate products of nickel metallurgy.	15% <i>ad val.</i>
75.02		Unwrought nickel.	
	7502.1000 -	Nickel, not alloyed.	15% <i>ad val.</i>
	7502.2000 -	Nickel alloys.	15% <i>ad val.</i>
75.03	7503.0000	Nickel waste and scrap.	15% <i>ad val.</i>
75.04	7504.0000	Nickel powders and flakes.	15% <i>ad val.</i>
75.05		Nickel bars rods, profiles and wire.	
		Bars, rods and profiles:	
	7505.1100 --	Of nickel not alloyed.	15% <i>ad val.</i>
	7505.1200 --	Of nickel alloys.	15% <i>ad val.</i>
		Wire:	
	7505.2100 --	Of nickel, not alloyed.	15% <i>ad val.</i>
	7505.2200 --	Of nickel alloys.	15% <i>ad val.</i>
75.06		Nickel plates, sheets, strip and foil.	
	7506.1000 -	Of nickel, not alloyed.	65% <i>ad val.</i>
	7506.2000 -	Of nickel alloys.	65% <i>ad val.</i>
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
		Tubes and pipes:	
	7507.1100 --	Of nickel, not alloyed.	70% <i>ad val.</i>
	7507.1200 --	Of nickel alloys.	70% <i>ad val.</i>
	7507.2000 -	Tube or pipe fittings.	70% <i>ad val.</i>
75.08		Other articles of nickel.	
	7508.0010 ---	Electroplating anode including those produced by electrolysis.	45% <i>ad val.</i>
	7508.0090 ---	Other.	70% <i>ad val.</i>

1	2	3	4
76.01	Unwrought aluminium.		
	7601.1000 -	Aluminium, not alloyed.	20% <i>ad val.</i>
76.02	7602.0000	Aluminium waste and scrap.	25% <i>ad val.</i>
76.03	Aluminium powders and flakes.		
	7603.1000 -	Powders of non-lamellar structure.	20% <i>ad val.</i>
	7603.2000 -	Powders of lamellar structure; flakes.	20% <i>ad val.</i>
76.04	Aluminium bars, rods and profiles.		
	7604.1000 -	Of aluminium, not alloyed.	35% <i>ad val.</i>
	-	Of aluminium alloys:	
	7604.2100 --	Hollow profiles.	35% <i>ad val.</i>
	7604.2900 --	Other.	35% <i>ad val.</i>
76.05	Aluminium wire.		
	-	Of aluminium, not alloyed:	
	7605.1100 --	Of which the maximum cross-sectional dimension exceeds 7mm.	45% <i>ad val.</i>
	7605.1900 --	Other.	45% <i>ad val.</i>
	-	Of aluminium alloys:	
	7605.2100 --	Of which the maximum cross-sectional dimension exceeds 7mm.	45% <i>ad val.</i>
	7605.2900 --	Other.	45% <i>ad val.</i>
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.		
	-	Rectangular (including square):	
	7606.1100 --	Of aluminium, not alloyed.	65% <i>ad val.</i>
	7606.1200 --	Of aluminium alloys.	65% <i>ad val.</i>
	-	Other:	
	7606.9100 --	Of aluminium, not alloyed.	65% <i>ad val.</i>
	7606.9200 --	Of aluminium alloys.	65% <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:	
	7607.1100 --	Rolled but not further worked.	70% <i>ad val.</i>
	7607.1900 --	Other.	70% <i>ad val.</i>
	7607.2000 -	Backed.	70% <i>ad val.</i>

1	2	3	4
76.08		Aluminium tubes and pipes.	
	7608.1000 -	Of aluminium, not alloyed.	70% <i>ad val.</i>
	7608.2000 -	Of aluminium alloys.	70% <i>ad val.</i>
76.09	7609.0000	Aluminium tube or pipe fittings (for Example, couplings, elbows, sleeves).	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	7610.9000 -	Other.	70% <i>ad val.</i>
76.11	7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	70% <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 liquified 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.	70% <i>ad val.</i>
	7612.9000 -	Other.	70% <i>ad val.</i>
76.13	7613.0000	Aluminium containers for compressed or liquified gas.	70% <i>ad val.</i>
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
	7614.1000 -	With steel core.	70% <i>ad val.</i>
	7614.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	7615.2000 -	Sanitary ware and parts thereof.	70% <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, cotter-pins, washers and similar articles.	70% <i>ad val.</i>

1	2	3	4
		Other:	
	7616.9010 ---	Castings and forgings in the rough state.	45% <i>ad val.</i>
	7616.9020 ---	Of a kind used in machinery.	70% <i>ad val.</i>
	7616.9030 ---	Round aluminium slugs.	55% <i>ad val.</i>
	7616.9040 ---	Pencil ferrules.	45% <i>ad val.</i>
	7616.9050 ---	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire.	70% <i>ad val.</i>
	7616.9090 ---	Other.	70% <i>ad val.</i>
CHAPTER 77			
(RESERVED FOR POSSIBLE FUTURE USE)			
78.01		Unwrought lead.	
	7801.1000 -	Refined lead.	20% <i>ad val.</i>
		Other:	
	7801.9100 --	Containing by weight antimony as the principal other element.	20% <i>ad val.</i>
	7801.9900 --	Other.	20% <i>ad val.</i>
78.02	7802.0000	Lead waste and scrap.	20% <i>ad val.</i>
78.03	7803.0000	Lead bars, rods, profiles and wire.	25% <i>ad val.</i>
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
		Plates, sheets, strip and foil:	
	--	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm:	
	7804.1110 ---	Sheets and strip.	65% <i>ad val.</i>
	7804.1120 --	Foils.	70% <i>ad val.</i>
	7804.1900 --	Other.	70% <i>ad val.</i>
	7804.2000 -	Powders and flakes.	65% <i>ad val.</i>
78.05	7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	70% <i>ad val.</i>
78.06		Other articles of lead.	
	7806.0010 ---	Containers for transport and storage.	70% <i>ad val.</i>
	7806.0090 ---	Other.	70% <i>ad val.</i>
79.01		Unwrought zinc.	
		Zinc, not alloyed:	
	7901.1100 --	Containing by weight 99.99% or more of zinc.	20% <i>ad val.</i>
	7901.1200 --	Containing by weight less than 99.99% of zinc.	20% <i>ad val.</i>

1	2	3	4
	7901.2000 --	Zinc alloys.	20% <i>ad val.</i>
79.02	7902.0000	Zinc waste and scrap.	20% <i>ad val.</i>
79.03		Zinc dust, powders and flakes	
	7903.1000 -	Zinc dust.	25% <i>ad val.</i>
	7903.9000 -	Other.	25% <i>ad val.</i>
79.04	7904.0000	Zinc bars, rods, profiles and wire.	25% <i>ad val.</i>
79.05	7905.0000	Zinc plates, sheets, strip and foil.	65% <i>ad val.</i>
79.06	7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	70% <i>ad val.</i>
79.07		Other articles of zinc.	
	7907.1000 -	Gutters, roof capping, skylight frames and other fabricated building components	70% <i>ad val.</i>
	-	Other :	
	7907.9010 ---	Zinc slugs for dry battery cell containers.	35% <i>ad val.</i>
	7907.9020 ---	Anodes	70% <i>ad val.</i>
	7907.9090 ---	Other.	70% <i>ad val.</i>
80.01		Unwrought tin.	
	8001.1000 -	Tin, not alloyed.	15% <i>ad val.</i>
	8001.2000 -	Tin alloys.	15% <i>ad val.</i>
80.02	8002.0000	Tin waste and scrap.	15% <i>ad val.</i>
80.03	8003.0000	Tin bars, rods, profiles and wire.	25% <i>ad val.</i>
80.04	8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	65% <i>ad val.</i>
80.05		Tin foil (whether or not printed or backed with paper, paperboard, plastic or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	
	8005.1000 -	Foil.	70% <i>ad val.</i>
	8005.2000 -	Powders and flakes.	65% <i>ad val.</i>
80.06	8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	70% <i>ad val.</i>
80.07		Other articles of tin.	
	8007.0010 ---	Anodes.	70% <i>ad val.</i>
	8007.0090 ---	Other.	70% <i>ad val.</i>
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
	8001.1000 -	Powders.	15% <i>ad val.</i>

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	-	Other :	
	8101.9100 --	Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap.	15% <i>ad val.</i>
	8101.9200 --	Bars and rods, other than those obtained simply by sintering profiles, plates, sheets, strip and foil.	25% <i>ad val.</i>
	8101.9300 --	Wire	65% <i>ad val.</i>
	8101.9900 --	Other	70% <i>ad val.</i>
81.02		Molybdenum and articles thereof, including waste and scrap.	
	8102.1000 -	Powders.	15% <i>ad val.</i>
	-	Other :	
	8102.9100 --	Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap.	15% <i>ad val.</i>
	8102.9200 --	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	25% <i>ad val.</i>
	8102.9300 --	Wire	65% <i>ad val.</i>
	8102.9900 --	Other	70% <i>ad val.</i>
81.03		Tantalum and articles thereof, including waste and scrap.	
	8103.1000 -	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders.	15% <i>ad val.</i>
	-	Other :	
	8103.9010 ---	Wrought tantalum.	25% <i>ad val.</i>
	8103.9090 ---	Other	70% <i>ad val.</i>
81.04		Magnesium and articles thereof, including waste and scrap.	
	-	Unwrought magnesium :	
	8104.1100 --	Containing at least 99.8% by weight of magnesium.	15% <i>ad val.</i>
	8104.1900 --	Other.	15% <i>ad val.</i>
	8104.2000 -	Waste and scrap.	15% <i>ad val.</i>
	8104.3000 -	Raspings, turnings and granules, graded according to size; powders.	15% <i>ad val.</i>
	-	Other :	
	8104.9010 ---	Wrought bars, rods, angles, shapes and sections of magnesium, magnesium wire, wrought plates, sheets and strips of magnesium.	25% <i>ad val.</i>
	8104.9090 ---	Other.	70% <i>ad val.</i>

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81.05	Cobalt mattes and other intermediate products of cobaltmetallurgy; cobalt and articles thereof, including waste and scrap.		
	8105.1000 -	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders.	15% <i>ad val.</i>
	-	Other :	
	8105.9010 ---	Wrought.	25% <i>ad val.</i>
	8105.9090 ---	Other.	70% <i>ad val.</i>
81.06	Bismuth and articles thereof, including waste and scrap.		
	8106.0010 ---	Unwrought; waste and scrap.	15% <i>ad val.</i>
	8106.0020 ---	Wrought.	25% <i>ad val.</i>
	8106.0090 ---	Other	70% <i>ad val.</i>
81.07	Cadmium and articles thereof, including waste and scrap.		
	8107.1000 -	Unwrought cadmium; waste and scrap; powders.	15% <i>ad val.</i>
	-	Other :	
	8107.9010 ---	Wrought.	25% <i>ad val.</i>
	8107.9090 ---	Other	70% <i>ad val.</i>
81.08	Titanium and articles thereof, including waste and scrap; powders.		
	8108.1000 -	Unwrought titanium; waste and scrap; powders.	15% <i>ad val.</i>
	8108.9010 ---	Wrought.	25% <i>ad val.</i>
	8108.9090 ---	Other	70% <i>ad val.</i>
81.09	Zirconium and articles thereof, including waste and scrap.		
	8109.1000 -	Unwrought zirconium; waste and scrap; powders.	15% <i>ad val.</i>
	8109.9010 ---	Wrought.	25% <i>ad val.</i>
	8109.9090 ---	Other.	70% <i>ad val.</i>
81.10	Antimony and articles thereof, including waste and scrap.		
	8110.0010 ---	Unwrought, waste and scrap.	15% <i>ad val.</i>
	8110.0020 ---	Wrought.	25% <i>ad val.</i>
	8110.0090 ---	Other.	70% <i>ad val.</i>
81.11	Managanese and articles thereof, including waste and scrap.		
	8111.0010 ---	Unwrought, waste and scrap.	15% <i>ad val.</i>
	8111.0020 ---	Wrought.	25% <i>ad val.</i>
	8111.0090 ---	Other.	70% <i>ad val.</i>

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81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (Colombium), rhenium and thallium, and articles of these metals, including waste and scrap.		
	-	Beryllium:	
	8112.1100 --	Unwrought; waste and scrap; powders.	15% <i>ad val.</i>
	8112.1910 ---	Wrought.	25% <i>ad val.</i>
	8112.1990 ---	Other.	70% <i>ad val.</i>
	-	Chromium:	
	8112.2010 ---	Unwrought; waste and scrap.	15% <i>ad val.</i>
	8112.2020 ---	Wrought.	25% <i>ad val.</i>
	8112.2090 ---	Other.	70% <i>ad val.</i>
	-	Germanium:	
	8112.3010 ---	Unwrought; waste and scrap.	15% <i>ad val.</i>
	8112.3020 ---	Wrought.	25% <i>ad val.</i>
	8112.3090 ---	Other.	70% <i>ad val.</i>
	-	Vanadium:	
	8112.4010 ---	Unwrought; waste and scrap.	15% <i>ad val.</i>
	8112.4020 ---	Wrought.	25% <i>ad val.</i>
	8112.4090 ---	Other.	70% <i>ad val.</i>
	8112.9100 --	Unwrought; waste and scrap; powders.	15% <i>ad val.</i>
	--	Other.	
	8112.9910 ---	Wrought.	25% <i>ad val.</i>
	8112.9990 ---	Other.	70% <i>ad val.</i>
81.13	Cermets and articles thereof, including waste and scrap.		
	8113.0010 ---	Unwrought; waste and scrap.	15% <i>ad val.</i>
	8113.0020 ---	Wrought.	25% <i>ad val.</i>
	8113.0090 ---	Other.	70% <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	70% <i>ad val.</i>
	8201.2000 -	Forks.	70% <i>ad val.</i>
	8201.3000 -	Mattocks, picks, hoes and rakes.	70% <i>ad val.</i>

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	8201.4000 -	Axes, bill hooks and similar hewing tools.	70% <i>ad val.</i>
	8201.5000 -	Secateurs and similar one-handed pruners and shears (including poultry shears).	70% <i>ad val.</i>
	8201.6000 -	Hedge shears, two-handed pruning shears and similar two-handed shears.	70% <i>ad val.</i>
	8201.9000 -	Other hand tools of a kind used in agriculture, horticulture or forestry.	70% <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.	70% <i>ad val.</i>
	8202.2000 -	Band saw blades.	65% <i>ad val.</i>
	-	Circular saw blades (including slitting or slotting saw blades):	
	8202.3100 --	With working part of steel	65% <i>ad val.</i>
	8202.3200 --	With working part of other materials.	65% <i>ad val.</i>
	8202.4000 -	Chain saw blades.	65% <i>ad val.</i>
	-	Other saw blades:	
	8202.9100 --	Straight saw blades, for working metal.	70% <i>ad val.</i>
	8202.9900 --	Other.	70% <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.		
	8203.1000 -	Files, rasps and similar tools.	65% <i>ad val.</i>
	8203.2000 -	Pliers (including cutting pliers), pincers, tweezers and similar tools.	35% <i>ad val.</i>
	8203.3000 -	Metal cutting shears and similar tools.	35% <i>ad val.</i>
	8203.4000 -	Pipe-cutters, bolt croppers, perforating punches and similar tools.	70% <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.	70% <i>ad val.</i>
	8204.1200 --	Adjustable.	70% <i>ad val.</i>
	8204.2000 -	Interchangeable spanner sockets, with or without handles.	70% <i>ad val.</i>

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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.	70% <i>ad val.</i>
	8205.2000 -	Hammers and sledge hammers.	70% <i>ad val.</i>
	8205.3000 -	Planes, chisels, gouges and similar cutting tools for working wood.	70% <i>ad val.</i>
	8205.4000 -	Screwdrivers.	70% <i>ad val.</i>
	-	Other hand tools (including glaziers' diamonds);	
	8205.5100 --	Household tools,	70% <i>ad val.</i>
	--	Other;	
	8205.5910 ---	Grease guns.	65% <i>ad val.</i>
	8205.5920 ---	Shoe lasts.	25% <i>ad val.</i>
	8205.5990 ---	Other.	70% <i>ad val.</i>
	8205.6000 -	Blow lamps.	70% <i>ad val.</i>
	8205.7000 -	Vices, clamps and the like.	70% <i>ad val.</i>
	8205.8000 -	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	70% <i>ad val.</i>
	8205.9000 -	Sets of articles of two or more of the foregoing subheadings.	70% <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.	70% <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.		
	-	Rock drilling or earth boring tools:	
	8207.1100 --	With working part of sintered metal carbide or cermets.	25% <i>ad val.</i>
	8207.1200 --	With working part of other material.	25% <i>ad val.</i>
	8207.2000 -	Dies for drawing or extruding metal.	25% <i>ad val.</i>
	8207.3000 -	Tools for pressing, stamping or punching.	25% <i>ad val.</i>
	8207.4000 -	Tools for tapping or threading.	25% <i>ad val.</i>
	8207.5000 -	Tools for drilling, other than for rock drilling.	70% <i>ad val.</i>
	8207.6000 -	Tools for boring or broaching.	25% <i>ad val.</i>
	8207.7000 -	Tools for milling.	25% <i>ad val.</i>

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	8207.8000 -	Tools for turning.	25% <i>ad val.</i>
	8207.9000 -	Other interchangeable tools.	25% <i>ad val.</i>
82.08		Knives and cutting blades, for machines or for mechanical appliances.	
	8208.1000 -	For metal working.	65% <i>ad val.</i>
	8208.2000 -	For wood working.	65% <i>ad val.</i>
	8208.3000 -	For kitchen appliances or for machines used by the food industry.	35% <i>ad val.</i>
	8208.4000 -	For agricultural, horticultural or forestry machines.	65% <i>ad val.</i>
	8208.9000 -	Other.	65% <i>ad val.</i>
82.09	8209.0000	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermet.	25% <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.	35% <i>ad val.</i>
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.	70% <i>ad val.</i>
	-	Other:	
	8211.9100 --	Table knives having fixed blades.	70% <i>ad val.</i>
	8211.9200 --	Other knives having fixed blades.	70% <i>ad val.</i>
	8211.9300 --	Knives having other than fixed blades.	70% <i>ad val.</i>
	8211.9400 --	Blades.	70% <i>ad val.</i>
82.12		Razors and razor blades (including razor blade blanks in strips).	
	-	Razors:	
	8212.1010 ---	Safety razors.	65% <i>ad val.</i>
	8212.1090 ---	Other.	70% <i>ad val.</i>
	-	Safety razor blades, including razor blade blanks in strips:	
	8212.2010 ---	Safety razor blades.	65% <i>ad val.</i>
	8212.2090 ---	Other.	65% <i>ad val.</i>
	-	Other parts:	
	8212.9010 ---	Of safety razors.	65% <i>ad val.</i>
	8212.9090 ---	Other.	70% <i>ad val.</i>

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82.13	8213.0000	Scissors, tailor's shears and similar shears, and blades therefor.	70% <i>ad val.</i>
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
	-	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:	
	8214.1010 ---	Pencil sharpeners and blades therefor.	35% <i>ad val.</i>
	8214.1090 ---	Other.	35% <i>ad val.</i>
	8214.2000 -	Manicure or pedicure sets and instruments (including nail files).	35% <i>ad val.</i>
	-	Other.	
	8214.9010 ---	Hair clippers.	35% <i>ad val.</i>
	8214.9020 ---	Nail clippers.	35% <i>ad val.</i>
	8214.9030 ---	Other articles of office cutlery.	35% <i>ad val.</i>
	8214.9090 ---	Other.	35% <i>ad val.</i>
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.	35% <i>ad val.</i>
	8215.2000 -	Other sets of assorted articles.	40% <i>ad val.</i>
	-	Other:	
	8215.9100 --	Plated with precious metal.	70% <i>ad val.</i>
	8215.9900 --	Other.	70% <i>ad val.</i>
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
	8301.1000 -	Padlocks.	35% <i>ad val.</i>
	8301.2000 -	Locks of a kind used for motor vehicles.	70% <i>ad val.</i>
	8301.3000 -	Locks of a kind used for furniture.	70% <i>ad val.</i>
	8301.4000 -	Other locks.	70% <i>ad val.</i>
	8301.5000 -	Clasps and frames with clasps, incorporating locks.	35% <i>ad val.</i>
	8301.6000 -	Parts.	35% <i>a</i>
	8301.7000 -	Keys presented separately.	35%

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83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the likes; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.		
	8302.1000 -	Hinges.	35% <i>ad val.</i>
	8302.2000 -	Castors.	70% <i>ad val.</i>
	8302.3000 -	Other mountings, fittings and similar articles suitable for motor vehicles.	40% <i>ad val.</i>
	-	Other mountings, fittings and similar articles:	
	8302.4100 --	Suitable for buildings.	35% <i>ad val.</i>
	8302.4200 --	Other, suitable for furniture.	70% <i>ad val.</i>
	8302.4900 --	Other.	70% <i>ad val.</i>
	8302.5000 -	Hat-racks, hat-pegs, brackets and similar fixtures.	35% <i>ad val.</i>
	8302.6000 -	Automatic door closures.	35% <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.	70% <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.	35% <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 or files.	70% <i>ad val.</i>
	8305.2000 -	Staples in strips.	70% <i>ad val.</i>
	8305.9000 -	Other, including parts.	70% <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.	70% <i>ad val.</i>
	-	Statuettes and other ornaments:	
	8306.2100 --	Plated with precious metal.	70% <i>ad val.</i>
	8306.2900 --	Other.	70% <i>ad val.</i>
	8306.3000 -	Photograph, picture or similar frames; mirrors.	70% <i>ad val.</i>

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83.07	Flexible tubing of base metal, with or without fittings.		
	8307.1000 -	Of iron or steel.	70% <i>ad val.</i>
	8307.9000 -	Of other base metal.	70% <i>ad val.</i>
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
	8308.1000 -	Hooks, eyes and eyelets.	70% <i>ad val.</i>
	8308.2000 -	Tubular or bifurcated rivets.	70% <i>ad val.</i>
	8308.9000 -	Other, including parts.	70% <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.	70% <i>ad val.</i>
	8309.9000 -	Other.	70% <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.	70% <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.	70% <i>ad val.</i>
	8311.2000 -	Cored wire of base metal, for electric arc-welding.	70% <i>ad val.</i>
	8311.3000 -	Coated rods and cored wire, of base metal, for soldering-brazing or welding by flame.	70% <i>ad val.</i>
	8311.9000 -	Other, including parts.	70% <i>ad val.</i>
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.		
	8401.1000 -	Nuclear reactors.	25% <i>ad val.</i>
	8401.2000 -	Machinery and apparatus for isotopic separation, and parts thereof.	25% <i>ad val.</i>
	8401.3000 -	Fuel elements (cartridges), non-irradiated.	25% <i>ad val.</i>
	8401.4000 -	Parts of nuclear reactor.	25% <i>ad val.</i>

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84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.		
-	Steam or other vapour generating boilers:		
--	Water tube boilers with a steam production exceeding 45 ton per hour:		
8402.1110 ---	Package type, water tube upto 150 ton per hour steam and 80 kg per square centimeter pressure.	70% ad val.	
8402.1190 ---	Other.	45% ad val.	
--	Watertube boilers with a steam production not exceeding 45 tons per hour:		
8402.1210 ---	Package type, fire tube upto 25 tons 1 hour steam and 24 kg per per square centimeter pressure.	70% ad val.	
8402.1290 ---	Other.	45% ad val.	
--	Other vapour generating boilers, including hybrid boilers:		
8402.1910 ---	Package type, fix tube upto 25 ton per hour steam and 24 kg/cm ² pressure.	45% ad val.	
84.02.1990 ---	Other.	45% ad val.	
--	Super-heated water boilers:		
8402.2010 ---	Package type, water tube upto 100 ton per hour steam and 80 kg/cm ² pressure.	45% ad val.	
8402.2020 ---	Package type, fix tube upto 25 ton per hour steam and 24 kg/cm ² pressure.	45% ad val.	
8402.2090 ---	Other.	45% ad val.	
8402.9000 -	Parts.	45% ad val.	
84.03	Central heating boilers other than those of heading No. 84.02		
8403.1000 -	Boilers.	70% ad val.	
8403.9000 -	Parts.	70% ad val.	
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.		
8404.1000 -	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03.	45% ad val.	
8404.2000 -	Condensers for steam or other vapour power units.	45% ad val.	
8404.9000 -	Parts.	45% ad val.	

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84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.		
8405.1000 -	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	45% ad val.	
8405.9000 -	Parts.	45% ad val.	
84.06	Steam turbines and other vapour turbines.	45% ad val.	
	Turbines:		
8406.1100 --	For marine propulsion.	45% ad val.	
8406.1900 --	Other.	45% ad val.	
8406.9000 -	Parts.	45% ad val.	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.		
8407.1000 -	Aircraft engines.	25% ad val.	
	Marine propulsion engines:		
8407.2100 --	Outboard motors.	45% ad val.	
8407.2900 --	Other.	45% ad val.	
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.3100 --	Of a cylinder capacity not exceeding 50cc.	70% ad val. 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.	70% ad val. 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.	70% ad val. or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.	

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8407.3400 -	Of a cylinder capacity exceeding 1,000cc.		70% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
8407.9000 -	Other engines.		45% <i>ad val.</i>
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
8408.1000 -	Marine propulsion engines.		45% <i>ad val.</i>
8408.2000 -	Engines of a kind used for the propulsion of vehicles of Chapter 87.		70% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
-	Other engines:		
8408.9010 ---	Horizontal slow speed diesel engine not exceeding 5,000cc and high speed diesel engine not exceeding 2,000cc.		70% <i>ad val.</i>
8408.9090 ---	Other.		45% <i>ad val.</i>
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.		
8409.1000 -	For aircraft engines.		45% <i>ad val.</i>
-	Other:		
-	Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.9110 ---	For engines of vehicles of Chapter 87.		40% <i>ad val.</i>
8409.9190 ---	Other.		45% <i>ad val.</i>
-	Other:		
8409.9910 ---	For engines of vehicles of Chapter 87.		40% <i>ad val.</i>
8409.9920 ---	For engines of the subheading 8408.9010.		70% <i>ad val.</i>
8409.9990 ---	Other.		45% <i>ad val.</i>
84.10	Hydraulic turbines, water wheels, and regulators therefor.		
-	Hydraulic turbines and water wheels:		
8410.1100 --	Of a power not exceeding 1,000 K.W.		45% <i>ad val.</i>

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	8410.1200 --	Of a power exceeding 1,000 KW but not exceeding 10,000 KW.	45% <i>ad val.</i>
	8410.1300 --	Of a power exceeding 10,000 K.W.	45% <i>ad val.</i>
	8410.9000 -	Parts, including regulators.	45% <i>ad val.</i>
84.11	Turbo-jets, turbo-propellers and other gas turbines.		
	-	Turbo-jets:	
	8411.1100 --	Of a thrust not exceeding 25 KN.	35% <i>ad val.</i>
	8411.1200 --	Of a thrust exceeding 25 KN.	35% <i>ad val.</i>
	-	Turbo-propellers:	
	8411.2100 --	Of a power not exceeding 1,100 KW.	35% <i>ad val.</i>
	8411.2200 --	Of a power exceeding 1,100 K.W.	35% <i>ad val.</i>
	-	Other gas turbines:	
	8411.8100 --	Of a power not exceeding 5,000 K.W.	45% <i>ad val.</i>
	8411.8200 --	Of a power exceeding 5,000 KW.	45% <i>ad val.</i>
	-	Parts:	
	8411.9100 --	Of turbo-jets or turbo-propellers.	45% <i>ad val.</i>
	8411.9900 --	Other.	45% <i>ad val.</i>
84.12	Other engines and motors.		
	8412.1000 -	Reaction engines other than turbo-jets.	45% <i>ad val.</i>
	-	Hydraulic power engines and motors:	
	8412.2100 --	Linear acting (cylinders).	45% <i>ad val.</i>
	8412.2900 --	Other.	45% <i>ad val.</i>
	-	Pneumatic power engines and motors:	
	8412.3100 --	Linear acting (cylinders).	45% <i>ad val.</i>
	8412.3900 --	Other.	45% <i>ad val.</i>
	-	Other:	
	8412.8010 ---	Wind engines (wind mills).	25% <i>ad val.</i>
	8412.8020 ---	Spring operated or weight operated motors.	70% <i>ad val.</i>
	8412.8090 ---	Other.	45% <i>ad val.</i>
	8412.9000 -	Parts.	The rate applicable to the machine of which they form parts.

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84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.		
-	Pumps fitted or designed to be fitted with a measuring device:		
8413.1100 --	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.	45% <i>ad val.</i>	
8413.1900 --	Other.	45% <i>ad val.</i>	
8413.2000 -	Hand pumps, other than those of sub-heading No. 8413.1100 or 8413.1900.	45% <i>ad val.</i>	
-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
---	For vehicles of Chapter 87:		
8413.3011 ----	Diesel fuel injection pumps.	40% <i>ad val.</i>	
8413.3019 ----	Other.	40% <i>ad val.</i>	
8413.3090 ---	Other.	45% <i>ad val.</i>	
8413.4000 -	Concrete pumps.	45% <i>ad val.</i>	
8413.5000 -	Other reciprocating positive displacement pumps.	45% <i>ad val.</i>	
8413.6000 -	Other rotary positive displacement pumps.	45% <i>ad val.</i>	
-	Other centrifugal pumps:		
8413.7010 ---	Deep well vertical turbine pumps, of line shaft including submersible types, of a capacity not exceeding 4 cusecs.	70% <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.	70% <i>ad val.</i>	
8413.7090 ---	Other.	45% <i>ad val.</i>	
-	Other pumps; liquid elevators:		
8413.8100 --	Pumps.	45% <i>ad val.</i>	
8413.8200 --	Liquid elevators.	45% <i>ad val.</i>	
-	Parts:		
8413.9100 --	Of pumps.	The rate applicable to the machine of which they form parts.	
8413.9200 --	Of liquid elevators.	The rate applicable to the machine of which they form parts.	

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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.		
8414.1000 -	Vacuum pumps.		45% <i>ad val.</i>
8414.2000 -	Hand or foot-operated air pumps		70% <i>ad val.</i>
8414.3000 -	Compressors of a kind used in refrigerating equipment.		40% <i>ad val.</i>
8414.4000 -	Air compressors mounted on a wheeled chassis for towing.		65% <i>ad val.</i>
	Fans:		
8414.5100 --	Table floor, wall, window, ceiling or roof fan, with a self-contained electric motor of an output not exceeding 125 W.		70% <i>ad val.</i>
8414.5900 --	Other.		65% <i>ad val.</i>
8414.6000 -	Hoods having a maximum horizontal side not exceeding 120 cm		70% <i>ad val.</i>
	Other:		
8414.8010 ---	Compressors for motor vehicles.		40% <i>ad val.</i>
8414.8020 ---	Industrial exhaust fans.		45% <i>ad val.</i>
8414.8090 ---	Others.		45% <i>ad val.</i>
8414.9000 -	Parts.		The rate applicable to the machine of which they form parts.
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.		45% <i>ad val.</i>
	Other:		
8415.8100 --	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle.		45% <i>ad val.</i>
8415.8200 --	Other, incorporating a refrigerating unit.		45% <i>ad val.</i>
8415.8300 --	Not incorporating a refrigerating unit.		45% <i>ad val.</i>
8415.9000 -	Parts		35% <i>ad val.</i>
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
8416.1000 -	Furnace burners for liquid fuel.		45% <i>ad val.</i>

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	8416.2000 -	Other furnace burners, including combination burners.	45% <i>ad val.</i>
	8416.3000 -	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	45% <i>ad val.</i>
	8416.9000 -	Parts.	45% <i>ad val.</i>
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
	8417.1000 -	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.	45% <i>ad val.</i>
	8417.2000 -	Bakery ovens, including biscuit ovens.	45% <i>ad val.</i>
	8417.8000 -	Other.	45% <i>ad val.</i>
	8417.9000 -	Parts.	45% <i>ad val.</i>
84.18	Refrigerators, freezers, and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15		
	Combined refrigerator-freezers, fitted with separate external doors:		
	8418.1010 ---	Not exceeding 700 l capacity (house hold type).	55% <i>ad val.</i>
	8418.1090 ---	Other.	55% <i>ad val.</i>
	-	Refrigerators, household type (of a capacity not exceeding 700 litres):	
	8418.2100 --	Compression-type	55% <i>ad val.</i>
	8418.2200 --	Absorption-type electrical	55% <i>ad val.</i>
	8418.2900 --	Other	55% <i>ad val.</i>
	8418.3000 -	Freezers of the chest type, not exceeding 800 l capacity.	55% <i>ad val.</i>
	8418.4000 -	Freezers of the upright type, not exceeding 900 l capacity.	55% <i>ad val.</i>
	8418.5000 -	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture.	55% <i>ad val.</i>
	-	Other refrigerating or freezing equipment; heat pumps:	
	8418.6100 -	Compression type units whose condensers are heat exchangers.	55% <i>ad val.</i>
	8418.6900 --	Other.	55% <i>ad val.</i>
	-	Parts:	
	8418.9100 --	Furniture designed to receive refrigerating or freezing equipment.	55% <i>ad val.</i>
	8418.9900 --	Other.	40% <i>ad val.</i>

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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	70% <i>ad val.</i>
	8419.1900 --	Other	70% <i>ad val.</i>
	8419.2000 -	Medical surgical or laboratory sterilisers	25% <i>ad val.</i>
	-	Dryers:	
	8419.3100 --	For agricultural products.	25% <i>ad val.</i>
	8419.3200 --	For wood, paper pulp, paper or paperboard.	45% <i>ad val.</i>
	8419.3900 --	Other.	45% <i>ad val.</i>
	8419.4000 -	Distilling or rectifying plant.	45% <i>ad val.</i>
	8419.5000 -	Heat exchange units.	45% <i>ad val.</i>
	8419.6000 -	Machinery for liquefying air or other gases.	45% <i>ad val.</i>
	-	Other machinery, plant and equipment:	
	8419.8100 --	For making hot drinks or for cooking or heating food.	45% <i>ad val.</i>
	--	Other:	
	8419.8910 --	Asphalt heating machines	45% <i>ad val.</i>
	8419.8920 ---	Wood steaming plants.	25% <i>ad val.</i>
	8419.8990 ---	Other.	45% <i>ad val.</i>
	8419.9000 -	Parts.	The rate applicable to the machine of which the form parts.
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
	8420.1000 -	Calendering or other rolling machines.	45% <i>ad val.</i>
	-	Parts:	
	8420.9100 --	Cylinders.	45% <i>ad val.</i>
	8420.9900 --	Other.	45% <i>ad val.</i>

1	2	3	4
84.21	Centrifuges including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
-	Centrifuges including centrifugal dryers:		
8421.1100 --	Cream separators		45% <i>ad val.</i>
--	Clothes-dryers:		
8421.1210 ---	Requiring for their operation less than 746 watts.		70% <i>ad val.</i>
8421.1290 ---	Other		45% <i>ad val.</i>
8421.1900 --	Other		45% <i>ad val.</i>
-	Filtering or purifying machinery and apparatus for liquids:		
8421.2100 --	For filtering or purifying water		45% <i>ad val.</i>
8421.2200 --	for filtering or purifying beverages other than water		45% <i>ad val.</i>
--	Oil or petrol-filters for internal combustion engines:		
8421.2310 ---	For engines of vehicles of Chapter 87		45% <i>ad val.</i>
8421.2390 ---	Other		45% <i>ad val.</i>
8421.2900 --	Other		45% <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		45% <i>ad val.</i>
8421.3190 ---	Other		45% <i>ad val.</i>
8421.3900 --	Other		45% <i>ad val.</i>
-	Parts:		
8421.9100 --	Of centrifuges, including centrifugal dryers.		The rate applicable to the machine of which they form parts.
8421.9900 --	Other		The rate applicable to the machine of which they form parts.

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, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.

Dish washing machines:

1	2	3	4
	8422.1100 --	Of the household type	35% <i>ad val.</i>
	8422.1900 --	Other	45% <i>ad val.</i>
	-	Machinery for cleaning or drying bottles or other containers:	
	8422.2010 ---	For beverages	70% <i>ad val.</i>
	8422.2090 ---	Other	45% <i>ad val.</i>
	-	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other container; machinery for aerating beverages:	
	8422.3010 ---	For beverages.	70% <i>ad val.</i>
	8422.3090 ---	Other	45% <i>ad val.</i>
	8422.4000 -	Other packing or wrapping machinery	45% <i>ad val.</i>
	8422.9000 -	Parts	The rate applicable to the machine of which they form parts.
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.		
	8423.1000 -	Personal weighing machines, including baby scales; household scales	70% <i>ad val.</i>
	8423.2000 -	Scales for continuous weighing of goods on conveyors	45% <i>ad val.</i>
	8423.3000 -	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	45% <i>ad val.</i>
	-	Other weighing machinery:	
	8423.8100 --	Having a maximum weighing capacity not exceeding 30 kg.	70% <i>ad val.</i>
	8423.8200 --	Having a maximum weighing capacity exceeding 30 kg. but not exceeding 5,000 kg.	70% <i>ad val.</i>
	8423.8900 --	Other	45% <i>ad val.</i>
	-	Weighing machine weights of all kinds, parts of weighing machinery:	
	8423.9010 ---	Weights	70% <i>ad val.</i>
	8423.9090 ---	Parts of weighing machinery	The rate applicable to the machine of which they form parts.

1	2	3	4
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		
	8424.1000 -	Fire extinguishers, whether or not charged.	45% <i>ad val.</i>
	8424.2000 -	Spray guns and similar appliances	45% <i>ad val.</i>
	8424.3000 -	Steam or sand blasting machines and similar jet projecting machines	45% <i>ad val.</i>
	-	Other appliances :	
	8424.8100 --	Agricultural or horticultural	35% <i>ad val.</i>
	8424.8900 --	Other	35% <i>ad val.</i>
	8424.9000 -	Parts	30% <i>ad val.</i>
80.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.		
		Pulley tackle and hoists other than skip hoists or of a kind used for raising vehicles :	
	--	Powered by electric motor :	
	8425.1110 ---	Hoists	45% <i>ad val.</i>
	8425.1190 ---	Other	45% <i>ad val.</i>
	--	Other :	
	8425.1910 ---	Hoists	45% <i>ad val.</i>
	8425.1990 ---	Other	45% <i>ad val.</i>
	8425.2000 -	Pit-head winding gear; winches specially designed for use underground	45% <i>ad val.</i>
	-	Other winches; capstans :	
	8425.3100 --	Powered by electric motor	45% <i>ad val.</i>
	8425.3900 --	Other	45% <i>ad val.</i>
	-	Jacks; hoists of a kind used for raising vehicles :	
	8425.4100 --	Built-in jacking systems of a type used in garages	45% <i>ad val.</i>
	--	Other jacks and hoists, hydraulic :	
	8425.4210 ---	Hoists	45% <i>ad val.</i>
	8425.4290 ---	Other	45% <i>ad val.</i>
	8425.4900 --	Other	45% <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,	

1	2	3	4
		gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
	--	Overhead travelling cranes on fixed support:	
8426.1110 ---	Upto 125 metric tons		70% <i>ad val.</i>
8426.1190 ---	Other		70% <i>ad val.</i>
8426.1200 --	Mobile lifting frames on-tyres and straddle carriers		45% <i>ad val.</i>
	--	Other:	
	---	Gantry cranes	
8426.1911 ---	Upto 125 metric ton		70% <i>ad val.</i>
8426.1919 --	Other		70% <i>ad val.</i>
8426.1920 ---	Bridge cranes		70% <i>ad val.</i>
8426.1990 ---	Other		45% <i>ad val.</i>
8426.2000 -	Tower Cranes		45% <i>ad val.</i>
8426.3000 -	Portal or pedestal jib cranes		45% <i>ad val.</i>
		Other machinery, self-propelled :	
8426.4100 --	On tyres		45% <i>ad val.</i>
8426.4900 --	Other		45% <i>ad val.</i>
	-	Other machinery :	
8426.9100 --	Designed for mounting on road vehicles		45% <i>ad val.</i>
8426.9900 --	Other		45% <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		45% <i>ad val.</i>
	-	Other self-propelled trucks:	
8427.2010 ---	Fork-lift trucks		45% <i>ad val.</i>
8427.2090 ---	Other		70% <i>ad val.</i>
8427.9000 -	Other trucks		70% <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		70% <i>ad val.</i>
8428.2000 ---	Pneumatic elevators and conveyors		45% <i>ad val.</i>
	-	Other continuous-action elevators and conveyors, for goods or materials :	
8428.3100 --	Specially designed for underground use		45% <i>ad val.</i>
8428.3200 --	Other, bucket type		45% <i>ad val.</i>
8428.3300 --	Other, belt type		45% <i>ad val.</i>

1	2	3	4
	8428.3900 --	Other	45% <i>ad val.</i>
	8428.4000 -	Escalators and moving walk ways	70% <i>ad val.</i>
	8428.5000 -	Mine wagon pushers locomotive or wagon traversers, wagon trippers and similar railway wagon handling equipment	45% <i>ad val.</i>
	8428.6000 -	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	45% <i>ad val.</i>
	8428.9000 -	Other machinery	45% <i>ad val.</i>
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
		Bulldozers and angledozers:	
	8429.1100 --	Track laying.	45% <i>ad val.</i>
	8429.1900 --	Other.	45% <i>ad val.</i>
	8429.2000 -	Graders and levellers.	45% <i>ad val.</i>
	8429.3000 -	Scrapers.	45% <i>ad val.</i>
	8429.4000 -	Tamping machines and road rollers.	70% <i>ad val.</i>
		Mechanical shovels, excavators and shovel loaders:	
	8429.5100 --	Front-end shovel loaders.	45% <i>ad val.</i>
	8429.5200 --	Machinery with a 360° revolving superstructure.	45% <i>ad val.</i>
	8429.5900 --	Other.	45% <i>ad val.</i>
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
	8430.1000 -	Pile-drivers and pile-extractors.	45% <i>ad val.</i>
	8430.2000 -	Snow-ploughs and snow-blowers.	45% <i>ad val.</i>
		Coal or rock cutters and tunnelling machinery:	
	8430.3100 --	Self-propelled.	25% <i>ad val.</i>
	8430.3900 --	Other.	45% <i>ad val.</i>
		Other boring or sinking machinery:	
	8430.4100 --	Self-propelled.	45% <i>ad val.</i>
	8430.4900 --	Other.	45% <i>ad val.</i>
	8430.5000 -	Other machinery, self-propelled.	25% <i>ad val.</i>
		Other machinery, not self-propelled:	
	8430.6100 --	Tamping or compacting machinery.	45% <i>ad val.</i>

1	2	3	4
	8430.6200 --	Scrapers.	25% <i>ad val.</i>
	8430.6900 --	Other.	45% <i>ad val.</i>
84.31	Part suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.		
	8431.1000 -	Of machinery of heading No. 84.25	45% <i>ad val.</i>
	8431.2000 -	Of machinery of heading No. 84.27.	70% <i>ad val.</i>
		Of machinery of heading No. 84.28:	
	8431.3100 --	Of lifts, skip hoists or escalators	70% <i>ad val.</i>
	8431.3900 --	Other	45% <i>ad val.</i>
		Of a machinery of heading No. 84.26, 84.29 or 84.30:	
	8431.4100 --	Buckets, shovels grabs and grips	45% <i>ad val.</i>
	8431.4200 --	Bulldozer or angledozer blades	45% <i>ad val.</i>
	8431.4300 --	Parts of boring or sinking machinery of subheading No. 8430.4100 or 8430.4900	45% <i>ad val.</i>
	--	Other:	
	8431.4910 ---	Parts of tamping machines and road rollers	70% <i>ad val.</i>
	8431.4990 ---	Other	45% <i>ad val.</i>
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
	8432.1000 -	Ploughs	15% <i>ad val.</i>
		Harrows, scarifiers, cultivators, weeders and hoes:	
	8432.2100 --	Disc harrows	15% <i>ad val.</i>
	8432.2200 --	Tobacco inter cultivator	70% <i>ad val.</i>
	8432.2300 --	Sub Soiler	70% <i>ad val.</i>
	8432.2400 --	Mould Board plough	70% <i>ad val.</i>
	8432.2500 --	Rotary tiller	70% <i>ad val.</i>
	8432.2600 --	Tool bar fitted with rigid tine, ridger and disk	70% <i>ad val.</i>
	8432.2900 --	Other	15% <i>ad val.</i>
		Seeders, planters and transplanters	
	8432.3010 --	Seed drill or seed <i>cum</i> cultivator drill	70% <i>ad val.</i>
	8432.3020 --	Cane, potato and tree planters	70% <i>ad val.</i>
	8432.3030 --	Rice and tobacco planter	70% <i>ad val.</i>
	8432.4000 -	Manure spreaders and fertiliser distributors	15% <i>ad val.</i>
		Other machinery	

1	2	3	4
	8432.8010 --	Lawn and sports ground roller	70% <i>ad val.</i>
	8432.8090 --	Other	10% <i>ad val.</i>
	8432.9000 -	Parts	15% <i>ad val.</i>
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	45% <i>ad val.</i>
	8433.1900 --	Other	45% <i>ad val.</i>
	8433.2000 -	Other mowers, including cutter bars for tractor mounting	45% <i>ad val.</i>
	8433.3000 -	Other hay making machinery	45% <i>ad val.</i>
	8433.4000 -	Straw or fodder balers, including pick-up balers	45% <i>ad val.</i>
	-	Other harvesting machinery; threshing machinery:	
	8433.5100 --	Combine harvester-threshers	45% <i>ad val.</i>
	8433.5200 --	Other threshing machinery	45% <i>ad val.</i>
	8433.5300 --	Root or rubber harvesting machines	45% <i>ad val.</i>
	8433.5900 --	Other	45% <i>ad val.</i>
	8433.6000 -	Machines for cleaning, sorting or grading egg, fruit or other agricultural produce	45% <i>ad val.</i>
	8433.9000 -	Parts	45% <i>ad val.</i>
84.34		Milking machine and dairy machinery.	
	8434.1000 -	Milking machines	45% <i>ad val.</i>
	8434.2000 -	Dairy machinery	45% <i>ad val.</i>
	8434.9000 -	Parts	45% <i>ad val.</i>
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
	8435.1000 -	Machinery	35% <i>ad val.</i>
	8435.9000 -	Parts	35% <i>ad val.</i>
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	70% <i>ad val.</i>
		Poultry-keeping machinery; poultry incubators and brooders:	

1	2	3	4
	8436.2100 --	Poultry incubators and brooders	25% <i>ad val.</i>
	8436.2900 --	Other:	25% <i>ad val.</i>
	8436.8000 -	Other machinery	25% <i>ad val.</i>
	-	Parts:	
	8436.9100 --	Of poultry-keeping machinery or poultry incubators and brooders	25% <i>ad val.</i>
	--	Other:	
	8436.9910 --	Of sub-heading 8436.1000	45% <i>ad val.</i>
	8436.9990 --	Other	25% <i>ad val.</i>
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
	8437.1000 -	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables.	25% <i>ad val.</i>
	8437.8000 -	Other machinery	45% <i>ad val.</i>
	-	Parts:	
	8437.9010 --	Of machinery falling under sub-heading No. 8437.1000	25% <i>ad val.</i>
	8437.9090 --	Other	45% <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.	
	8438.1000 -	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.	45% <i>ad val.</i>
	8438.2000 -	Machinery for the manufacture of confectionery, cocoa or chocolate	45% <i>ad val.</i>
	-	Machinery for sugar manufacture:	
	8438.3010 ---	Sugar cane crushers	70% <i>ad val.</i>
	8438.3090 ---	Other	70% <i>ad val.</i>
	8438.4000 -	Brewery machinery	70% <i>ad val.</i>
	8438.5000 -	Machinery for the preparation of meat or poultry	15% <i>ad val.</i>
	8438.6000 -	Machinery for the preparation of fruits, nuts or vegetables	25% <i>ad val.</i>
	-	Other machinery:	
	8438.8010 ---	Beverage manufacturing machinery	70% <i>ad val.</i>
	8438.8090 --	Other	45% <i>ad val.</i>

1	2	3	4
	8438.9000 -	Parts	The rate applicable to the machine of which they form parts.
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
	8439.1000 -	Machinery for making pulp of fibrous cellulosic material	45% <i>ad val.</i>
	8439.2000 -	Machinery for making paper or paperboard	45% <i>ad val.</i>
	8439.3000 -	Machinery for finishing paper or paperboard	45% <i>ad val.</i>
	-	Parts:	
	8439.9100 --	Of machinery for making pulp of fibrous cellulosic material	45% <i>ad val.</i>
	8439.9900 --	Other	45% <i>ad val.</i>
84.40		Book-binding machinery, including book-sewing machines.	
	8440.1000 -	Machinery	45% <i>ad val.</i>
	8440.9000 -	Parts	25% <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	70% <i>ad val.</i>
	8441.1090 --	Other	45% <i>ad val.</i>
	8441.2000 -	Machines for making bags, sacks or envelopes	45% <i>ad val.</i>
	8441.3000 -	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	45% <i>ad val.</i>
	8441.4000 -	Machines for moulding articles in paperpulp, paper or paper board	45% <i>ad val.</i>
	8441.8000 -	Other machinery	45% <i>ad val.</i>
	8441.9000 -	Parts	The rate applicable to the machine of which they form parts.
84.42		Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing types, blocks, plates, cylinders or other printing components; blocks plates, cylinders, and lithographic stones, prepared for printing purposes (for example, planed, grained or polished.)	

1	2	3	4
	8442.1000 -	Phototype-setting and composing machines	25% <i>ad val.</i>
	8442.2000 -	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.	25% <i>ad val.</i>
	8442.3000 -	Other machinery, apparatus and equipment	25% <i>ad val.</i>
	8442.4000 -	Parts of the foregoing machinery apparatus or equipment	45% <i>ad val.</i>
	-	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
	8442.5010 --	Printing type	45% <i>ad val.</i>
	8442.5090	Other	45% <i>ad val.</i>
84.43		Printing machinery; machines for uses ancillary to printing.	
	-	Offset printing machinery:	
	8443.1100 --	Reel fed	25% <i>ad val.</i>
	8443.1200 --	Sheet fed, office type (sheet size not exceeding 22 x 36cm)	25% <i>ad val.</i>
	8443.1900 --	Other	25% <i>ad val.</i>
	-	Letterpress printing machinery, excluding flexographic printing:	
	8443.2100 --	Reel fed	25% <i>ad val.</i>
	8443.2900	Other	25% <i>ad val.</i>
	8443.3000 -	Flexographic printing machinery	25% <i>ad val.</i>
	8443.4000 -	Gravure printing machinery	25% <i>ad val.</i>
	8443.5000 -	Other printing machinery	25% <i>ad val.</i>
	8443.6000 -	Machines for uses ancillary to printing	25% <i>ad val.</i>
	8443.9000 -	Parts	45% <i>ad val.</i>
84.44	8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	45% <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 wet-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:	
	8445.1100 --	Carding machine	45% <i>ad val.</i>
	8445.1200 --	Combing machines	15% <i>ad val.</i>

1	2	3	4
	8445.1300	Drawing or roving machines	45% <i>ad val.</i>
	8445.1900 --	Other	45% <i>ad val.</i>
	8445.2000 -	Textile spinning machines	45% <i>ad val.</i>
	8445.3000 -	Textile doubling or twisting machines	45% <i>ad val.</i>
	8445.4000 -	Textile, winding (including weft-winding) or reeling machines	45% <i>ad val.</i>
	8445.9000 -	Other	45% <i>ad val.</i>
84.46		Weaving machines (looms).	
	8446.1000 -	For weaving fabrics of a width not exceeding 30cm	45% <i>ad val.</i>
	-	For weaving fabrics of a width exceeding 30cm, shuttle type:	
	8446.2100 --	Power looms	45% <i>ad val.</i>
	8446.2900 --	Other	45% <i>ad val.</i>
	8446.3000 -	For weaving fabrics of a width exceeding 30cm, shuttleless type	25% <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	25% <i>ad val.</i>
	8447.1200 --	With cylinder diameter exceeding 165 mm	25% <i>ad val.</i>
	8447.2000 -	Flat knitting machines; stitch-bonding machines	25% <i>ad val.</i>
	8447.9000 -	Other	25% <i>ad val.</i>
84.48		Auxiliary machinery for use with machines of heading Nos. 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms), parts and accessories suitable for use solely or principally with the machines of this heading or of heading Nos. 84.44, 84.45, 84.46 or 84.47 (for example spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	
		Auxiliary machinery for machines of heading Nos. 84.44, 84.45, 84.46 or 84.47:	
	8448.1100 --	Dobbies and Jacquards; cards reducing, copying, punching or assembling machines for use there with	45% <i>ad val.</i>
	8448.1900 --	Other	45% <i>ad val.</i>
	8448.2000 -	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	45% <i>ad val.</i>
	-	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:	

1	2	3	4
	8448.3100 --	Card clothing	65% <i>ad val.</i>
	8448.3200 --	Of machines for preparing textile fibres, other than card clothing.	45% <i>ad val.</i>
	-	Spindles, spindles flyers, spinning rings and ring travellers:	
	8448.3310 --	Spindles.	65% <i>ad val.</i>
	8448.3320 --	Bolsters and parts of spindles.	65% <i>ad val.</i>
	8448.3390 --	Other.	45% <i>ad val.</i>
	8448.3900 --	Other.	45% <i>ad val.</i>
	-	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
	8448.4100 --	Shuttles.	70% <i>ad val.</i>
	8448.4200 --	Reeds for looms, healds and heald-frames.	45% <i>ad val.</i>
	8448.4900 --	Other.	45% <i>ad val.</i>
	-	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:	
	8448.5199 --	Sinkers, needles and other articles used in forming stitches.	45% <i>ad val.</i>
	8448.5900 --	Other.	45% <i>ad val.</i>
84.49	8449.0000	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	45% <i>ad val.</i>
84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
	-	Machines, each of a dry linen capacity not exceeding 10 kg:	
	8450.1100 --	Fully-automatic machines.	70% <i>ad val.</i>
	8450.1200 --	Other machines, with built-in centrifugal drier.	70% <i>ad val.</i>
	8450.1900 --	Other.	70% <i>ad val.</i>
	8450.2000 -	Machines, each of a dry linen capacity exceeding 10 kg.	70% <i>ad val.</i>
	8450.9000 -	Parts.	70% <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.	
	8451.1000 -	Dry-cleaning machines.	45% <i>ad val.</i>

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	-	Drying machines:	
	8451.2100 -	Each of a dry linen capacity not exceeding 10 kg:	70% <i>ad val.</i>
	8451.2900 -	Other.	45% <i>ad val.</i>
	8451.3000 -	Ironing machines and presses (including fusing presses).	45% <i>ad val.</i>
	8451.4000 -	Washing, bleaching or dyeing machines.	45% <i>ad val.</i>
	8451.5000 -	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	45% <i>ad val.</i>
	8451.8000 -	Other machinery.	45% <i>ad val.</i>
	8451.9000 -	Parts.	The rate applicable to the machine of which they form parts.
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>
	-	Other sewing machines:	
	8452.2100 -	Automatic units.	25% <i>ad val.</i>
	8452.2900 -	Other.	25% <i>ad val.</i>
	8452.3000 -	Sewing machine needles.	65% <i>ad val.</i>
	8452.4000 -	Furniture, bases and covers for sewing machines and parts thereof.	The rate applicable to the machine of which they form parts.
	8452.9000 -	Other parts of sewing machines.	65% <i>ad val.</i>
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
	8453.1000 -	Machinery for preparing, tanning or working hides, skins or leather.	45% <i>ad val.</i>
	8453.2000 -	Machinery for making or repairing footwear.	25% <i>ad val.</i>
	8453.8000 -	Other machinery.	45% <i>ad val.</i>
	8453.9000 -	Parts.	45% <i>ad val.</i>
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
	8454.1000 -	Converters.	25% <i>ad val.</i>
	8454.2000 -	Ingot moulds and ladles.	25% <i>ad val.</i>

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	8454.3000 -	Casting machines.	25% <i>ad val.</i>
	8454.9000 -	Parts.	25% <i>ad val.</i>
84.55		Metal-rolling mills and rolls therefor.	
	8455.1000 -	Tube mills.	45% <i>ad val.</i>
	-	Other rolling mills:	
	8455.2100 -	Hot or combination hot and cold.	45% <i>ad val.</i>
	8455.2200 -	Cold.	45% <i>ad val.</i>
	-	Rolls for rolling mills:	
	8455.3010 -	Cast iron rolls of a diameter not exceeding 91.44 Cm (36")	70% <i>ad val.</i>
	8455.3090 -	Other rolls.	45% <i>ad val.</i>
	8455.9000 -	Other parts.	45% <i>ad val.</i>
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.	
	8456.1000 -	Operated by laser or other light or photon beam processes.	25% <i>ad val.</i>
	8456.2000 -	Operated by ultrasonic processes.	25% <i>ad val.</i>
	8456.3000 -	Operated by electro-discharge processes.	25% <i>ad val.</i>
	8456.9000 -	Other.	25% <i>ad val.</i>
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
	8457.1000 -	Machining centres.	25% <i>ad val.</i>
	8457.2000 -	Unit construction machines (single station).	25% <i>ad val.</i>
	8457.3000 -	Multi-station transfer machines.	25% <i>ad val.</i>
84.58		Lathes for removing metal.	
	-	Horizontal lathes:	
	8458.1100 -	Numerically controlled.	25% <i>ad val.</i>
	8458.1900 -	Other	70% <i>ad val.</i>
	-	Other lathes:	
	8458.9100 -	Numerically controlled.	25% <i>ad val.</i>
	8458.9900 -	Other	70% <i>ad val.</i>

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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.		
	8459.1000 -	Way-type unit head machines.	25% <i>ad val.</i>
	-	Other drilling machines:	
	8459.2100 -	Numerically controlled.	25% <i>ad val.</i>
	-	Other:	
	8459.2910 -	Pillar type machines of a drilling capacity not exceeding 1.98 Cm	70% <i>ad val.</i>
	8459.2920 -	Upright type machines of a drilling capacity not exceeding 5.08 Cm	70% <i>ad val.</i>
	8459.2990	Other.	25% <i>ad val.</i>
	-	Other boring-milling machines:	
	8459.3100 -	Numerically controlled.	25% <i>ad val.</i>
	8459.3900 -	Other.	25% <i>ad val.</i>
	8459.4000 -	Other boring machines.	25% <i>ad val.</i>
	-	Milling machines, knee-type:	
	8459.5100 -	Numerically controlled.	25% <i>ad val.</i>
	8459.5900 -	Other.	25% <i>ad val.</i>
	-	Other milling machines:	
	8459.6100 -	Numerically controlled.	25% <i>ad val.</i>
	-	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	70% <i>ad val.</i>
	8459.6990 -	Other.	25% <i>ad val.</i>
	8459.7000 -	Other threading or tapping machines.	25% <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.		
	-	Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
	8460.1100 -	Numerically controlled.	25% <i>ad val.</i>
	8460.1900	Other.	25% <i>ad val.</i>

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	-	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
	8460.2100 -	Numerically controlled.	25% <i>ad val.</i>
	8460.2900 -	Other.	25% <i>ad val.</i>
	-	Sharpening (tool or cutter grinding) machines:	
	8460.3100 -	Numerically controlled.	25% <i>ad val.</i>
	8460.3900 -	Other.	25% <i>ad val.</i>
	8460.4000 -	Honing or lapping machines.	25% <i>ad val.</i>
	-	Other:	
	8460.9010 -	Bench type grinding machines fitted with motors of 50 cycles exceeding 3000 r.p.m.	70% <i>ad val.</i>
	8460.9090 -	Other.	25% <i>ad val.</i>
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.	
	8461.1000 -	Planning machines.	25% <i>ad val.</i>
	-	Shaping or slotting machines:	
	8461.2010 -	Shaping machines having stroke not exceeding 45 cm	70% <i>ad val.</i>
	8461.2090 -	Other.	25% <i>ad val.</i>
	8461.3000 -	Broaching machines.	25% <i>ad val.</i>
	8461.4000 -	Gear cutting, gear grinding or gear finishing machines.	25% <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	70% <i>ad val.</i>
	8461.5090 -	Other.	25% <i>ad val.</i>
	8461.9000 -	Other.	25% <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.	
	8462.1000 -	Forging or die-stamping machines (including presses) and hammers.	25% <i>ad val.</i>
		Bending, folding, straightening or flattening machines (including presses):	

1	2	3	4
	8462.2100 -	Numerically controlled.	25% <i>ad val.</i>
	8462.2900 -	Other.	25% <i>ad val.</i>
	-	Shearing machines (including presses), other than combined punching and shearing machines:	
	8462.3100 -	Numerically controlled.	25% <i>ad val.</i>
	8462.3900 -	Other.	25% <i>ad val.</i>
	-	Punching or notching machines (including presses), including combined punching and shearing machines:	
	8462.4100 -	Numerically controlled.	25% <i>ad val.</i>
	8462.4900 -	Other.	25% <i>ad val.</i>
	-	Other:	
	-	Hydraulic presses:	
	8462.9110 -	Of pressure not exceeding 60.963 metric tons.	70% <i>ad val.</i>
	8462.9190 -	Other.	25% <i>ad val.</i>
	8462.9900 -	Other.	25% <i>ad val.</i>
84.63		Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	
	8463.1000 -	Draw-benches for bars, tubes, profiles, wire or the like.	25% <i>ad val.</i>
	8463.2000 -	Thread rolling machines.	25% <i>ad val.</i>
	8463.3000 -	Machines for working wire.	25% <i>ad val.</i>
	8463.9000 -	Other.	25% <i>ad val.</i>
84.64		Machine-tools, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	
	8464.1000 -	Sawing machines.	25% <i>ad val.</i>
	8464.2000 -	Grinding or polishing machines.	25% <i>ad val.</i>
	8464.9000 -	Other.	25% <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.	
	8465.1000 -	Machines which can carry out different types of machining operations without tool change between such operations.	25% <i>ad val.</i>
	-	Other:	
	-	Sawing machines:	
	8465.9110 -	Hacksaw machines of blade length not exceeding 45.7 cm.	70% <i>ad val.</i>

1	2	3	4
	8465.9120 -	Other hacksaw machines.	25% <i>ad val.</i>
	8465.9190 -	Other.	25% <i>ad val.</i>
	8465.9200 -	Planing, milling or moulding (by cutting) machines.	25% <i>ad val.</i>
	8465.9300 -	Grinding, sanding or polishing machines.	25% <i>ad val.</i>
	8465.9400 -	Bending or assembling machines.	25% <i>ad val.</i>
	8465.9500 -	Drilling or morticing machines.	25% <i>ad val.</i>
	8465.9600 -	Splitting, slicing or paring machines.	25% <i>ad val.</i>
	8465.9900 -	Other.	25% <i>ad val.</i>
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.		
	8466.1000 -	Tool holders and self-opening dieheads.	25% <i>ad val.</i>
	8466.2000 -	Work holders.	25% <i>ad val.</i>
	8466.3000 -	Dividing heads and other special attachments for machine-tools.	25% <i>ad val.</i>
	-	Other:	
	8466.9100 -	For machines of heading No. 84.64.	25% <i>ad val.</i>
	8466.9200 -	For machines of heading No. 84.65	25% <i>ad val.</i>
	8466.9300 -	For machines of headings Nos. 84.56 to 84.61.	25% <i>ad val.</i>
	8466.9400 -	For machines of heading No. 84.62 or 84.63.	10% <i>ad val.</i>
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.		
	-	Pneumatic.	
	8467.1100 -	Rotary type (including combined rotary-percussion).	45% <i>ad val.</i>
	8467.1900 -	Other.	45% <i>ad val.</i>
	-	Other tools:	
	8467.8100 -	Chain saws.	45% <i>ad val.</i>
	8467.8900 -	Other.	45% <i>ad val.</i>
	-	Parts.	
	8467.9100 -	Of chain saws.	45% <i>ad val.</i>
	8467.9200 -	Of pneumatic tools.	45% <i>ad val.</i>
	8467.9900 -	Other.	45% <i>ad val.</i>

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84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances.		
	8468.1000 -	Hand-held blow pipes.	45% <i>ad val.</i>
	8468.2000 -	Other gas-operated machinery and apparatus.	45% <i>ad val.</i>
	8468.8000 -	Other machinery and apparatus.	45% <i>ad val.</i>
	8468.9000 -	Parts.	45% <i>ad val.</i>
84.69	Typewriters and word-processing machines.		
		Automatic typewriters and word-processing machines.	
	8469.1010 -	Automatic typewriters.	35% <i>ad val.</i>
	8469.1090 -	Word processing machines.	25% <i>ad val.</i>
	-	Other typewriters, electric:	
	8469.2100 -	Weighing not more than 12 kg, excluding case.	35% <i>ad val.</i>
	8469.2900 -	Other.	35% <i>ad val.</i>
	-	Other typewriter, non-electric.	
	8469.3100 -	Weighing not more than 12 kg, excluding case.	35% <i>ad val.</i>
	8469.3900 -	Other.	35% <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.		
	8470.1000 -	Electronic calculators capable of operation without an external source of power.	35% <i>ad val.</i>
	-	Other electronic calculating machines:	
	8470.2100 -	Incorporating a printing device.	35% <i>ad val.</i>
	8470.2900 -	Other.	35% <i>ad val.</i>
	8470.3000 -	Other calculating machines.	35% <i>ad val.</i>
	8470.4000 -	Accounting machines.	35% <i>ad val.</i>
	8470.5000 -	Cash registers.	25% <i>ad val.</i>
	8470.9000 -	Other.	35% <i>ad val.</i>

1	2	3	4
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
8471.1000 -	Analogue or hybrid automatic data processing machines.	25% <i>ad val.</i>	
8471.2000 -	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined.	25% <i>ad val.</i>	
-	Other:		
8471.9100 -	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units.	25% <i>ad val.</i>	
8471.9200 -	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing.	25% <i>ad val.</i>	
8471.9300 -	Storage units, whether or not presented with the rest of a system.	25% <i>ad val.</i>	
8471.9900 -	Other.	25% <i>ad val.</i>	
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic, banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
8472.1000 -	Duplicating machines.	55% <i>ad val.</i>	
8472.2000 -	Addressing machines and address plate embossing machines.	55% <i>ad val.</i>	
8472.3000 -	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps.	55% <i>ad val.</i>	
8472.9000 -	Other.	55% <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.		
8473.1000 -	Parts and accessories of the machines of heading No. 84.69.	15% <i>ad val.</i>	
	Parts and accessories of the machines of heading No. 84.70:		

1	2	3	4
	8473.2100 -	Of the electronic calculating machines of sub-heading No. 8470.1000, 8470.2100 or 8470.2900.	15% <i>ad val.</i>
	8473.2900 -	Other.	15% <i>ad val.</i>
	8473.3000 -	Parts and accessories of the machines of heading No. 84.71.	25% <i>ad val.</i>
	8473.4000 -	Parts and accessories of the machines of heading No. 84.72.	35% <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 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.		
	8474.1000 -	Sorting, screening, separating or washing machines.	35% <i>ad val.</i>
	8474.2000 -	Crushing or grinding machines.	35% <i>ad val.</i>
	-	Mixing or kneading machines:	
	8474.3100 --	Concrete or mortar mixers	35% <i>ad val.</i>
	8474.3200 --	Machines for mixing mineral substances with bitumen	35% <i>ad val.</i>
	8474.3900 --	Other.	35% <i>ad val.</i>
	8474.8000 -	Other machinery.	35% <i>ad val.</i>
	8474.9000 -	Parts.	The rate applicable to the machine of which they form parts.
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.		
	8475.1000 -	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.	45% <i>ad val.</i>
	8475.2000 -	Machines for manufacturing or hot working glass or glassware.	45% <i>ad val.</i>
	8475.9000 -	Parts.	45% <i>ad val.</i>
84.76	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.		
	-	Machines:	
	8476.1100 --	Incorporating heating or refrigerating devices.	35% <i>ad val.</i>

1	2	3	4
	8476.1900 --	Other.	65% <i>ad val.</i>
	8476.9000 -	Parts.	65% <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	45% <i>ad val.</i>
	8477.1090 ---	Other.	45% <i>ad val.</i>
	-	Extruders:	
	8477.2010 ---	Plastic extruders of capacity not exceeding 76.2 mm diameter	70% <i>ad val.</i>
	8477.2090 ---	Other.	45% <i>ad val.</i>
	-	Blow moulding machines:	
	8477.3010 ---	Of capacity not exceeding 0.228 liters	70% <i>ad val.</i>
	8477.3090 ---	Other.	70% <i>ad val.</i>
	-	Vacuum moulding machines and other thermoforming machines:	
	8477.4010 ---	Of capacity not exceeding 0.228 liters	70% <i>ad val.</i>
	8477.4090 ---	Other.	45% <i>ad val.</i>
	-	Other machinery for moulding or otherwise forming:	
	8477.5100 --	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.	45% <i>ad val.</i>
	8477.5900 --	Other.	45% <i>ad val.</i>
	8477.8000 -	Other machinery.	45% <i>ad val.</i>
	8477.9000 -	Parts.	The rate applicable to the machine of which they form parts.
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
	8478.1000 -	Machinery.	45% <i>ad val.</i>
	8478.9000 -	Parts.	45% <i>ad val.</i>

1	2	3	4
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
8479.1000 -	Machinery for public works, building or the like.	45% <i>ad val.</i>	
8479.2000 -	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	70% <i>ad val.</i>	
8479.3000 -	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.	45% <i>ad val.</i>	
8479.4000 -	Rope or cable-making machines.	45% <i>ad val.</i>	
-	Other machines and mechanical appliances:		
8479.8100 --	For treating metal, including electric wire coil-winders.	45% <i>ad val.</i>	
8479.8200 --	Mixing, kneading, crushing, grinding screening, sifting, homogenising, emulsifying or stirring machines.	45% <i>ad val.</i>	
--	Other:		
8479.8910 ---	Cosmetic manufacturing machine	70% <i>ad val.</i>	
8479.8990 --	Other.	45% <i>ad val.</i>	
8479.9000 -	Parts.	The rate applicable to the machine of which they form parts.	
84.80	Moulding boxes for metal foundry; mould bases; patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
8480.1000 -	Moulding boxes for metal foundry.	25% <i>ad val.</i>	
8480.2000 -	Moulds bases.	15% <i>ad val.</i>	
8480.3000 -	Moulding patterns.	15% <i>ad val.</i>	
-	Moulds for metal or metal carbides:		
8480.4100 --	Injection or compression types.	25% <i>ad val.</i>	
8480.4900 --	Other.	25% <i>ad val.</i>	
8480.5000 -	Moulds for glass.	15% <i>ad val.</i>	
8480.6000 -	Moulds for mineral materials.	15% <i>ad val.</i>	
-	Moulds for rubber or plastics:		
8480.7100 --	Injection or compression types.	25% <i>ad val.</i>	

1	2	3	4
	8480.7900 --	Other.	25% <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.		
	8481.1000 -	Pressure-reducing valves.	45% <i>ad val.</i>
	8481.2000 -	Valves for oleohydraulic or pneumatic transmissions.	45% <i>ad val.</i>
	-	Check valves:	
	8481.3010 --	Of a kind used with pneumatic tyres and tubes	40% <i>ad val.</i>
	8481.3090 --	Other.	45% <i>ad val.</i>
	-	Safety or relief valves.	
	8481.4100 --	LPG regulators.	55% <i>ad val.</i>
	8481.4900 --	Others.	45% <i>ad val.</i>
	-	Other appliances:	
	--	Of a kind used in water fittings:	
	8481.8011 ---	Chromium plated	70% <i>ad val.</i>
	8481.8019 ---	Other	70% <i>ad val.</i>
	8481.8090 ---	Other.	45% <i>ad val.</i>
	8481.9000 -	Parts.	The rate applicable to the article of which they form parts.
84.82	Ball or roller bearings.		
	8482.1000 -	Ball bearings.	30% <i>ad val.</i>
	8482.2000 -	Tapered roller bearings, including cone and tapered roller assemblies.	30% <i>ad val.</i>
	8482.3000 -	Spherical roller bearings.	30% <i>ad val.</i>
	8482.4000 -	Needle roller bearings.	30% <i>ad val.</i>
	8482.5000 -	Other cylindrical roller bearings.	30% <i>ad val.</i>
	8482.8000 -	Other, including combined ball/roller bearings.	30% <i>ad val.</i>
	-	Parts:	
	8482.9100 --	Balls, needles and rollers.	15% <i>ad val.</i>
	8482.9900 --	Other.	15% <i>ad val.</i>

1	2	3	4
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks, clutches and shaft couplings (including universal joints).		
8483.1000 -	Transmission shafts (including cam shafts and crank shafts) crank.	40% <i>ad val.</i>	
8483.2000 -	Bearing housings, incorporating ball or roller bearings.	40% <i>ad val.</i>	
8483.3000 -	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings.	40% <i>ad val.</i>	
8483.4000 -	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters.	40% <i>ad val.</i>	
8483.5000 -	Flywheels and pulleys, including pulley blocks.	40% <i>ad val.</i>	
8483.6000 -	Clutches and shaft coupling (including universal joints).	40% <i>ad val.</i>	
-	Parts:		
8483.9010 ---	Parts of articles for use in motor vehicles including tractors.	40% <i>ad val.</i>	
8483.9090 ---	Other.	40% <i>ad val.</i>	
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	40% <i>ad val.</i>	
8484.9000 -	Other	40% <i>ad val.</i>	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.		
8485.1000 -	Ships' or boats, propellers and blades therefor.	45% <i>ad val.</i>	
-	Other:		
8485.9010 -	Oil seals.	40% <i>ad val.</i>	
8485.9090 -	Other.	40% <i>ad val.</i>	

1	2	3	4
85.01	Electric motors and generators (excluding generating sets).		
	8501.1000 -	Motors of an output not exceeding 37.5 W	70% <i>ad val.</i>
	8501.2000 -	Universal AC/DC motors of an output exceeding 37.5 W	70% <i>ad val.</i>
	-	Other DC motors, DC generators:	
	8501.3100 --	Of an output not exceeding 750 W	70% <i>ad val.</i>
	8501.3200 --	Of an output exceeding 750 W but not exceeding 75 KW.	70% <i>ad val.</i>
	8501.3300 --	Of an output exceeding 75 KW but not exceeding 375 KW.	45% <i>ad val.</i>
	8501.3400 --	Of an output exceeding 375 KW.	45% <i>ad val.</i>
	8501.4000 -	Other AC motors, single-phase.	70% <i>ad val.</i>
	-	Other AC motors, multi-phase:	
	8501.5100 --	Of an output not exceeding 750 W.	70% <i>ad val.</i>
	8501.5200 --	Of an output exceeding 750 W but not exceeding 75 KW.	70% <i>ad val.</i>
	8501.5300 --	Of an output exceeding 75 KW.	70% <i>ad val.</i>
	-	AC generators (alternators):	
	8501.6100 --	Of an output not exceeding 75 KVA.	45% <i>ad val.</i>
	8501.6200 --	Of an output exceeding 75 KVA but not exceeding 375 KVA.	45% <i>ad val.</i>
	8501.6300 --	Of an output exceeding 375 KVA but not exceeding 750 KVA.	45% <i>ad val.</i>
	8501.6400 --	Of an output exceeding 750 KVA.	45% <i>ad val.</i>
85.02	Electric generating sets and rotary converters.		
	-	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
	8502.1100 --	Of an output not exceeding 75 KVA.	45% <i>ad val.</i>
	8502.1200 --	Of an output exceeding 75 KVA but not exceeding 375 KVA.	45% <i>ad val.</i>
	8502.1300 --	Of an output exceeding 375 KVA.	45% <i>ad val.</i>
	8502.2000 -	Generating sets with spark-ignition internal combustion piston engines.	45% <i>ad val.</i>
	8502.3000 -	Other generating sets.	45% <i>ad val.</i>
	8502.4000 -	Electric rotary converters.	45% <i>ad val.</i>

1	2	3	4
85.03	8503.0000	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	The rate applicable to the machines of which they form parts.
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.1000 -	Ballasts for discharge lamps or tubes	70% <i>ad val.</i>
	8504.2100 --	Having a power handling capacity not exceeding 650 KVA.	70% <i>ad val.</i>
	8504.2200 --	Having a power handling capacity exceeding 650 KVA but not exceeding 10,000 KVA.	70% <i>ad val.</i>
	8504.2300	Having a power handling capacity exceeding 10,000 KVA.	45% <i>ad val.</i>
	.	Other transformers:	
	8504.3100 --	Having a power handling capacity not exceeding 1 KVA.	70% <i>ad val.</i>
	8504.3200 --	Having a power handling capacity exceeding 1 KVA but not exceeding 16 KVA.	70% <i>ad val.</i>
	8504.3300 --	Having a power handling capacity exceeding 16 KVA but not exceeding 500 KVA.	70% <i>ad val.</i>
	8504.3400 --	Having a power handling capacity exceeding 500 KVA.	70% <i>ad val.</i>
	8504.4000 -	Static converters.	25% <i>ad val.</i>
	8504.5000 -	Other inductors.	25% <i>ad val.</i>
	8504.9000 -	Parts.	The rate applicable to the machine of which they form part.
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic coupling, clutches and brakes; electro-magnetic lifting heads.	
		Permanent magnets and articles intended to become permanent magnets after magnetisation:	
	8505.1100 --	Of metal.	25% <i>ad val.</i>
	8505.1900 --	Other.	25% <i>ad val.</i>

1	2	3	4
	8505.2000 -	Electro-magnetic couplings, clutches and brakes.	25% <i>ad val.</i>
	8505.3000 -	Electro-magnetic lifting heads.	25% <i>ad val.</i>
	8505.9000 -	Other, including parts.	25% <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	35% <i>ad val.</i>
	8506.1190 ---	Other	35% <i>ad val.</i>
	--	Mercuric Oxide:	
	8506.1210 ---	Primary cells	35% <i>ad val.</i>
	8506.1290 ---	Other	35% <i>ad val.</i>
	--	Silver oxide:	
	8506.1310 ---	Primary Cells	35% <i>ad val.</i>
	8506.1390 ---	Other	35% <i>ad val.</i>
	--	Other.	
	8506.1910 ---	Primary Cells	35% <i>ad val.</i>
	8506.1990 ---	Other	35% <i>ad val.</i>
	8506.2000 -	Of an external volume exceeding 300 cm ³	35% <i>ad val.</i>
	8506.9000 -	Parts	35% <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	40% <i>ad val.</i>
	-	Other lead-acid accumulators:	
	8507.2010 ---	Traction batteries and batteries for electronic watches and pocket calculators	40% <i>ad val.</i>
	8507.2090 ---	Other	40% <i>ad val.</i>
	8507.3000 -	Nickel-cadmium.	40% <i>ad val.</i>
	-	Nickel-iron:	
	8507.4010 ---	Traction batteries and batteries for electronic watches and pocket calculators	40% <i>ad val.</i>
	8507.4090 ---	Other	40% <i>ad val.</i>

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	-	Other accumulators:	
	8507.8010 ---	Traction batteries and batteries for electronic watches and pocket calculators	40% <i>ad val.</i>
	8507.8090 ---	Other	40% <i>ad val.</i>
	-	Parts:	
	8507.9010 --	Separator plates	40% <i>ad val.</i>
	8507.9090 --	Other	40% <i>ad val.</i>
85.08		Electro-mechanical tools for working in the hand, with self contained electric motor.	
	8508.1000 -	Drills of all kinds.	40% <i>ad val.</i>
	8508.2000 -	Saws.	40% <i>ad val.</i>
	-	Other tools:	
	8508.8010 ---	Industrial blowers.	40% <i>ad val.</i>
	8508.8090 ---	Other	40% <i>ad val.</i>
	8508.9000 -	Parts.	25% <i>ad val.</i>
85.09		Electro-mechanical domestic appliances, with self-contained electric motor.	
	8509.1000 -	Vacuum cleaners.	35% <i>ad val.</i>
	8509.2000 -	Floor polishers	70% <i>ad val.</i>
	8509.3000 -	Kitchen waste disposers	70% <i>ad val.</i>
	8509.4000 -	Food grinders and mixers; fruit or vegetable juice extractors.	70% <i>ad val.</i>
	8509.8000 -	Other appliances	70% <i>ad val.</i>
	8509.9000 -	Parts	25% <i>ad val.</i>
85.10		Shavers and hair clippers, with self-contained electric motor.	
	8510.1000 -	Shavers.	35% <i>ad val.</i>
	8510.2000 -	Hair clippers	35% <i>ad val.</i>
	8510.9000 -	Parts	25% <i>ad val.</i>
85.11		Electric ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
	8511.1000 -	Sparking plugs.	40% <i>ad val.</i>

1	2	3	4
	8511.2000 -	Ignition magneto; magnetic-dyamos; magnetic flywheels.	40% <i>ad val.</i>
	8511.3000 -	Distributors; ignition coils.	40% <i>ad val.</i>
	8511.4000 -	Starter motors and dual purpose starter-generators.	40% <i>ad val.</i>
	8511.5000 -	Other generators.	40% <i>ad val.</i>
	8511.8000 -	Other equipment.	40% <i>ad val.</i>
	8511.9000 -	Parts.	25% <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	70% <i>ad val.</i>
	8512.3000 -	Sound signalling equipment.	70% <i>ad val.</i>
	8512.4000 -	Windscreen wipers, defrosters and demisters	70% <i>ad val.</i>
	8512.9000 -	Parts.	70% <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:	
	8513.1010 ---	Miner's safety lamps.	25% <i>ad val.</i>
	8513.1020 ---	Other safety lamps; Morse signalling lamps; examination lamps.	65% <i>ad val.</i>
	8513.1090 ---	Other	70% <i>ad val.</i>
	-	Parts:	
	8513.9010 ---	Of miner's safety lamps.	25% <i>ad val.</i>
	8513.9020 ---	Of subheading No. 8513.1020.	65% <i>ad val.</i>
	8513.9090 ---	Other.	70% <i>ad val.</i>
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.		
	8514.1000 -	Resistance heated furnaces and ovens.	45% <i>ad val.</i>
	8514.2000 -	Induction or dielectric furnaces and ovens.	45% <i>ad val.</i>

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	8514.3000 -	Other furnaces and ovens.	45% <i>ad val.</i>
	8514.4000 -	Other induction or dielectric heating equipment.	45% <i>ad val.</i>
	8514.9000 -	Parts.	45% <i>ad val.</i>
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.	
	-	Brazing or soldering machines and apparatus:	
	8515.1100 --	Soldering irons and guns.	45% <i>ad val.</i>
	8515.1900 --	Other.	45% <i>ad val.</i>
	-	Machines and apparatus for resistance welding of metal:	
	--	Fully or partly automatic:	
	8515.2110 ---	Of a rated capacity not exceeding 300 Amps	70% <i>ad val.</i>
	8515.2190 ---	Other.	45% <i>ad val.</i>
	8515.2900 --	Other.	45% <i>ad val.</i>
	--	Machines and apparatus for arc (including plasma arc) welding of metals:	
	8515.3100 --	Fully or partly automatic.	45% <i>ad val.</i>
	8515.3900 --	Other.	45% <i>ad val.</i>
	8515.8000 -	Other machines and apparatus.	45% <i>ad val.</i>
	8515.9000 -	Parts.	The rate applicable to the machine of which they form parts.
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	70% <i>ad val.</i>
	-	Electric space heating apparatus and electric soil heating apparatus:	
	8516.2100 --	Storage heating radiators.	35% <i>ad val.</i>
	8516.2900 --	Other	45% <i>ad val.</i>

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	-	Electro thermic hairdressing or hand drying apparatus:	
8516.3100 --	Hair dryers.		35% <i>ad val.</i>
8516.3200 --	Other hair-dressing apparatus		35% <i>ad val.</i>
8516.3300 --	Hand-drying apparatus		35% <i>ad val.</i>
8516.4000 -	Electric smoothing irons.		70% <i>ad val.</i>
8516.5000 -	Microwave ovens.		35% <i>ad val.</i>
8516.6000 -	Other ovens; cookers; cooking plates, boiling rings, grillers and roaster.		35% <i>ad val.</i>
-	Other electro thermic appliances:		
8516.7100 --	Coffee or tea makers.		35% <i>ad val.</i>
8516.7200 --	Toasters.		35% <i>ad val.</i>
8516.7900 --	Other.		35% <i>ad val.</i>
8516.8000 -	Electric heating resistors.		65% <i>ad val.</i>
8516.9000 -	Parts.		The rate applicable to the machine of which they from parts.
85.17	Electric apparatus for line telephony or line telegraphy, including such apparatus for carrier current line systems.		
8517.1000 -	Telephone sets.		70% <i>ad val.</i>
8517.2000 -	Teleprinters		70% <i>ad val.</i>
8517.3000 -	Telephonic or telegraphic switching apparatus		70% <i>ad val.</i>
8517.4000 -	Other apparatus, for carrier current line systems		70% <i>ad val.</i>
-	Other apparatus:		
8517.8100 --	Telephonic		70% <i>ad val.</i>
8517.8200 --	Telegraphic		70% <i>ad val.</i>
8517.9000 -	Parts		70% <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		70% <i>ad val.</i>
-	Loudspeakers, whether or not mounted in their enclosures:		
8518.2100 --	Single loudspeakers, mounted in their enclosures		70% <i>ad val.</i>
8518.2200 --	Multiple loudspeakers, mounted in the same enclosure		70% <i>ad val.</i>

1	2	3	4
	8518.2900 - -	Other	70% <i>ad val.</i>
	8518.3000 -	Headphones, earphones and combined micro-phones/speaker sets	70% <i>ad val.</i>
	8518.4000 -	Audio frequency electric amplifiers	70% <i>ad val.</i>
	8518.5000 -	Electric sound amplifiers sets	70% <i>ad val.</i>
	8518.9000 -	Parts.	The rate applicable to the machine of which they form parts.
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.		
	8519.1000 -	Coin-or disc-operated record players.	35% <i>ad val.</i>
	-	Other record-players:	
	8519.2100 - -	Without loudspeaker.	35% <i>ad val.</i>
	8519.2900 -	Other.	35% <i>ad val.</i>
	-	Turntables (record-decks):	
	8519.3100 - -	With automatic record changing mechanism.	35% <i>ad val.</i>
	8519.3900 - -	Other.	35% <i>ad val.</i>
	8519.4000 -	Transcribing machines.	35% <i>ad val.</i>
	-	Other sound reproducing apparatus:	
	8519.9100 - -	Cassette-type.	35% <i>ad val.</i>
	8519.9900 - -	Other	35% <i>ad val.</i>
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.		
	8520.1000 -	Dictating machines not capable of operating without an external source of power.	35% <i>ad val.</i>
	8520.2000 -	Telephone answering machines.	35% <i>ad val.</i>
	-	Other magnetic tape recorders incorporating sound reproducing apparatus:	
	8520.3100 - -	Cassette-type	35% <i>ad val.</i>
	8520.3900 - -	Other	35% <i>ad val.</i>
	8520.9000 -	Other.	35% <i>ad val.</i>
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	8521.1000 -	Magnetic tape-type	35% <i>ad val.</i>
	8521.9000 -	Other	35% <i>ad val.</i>

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85.22	Parts and accessories of apparatus of heading Nos. 85.19 to 85.21.		
	8522.1000 -	Pick-up cartridges	25% <i>ad val.</i>
	8522.9000 -	Other	25% <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	35% <i>ad val.</i>
	8523.1120 ---	Video cassettes	35% <i>ad val.</i>
	8523.1190 ---	Other	35% <i>ad val.</i>
	-	Of a width exceeding 4 mm but not exceeding 6.5 mm:	
	8523.1210 ---	Video cassettes	35% <i>ad val.</i>
	8523.1290 ---	Other	35% <i>ad val.</i>
	---	Of a width exceeding 6.5 mm:	
	8523.1310 ---	Video cassettes	35% <i>ad val.</i>
	8523.1390 ---	Other	35% <i>ad val.</i>
	-	Magnetic discs:	
	8523.2010 ---	Computer discs.	25% <i>ad val.</i>
	8523.2020 ---	Other lacquered discs.	35% <i>ad val.</i>
	8523.2090 ---	Other	35% <i>ad val.</i>
	8523.9000 -	Other	35% <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.	35% <i>ad val.</i>
	-	Magnetic tapes:	
	--	Of a width not exceeding 4 mm:	
	8524.2110 ---	Audio cassettes.	35% <i>ad val.</i>
	8524.2190 ---	Other.	35% <i>ad val.</i>
	8524.2200 --	Of a width exceeding 4 mm but not exceeding 6.5 mm	35% <i>ad val.</i>

1	2	3	4
	8524.2300 --	Of a width exceeding 6.5 mm	35% <i>ad val.</i>
	8524.9000 -	Other.	35% <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.	70% <i>ad val.</i>
	8525.2000 -	Transmission apparatus incorporating reception apparatus.	70% <i>ad val.</i>
	8525.3000 -	Television cameras.	35% <i>ad val.</i>
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	8526.1000 -	Radar apparatus.	35% <i>ad val.</i>
	-	Other:	
	8526.9100 --	Radio navigational aid apparatus.	35% <i>ad val.</i>
	8526.9200 --	Radio remote control apparatus.	35% <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 apparatus capable of receiving also radio-telephony or radio-telegraphy:	
	8527.1100 --	Combined with sound recording or reproducing apparatus.	35% <i>ad val.</i>
	8527.1900 --	Other.	35% <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.	35% <i>ad val.</i>
	8527.2900 --	Other.	35% <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.	35% <i>ad val.</i>

1	2	3	4
	8527.3200 --	Not combined with sound recording or reproducing apparatus but combined with a clock.	35% <i>ad val.</i>
	8527.3900 --	Other.	35% <i>ad val.</i>
	8527.9000 -	Other apparatus.	35% <i>ad val.</i>
85.28	Television receivers (including video monitors and video projectors), whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.		
	8528.1000 -	Colour.	45% <i>ad val.</i>
	8528.2000 -	Black and white or other monochrome.	45% <i>ad val.</i>
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.		
	8529.1000 -	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.	25% <i>ad val.</i>
	8529.9000 -	Other.	25% <i>ad val.</i>
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).		
	8530.1000 -	Equipment for railways or tramways.	30% <i>ad val.</i>
	8530.8000 -	Other equipment.	30% <i>ad val.</i>
	8530.9000 -	Parts.	25% <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 No. 85.12 or 85.30.		
	8531.1000 -	Burglar or fire alarms and similar apparatus.	25% <i>ad val.</i>
	8531.2000 -	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).	25% <i>ad val.</i>
	8531.8000 -	Other apparatus.	25% <i>ad val.</i>
	8531.9000 -	Parts.	15% <i>ad val.</i>
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).		
	8532.1000 -	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitor).	25% <i>ad val.</i>

1	2	3	4
		Other fixed capacitors:	
	8532.2100 --	Tantalum.	25% <i>ad val.</i>
	8532.2200 --	Aluminium electrolytic.	25% <i>ad val.</i>
	8532.2300 --	Ceramic dielectric, single layer.	25% <i>ad val.</i>
	8532.2400 --	Ceramic dielectric, multilayer.	25% <i>ad val.</i>
	8532.2500 --	Dielectric of paper or plastics.	25% <i>ad val.</i>
	8532.2900 --	Other.	25% <i>ad val.</i>
	8532.3000 -	Variable or adjustable (pre-set) capacitors.	25% <i>ad val.</i>
	8532.9000 -	Parts.	15% <i>ad val.</i>
85.33		Electrical resistors (including rheo-stats and potentiometers), other than heating resistors.	
	8533.1000 -	Fixed carbon resistors, composition of film types.	25% <i>ad val.</i>
		Other fixed resistors:	
	8533.2100 --	For a power handling capacity not exceeding 20w.	25% <i>ad val.</i>
	8533.2900 --	Other.	25% <i>ad val.</i>
		Wirewound variable resistors, including rheostats and potentiometers:	
	8533.3100 --	For a power handling capacity not exceeding 20 W.	25% <i>ad val.</i>
	8533.3900 --	Other.	25% <i>ad val.</i>
	8533.4000 -	Other variable resistors, including rheostats and potentiometers.	25% <i>ad val.</i>
	8533.9000 -	Parts.	15% <i>ad val.</i>
85.34	8534.0000	Printed circuits.	25% <i>ad val.</i>
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.	
	8535.1000 -	Fuses.	65% <i>ad val.</i>
		Automatic circuit breakers:	
	8535.2100 --	For a voltage of less than 72.5 KV.	65% <i>ad val.</i>
	8535.2900 --	Other.	65% <i>ad val.</i>
	8535.3000 -	Insulating switches and make-and-break switches.	65% <i>ad val.</i>

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	8535.4000 -	Lightning arresters, voltage limiters and surge suppressors.	65% <i>ad val.</i>
	8535.9000 -	Other.	65% <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.	35% <i>ad val.</i>
	8536.2000 -	Automatic circuit breakers.	65% <i>ad val.</i>
	8536.3000 -	Other apparatus for protecting electrical circuits.	65% <i>ad val.</i>
	-	Relays:	
	8536.4100 -	For a voltage not exceeding 60 V.	65% <i>ad val.</i>
	8536.4900 -	Other.	65% <i>ad val.</i>
	8536.5000 -	Other switches.	70% <i>ad val.</i>
	-	Lamp-holders, plugs and sockets:	
	8536.6100 -	Lamp-holders.	65% <i>ad val.</i>
	8536.6900 -	Other.	65% <i>ad val.</i>
	8536.9000 -	Other apparatus.	65% <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 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.	35% <i>ad val.</i>
	8537.2000 -	For a voltage exceeding 1,000 V.	35% <i>ad val.</i>
85.38		Parts suitable for use solely or principally with the apparatus of heading Nos. 85.35, 85.36 or 85.37.	
	8538.1000 -	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus.	35% <i>ad val.</i>
	8538.9000 -	Other.	35% <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.	
	8539.1000 -	Sealed beam lamp units.	40% <i>ad val.</i>

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	-	Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.2100 -	Tungsten halogen.		70% <i>ad val.</i>
8539.2200 -	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V.		70% <i>ad val.</i>
8539.2900 -	Other.		70% <i>ad val.</i>
	-	Discharge lamps, other than ultra-violet lamps:	
8539.3100 -	Fluorescent, hot cathode		70% <i>ad val.</i>
8539.3900 -	Other.		70% <i>ad val.</i>
8539.4000 -	Ultra-violet or infra-red lamps; arc lamps.		65% <i>ad val.</i>
8539.9000 -	Parts.		65% <i>ad val.</i>
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
	-	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.1100 -	Colour.		35% <i>ad val.</i>
8540.1200 -	Black and white or other monochrome.		45% <i>ad val.</i>
8540.2000 -	Television camera tubes; image converters and intensifiers; other photo-cathode tubes.		25% <i>ad val.</i>
8540.3000 -	Other cathode-ray tubes		35% <i>ad val.</i>
	-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.4100 -	Magnetrons		25% <i>ad val.</i>
8540.4200 -	Klystrons		25% <i>ad val.</i>
8540.4900 -	Other		25% <i>ad val.</i>
	-	Other valves and tubes:	
8540.8100 -	Receiver or amplifier valves and tubes		25% <i>ad val.</i>
8540.8900 -	Other		25% <i>ad val.</i>
	-	Parts:	
8540.9100 -	Of cathode-ray tubes		15% <i>ad val.</i>
8540.9900 -	Other		15% <i>ad val.</i>

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85.41	Diodes, transistors and similar semi-conductor devices, photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.		
	8541.1000 -	Diodes, other than photosensitive or light emitting diodes.	15% <i>ad val.</i>
	-	Transistors, other than photo-sensitive transistors:	
	8541.2100 -	With a dissipation rate of less than 1 W.	15% <i>ad val.</i>
	8541.2900 -	Other.	15% <i>ad val.</i>
	8541.3000 -	Thyristors, diacs and triacs, other than photo-sensitive devices.	15% <i>ad val.</i>
	8541.4000 -	Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels, light emitting diodes.	15% <i>ad val.</i>
	8541.5000 -	Other semi-conductor devices.	15% <i>ad val.</i>
	8541.6000 -	Mounted piezo-electric crystals.	15% <i>ad val.</i>
	8541.9000 -	Parts.	15% <i>ad val.</i>
85.42	Electronic integrated circuits and microassemblies.		
	-	Monolithic integrated circuits:	
	8542.1100 -	Digital.	15% <i>ad val.</i>
	8542.1900 -	Other.	15% <i>ad val.</i>
	8542.2000 -	Hybrid integrated circuits.	15% <i>ad val.</i>
	8542.8000 -	Other.	15% <i>ad val.</i>
	8542.9000 -	Parts.	15% <i>ad val.</i>
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	8543.1000 -	Particle accelerator.	45% <i>ad val.</i>
	8543.2000 -	Signal generators.	45% <i>ad val.</i>
	8543.3000 -	Machines and apparatus for electro-plating, electrolysis or electro-phoresis.	45% <i>ad val.</i>
	8543.8000 -	Other machines and apparatus.	45% <i>ad val.</i>
	8543.9000 -	Parts.	45% <i>ad val.</i>

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85.44	Insulated (included 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,		70% <i>ad val.</i>
8544.1900 -	Other,		70% <i>ad val.</i>
8544.2000 -	Co-axial cable and other co-axial electric conductors.		70% <i>ad val.</i>
8544.3000 -	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.		70% <i>ad val.</i>
-	Other electric conductors, for a voltage not exceeding 80 V:		
8544.4100 -	Fitted with connectors.		70% <i>ad val.</i>
8544.4900 -	Other,		70% <i>ad val.</i>
-	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:		
8544.5100 -	Fitted with connectors.		70% <i>ad val.</i>
8544.5900 -	Other,		70% <i>ad val.</i>
8544.6000 -	Other electric conductors, for a voltage exceeding 1,000 V.		70% <i>ad val.</i>
8544.7000 -	Optical fibre cables.		70% <i>ad val.</i>
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
-	Electrodes:		
8545.1100 -	Of a kind used for furnaces.		65% <i>ad val.</i>
8545.1900 -	Other,		65% <i>ad val.</i>
-	Brushes:		
8545.2010 -	For motor vehicles including tractors.		40% <i>ad val.</i>
8545.2090 -	Other,		65% <i>ad val.</i>
-	Other:		
8545.9010 -	For motor vehicles including tractors.		40% <i>ad val.</i>
8545.9090 -	Other,		65% <i>ad val.</i>
85.46	Electrical insulators of any material.		
8546.1000 -	Of glass.		65% <i>ad val.</i>

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	8546.2000 -	Of ceramics.	70% <i>ad val.</i>
	8546.9000 -	Other.	65% <i>ad val.</i>
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
	8547.1000 -	Insulating fittings of ceramics.	70% <i>ad val.</i>
	8547.2000 -	Insulating fittings of plastics.	65% <i>ad val.</i>
	8547.9000 -	Other.	65% <i>ad val.</i>
8548.	8548.0000 -	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	65% <i>ad val.</i>
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	
	8601.1000 -	Powered from an external source of electricity.	45% <i>ad val.</i>
	8601.2000 -	Powered by electric accumulators.	45% <i>ad val.</i>
86.02		Other rail locomotives; locomotive tenders.	
	8602.1000 -	Diesel-electric locomotives.	45% <i>ad val.</i>
	8602.9000 -	Other.	45% <i>ad val.</i>
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.	
	8603.1000 -	Powered from an external source of electricity.	45% <i>ad val.</i>
	8603.9000 -	Other.	45% <i>ad val.</i>
86.04	8604.0000 -	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	45% <i>ad val.</i>
86.05	8605.0000 -	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	45% <i>ad val.</i>
86.06		Railway or tramway goods vans and wagons, not self-propelled.	
	8606.1000 -	Tank wagons and the like.	45% <i>ad val.</i>
	8606.2000 -	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.1000.	45% <i>ad val.</i>
	8606.3000 -	Self-discharging vans and wagons, other than those of sub-heading No. 8606.1000 or 8606.2000.	45% <i>ad val.</i>
	-	Other.	
	8606.9100 -	Covered and closed.	45% <i>ad val.</i>

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	8606.9200 -	Open, with non-removable sides of a height exceeding 60cm.	45% <i>ad val.</i>
	8606.9900 -	Other.	45% <i>ad val.</i>
86.07		Parts of railway or tramway locomotives or rolling-stock.	
	-	Bogies, bissel-bogies, axles and wheels and parts thereof:	
	8607.1100 -	Driving bogies and bissel-bogies.	45% <i>ad val.</i>
	8607.1200 -	Other bogies and bissel-bogies.	45% <i>ad val.</i>
	8607.1900 -	Other, including parts.	45% <i>ad val.</i>
	-	Brakes and parts thereof:	
	8607.2100 -	Air brakes and parts thereof.	45% <i>ad val.</i>
	8607.2900 -	Other.	45% <i>ad val.</i>
	8607.3000 -	Hooks and other coupling devices, buffers, and parts thereof.	45% <i>ad val.</i>
	-	Other:	
	8607.9100 -	Of locomotives.	45% <i>ad val.</i>
	8607.9900 -	Other.	45% <i>ad val.</i>
86.08	8608.0000 -	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	45% <i>ad val.</i>
86.09	8609.0000 -	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	45% <i>ad val.</i>
87.01		Tractors (other than tractors of heading No. 87.09).	
	8701.1000 -	Pedestrian controlled tractors.	35% <i>ad val.</i>
	8701.2000 -	Road tractors for semi-trailers.	45% <i>ad val.</i>
	8701.3000 -	Track-laying tractors.	45% <i>ad val.</i>
	-	Other:	
	8701.9010 -	Agricultural.	35% <i>ad val.</i>
	8701.9090 -	Other.	35% <i>ad val.</i>
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
	8702.1000 -	With compression-ignition internal combustion piston engine (diesel or semi-diesel).	60% <i>ad val.</i>
	8702.9000 -	Other.	60% <i>ad val.</i>

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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.		
8703.1000 -	Vehicles specially designed for travelling on snow.	105% <i>ad val.</i>	
-	golf cars and similar vehicles.		
-	Other vehicles with spark-ignition internal combustion reciprocating piston engine:		
8703.2100 -	Of a cylinder capacity not exceeding 1,000 cc.	100% <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.	120% <i>ad val.</i>	
8703.2220 -	Exceeding 1,300 cc.	150% <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.	150% <i>ad val.</i>	
8703.2320 -	Exceeding 1,800 cc.	265% <i>ad val.</i>	
8703.2400 -	Of a cylinder capacity exceeding 3,000 cc.	265% <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.	100% <i>ad val.</i>	
8703.3120 -	Exceeding 1,000 cc but not exceeding 1,300 cc.	120% <i>ad val.</i>	
8703.3130 -	Exceeding 1,300 cc.	150% <i>ad val.</i>	
-	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
8703.3210 -	Not exceeding 1,800 cc.	150% <i>ad val.</i>	
8703.3220 -	Exceeding 1,800 cc.	265% <i>ad val.</i>	
8703.3300 -	Of a cylinder capacity exceeding 2,500 cc.	265% <i>ad val.</i>	
8703.9000 -	Other.	265% <i>ad val.</i>	
87.04	Motor vehicle for the transport of goods.		
8704.1000 -	Dumpers designed for off-highway use.	45% <i>ad val.</i>	
-	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel).		
8704.2100 -	g.v.w. not exceeding 5 tonnes.	60% <i>ad val.</i>	
8704.2200 -	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes.	60% <i>ad val.</i>	

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	8704.2300 -	g.v.w. exceeding 20 tonnes.	60% <i>ad val.</i>
	-	Other, with spark-ignition internal combustion piston engine.	
	8704.3100 -	g.v.w. not exceeding 5 tonnes.	60% <i>ad val.</i>
	8704.3200 -	g.v.w. exceeding 5 tonnes.	60% <i>ad val.</i>
	8704.9000 -	Other.	60% <i>ad val.</i>
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		
	8705.1000 -	Crane lorries.	105% <i>ad val.</i>
	8705.2000 -	Mobile drilling derricks.	105% <i>ad val.</i>
	8705.3000 -	Fire fighting vehicles.	105% <i>ad val.</i>
	8705.4000 -	Concrete-mixer lorries.	105% <i>ad val.</i>
	8705.9000 -	Other.	105% <i>ad val.</i>
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05		
	8706.0010 -	Chassis fitted with engines for the buses and coaches of seating capacity exceeding forty persons in CBU condition, without body.	60% <i>ad val.</i>
	8706.0090 -	Other.	The rate applicable to vehicle of which they form parts.
87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05		
	8707.1000 -	For the vehicles of heading No. 87.03	70% <i>ad val.</i>
	8707.9000 -	Other.	70% <i>ad val.</i>
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.		
	8708.1000 -	Bumpers and parts thereof.	40% <i>ad val.</i>
	-	Other parts and accessories of bodies (including cabs).	
	8708.2100 -	Safety seat belts.	40% <i>ad val.</i>
	8708.2900 -	Other.	40% <i>ad val.</i>
	-	Brakes and serve-brakes and parts thereof:	
	8708.3100 -	Mounted brake linings.	40% <i>ad val.</i>
	8708.3900 -	Other.	40% <i>ad val.</i>

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	8708.4000 -	Gear boxes.	40% <i>ad val.</i>
	8708.5000 -	Drive-axles with differential, whether or not provided with other transmission components.	40% <i>ad val.</i>
	8708.6000 -	Non-driving axles and parts thereof.	40% <i>ad val.</i>
	8708.7000 -	Road wheels and parts and accessories thereof.	40% <i>ad val.</i>
	8708.8000 -	Suspension shock-absorbers.	40% <i>ad val.</i>
	-	Other parts and accessories:	
	8708.9100 -	Radiators.	40% <i>ad val.</i>
	8708.9200 -	Silencers and exhaust pipes.	40% <i>ad val.</i>
	8708.9300 -	Clutches and parts thereof.	40% <i>ad val.</i>
	8708.9400 -	Steering wheels, steering columns and steering boxes.	40% <i>ad val.</i>
	-	Other:	
	8708.9910 -	Chassis frames.	The rate applicable to vehicle of which they form parts.
	8708.9990 -	Other.	40% <i>ad val.</i>
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	-	Vehicles:	
	8709.1100 -	Electrical.	105% <i>ad val.</i>
	8709.1900 -	Other.	105% <i>ad val.</i>
	8709.9000 -	Parts.	40% <i>ad val.</i>
87.10	8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	25% <i>ad val.</i>
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
	8711.1000 -	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc.	105% <i>ad val.</i>
	8711.2000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	105% <i>ad val.</i>
	8711.3000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc.	105% <i>ad val.</i>

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	8711.4000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc.	105% <i>ad val.</i>
	8711.5000 -	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc.	105% <i>ad val.</i>
	8711.9000 -	Other	105% <i>ad val.</i>
87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	45% <i>ad val.</i>
87.13		Invalid carriages, whether or not motorised or otherwise mechanically propelled.	
	8713.1000 -	Not mechanically propelled	25% <i>ad val.</i>
	8713.9000 -	Other	25% <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	40% <i>ad val.</i>
	8714.1900 -	Other	40% <i>ad val.</i>
	8714.2000 -	Of invalid carriages	40% <i>ad val.</i>
	-	Other:	
	8714.9100 -	Frames and forks, and parts thereof	40% <i>ad val.</i>
	8714.9200 -	Wheel rims and spokes	40% <i>ad val.</i>
	8714.9300 -	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels.	40% <i>ad val.</i>
	8714.9400 -	Brakes, including coaster braking hubs and hub brakes, and parts thereof.	40% <i>ad val.</i>
	8714.9500 -	Saddles.	40% <i>ad val.</i>
	8714.9600 -	Pedals and crank-gear, and parts thereof.	40% <i>ad val.</i>
	8714.9900 -	Other.	40% <i>ad val.</i>
87.15	8715.0000	Baby carriages and parts thereof.	45% <i>ad val.</i>
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
	8716.1000 -	Trailers and semi-trailers of the caravan type, for housing or camping.	105% <i>ad val.</i>
	8716.2000 -	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes.	105% <i>ad val.</i>
	-	Other trailers and semi-trailers for the transport of goods:	
	8716.3100 -	Tanker trailers and tanker semi-trailers.	105% <i>ad val.</i>
	8716.3900 -	Other.	105% <i>ad val.</i>
	8716.4000 -	Other trailers and semi-trailers.	105% <i>ad val.</i>

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	-	Other vehicles:	
	8716.8010 ---	Hand operated pallet trucks	105% <i>ad val.</i>
	8716.8090 ---	Other.	105% <i>ad val.</i>
	-	Parts:	
	8716.9010 ---	Components of trailers.	40% <i>ad val.</i>
	8716.9090 ---	Other.	40% <i>ad val.</i>
88.01		Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	
	8801.1000 -	Gliders and hang gliders.	35% <i>ad val.</i>
	-	Other:	
	8801.9010 ---	Balloons and dirigibles.	35% <i>ad val.</i>
	8801.9090 ---	Other.	35% <i>ad val.</i>
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles.	
	-	Helicopters:	
	8802.1100 --	Of an unladen weight not exceeding 2,000 kg.	20% <i>ad val.</i>
	8802.1200 --	Of an unladen weight exceeding 2,000 kg.	20% <i>ad val.</i>
	8802.2000 -	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	35% <i>ad val.</i>
	8802.3000 -	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.	35% <i>ad val.</i>
	8802.4000 -	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	35% <i>ad val.</i>
	8802.5000 -	Spacecraft (including satellites) and spacecraft launch vehicles.	35% <i>ad val.</i>
88.03		Parts of goods of heading No. 88.01 or 88.02.	
	8803.1000 -	Propellers and rotors and parts thereof.	35% <i>ad val.</i>
	8803.2000 -	Under-carriages and parts thereof.	35% <i>ad val.</i>
	8803.3000 -	Other parts of aeroplanes or helicopters.	20% <i>ad val.</i>
	8803.9000 -	Other.	35% <i>ad val.</i>
88.04		Parachutes (including dirigible parachutes) and parachutes; parts thereof and accessories thereto.	
	8804.0010 ---	Parachutes.	35% <i>ad val.</i>
	8804.0020 ---	Unserviceable parachutes of silk or of man made fibres.	70% <i>ad val.</i>
	8804.0090 ---	Other.	The duty applicable to the material of which the article is made.

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88.05	Aircraft launching gear; deck-arrestor of similar gear ground flying trainers; parts of the foregoing articles.		
	8805.1000 -	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof.	45% <i>ad val.</i>
	8805.2000 -	Ground flying trainers and parts thereof.	45% <i>ad val.</i>
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
	8901.1000 -	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds.	45% <i>ad val.</i>
	8901.2000 -	Tankers.	45% <i>ad val.</i>
	8901.3000 -	Refrigerated vessels, other than those of sub-heading No. 8901.2000.	45% <i>ad val.</i>
	8901.9000 -	Other vessels for the transport of goods and other vessels for the transport of both persons and goods.	45% <i>ad val.</i>
89.02	8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	45% <i>ad val.</i>
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	8903.1000 -	Inflatable.	45% <i>ad val.</i>
	-	Other:	
	8903.9100 --	Sailboats, with or without auxiliary motor.	45% <i>ad val.</i>
	8903.9200 --	Motorboats, other than outboard motorboats.	45% <i>ad val.</i>
	8903.9300 --	Yachts and similar vessels for pleasure or sport.	55% <i>ad val.</i>
	8903.9900 --	Other.	45% <i>ad val.</i>
89.04	8904.0000	Tugs and pusher craft.	45% <i>ad val.</i>
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.		
	8905.1000 -	Dredgers.	45% <i>ad val.</i>
	8905.2000 -	Floating or submersible drilling or production platforms.	45% <i>ad val.</i>
	8905.9000 -	Other.	45% <i>ad val.</i>
89.06	Other vessels, including warships and lifeboats other than rowing boats.		
	8906.0010 ---	Warships.	25% <i>ad val.</i>
	8906.0020 ---	Lifeboats.	45% <i>ad val.</i>
	8906.0090 --	Other.	45% <i>ad val.</i>

1	2	3	4
89.07	Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons).		
	8907.1000 -	Inflatable rafts.	45% <i>ad val.</i>
	8907.9000 -	Other.	45% <i>ad val.</i>
89.08	8908.0000	Vessels and other floating structures for breaking up.	Rs. 2500 per LDT plus 25% <i>ad val.</i>
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.		
	9001.1000 -	Optical fibres, optical fibre bundles and cables.	45% <i>ad val.</i>
	9001.2000 -	Sheets and plates of polarising material.	45% <i>ad val.</i>
	9001.3000 -	Contact lenses.	25% <i>ad val.</i>
	9001.4000 -	Spectacle lenses of glass.	25% <i>ad val.</i>
	9001.5000 -	Spectacle lenses of other materials.	25% <i>ad val.</i>
	9001.9000 -	Other.	25% <i>ad val.</i>
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.		
	Objective lenses:		
	9002.1100 -	For cameras, projectors or photographic enlargers or reducers.	35% <i>ad val.</i>
	9002.1900 -	Other.	35% <i>ad val.</i>
	9002.2000 -	Filters.	35% <i>ad val.</i>
	9002.9000 -	Other.	35% <i>ad val.</i>
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.		
	Frames and mountings:		
	9003.1100 -	Of plastics.	35% <i>ad val.</i>
	Of other materials:		
	9003.1910 -	Of precious metals or rolled precious metals.	35% <i>ad val.</i>
	9003.1990 -	Other.	35% <i>ad val.</i>

1	2	3	4
	9003.9000 -	Parts	The rate applicable to the article to which they form parts.
90.04		Spectacles, goggles and the like, corrective, protective or other.	
	-	Sunglasses:	
	9004.1010 ---	Of precious metals or rolled precious metals.	35% <i>ad val.</i>
	9004.1090 ---	Other.	35% <i>ad val.</i>
	-	Other:	
	9004.9010 ---	Welders' goggles, safety goggles for mining operations.	35% <i>ad val.</i>
	9004.9020 ---	Of precious metals or rolled precious metals.	35% <i>ad val.</i>
	9004.9090 ---	Other.	35% <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.	35% <i>ad val.</i>
	-	Other instruments:	
	9005.8010 ---	Astronomical instruments.	25% <i>ad val.</i>
	9005.8090 ---	Other.	70% <i>ad val.</i>
	-	Parts and accessories (including mountings):	
	9005.9010 ---	Of astronomical instruments.	25% <i>ad val.</i>
	9005.9090 ---	Other.	70% <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.	25% <i>ad val.</i>
	9006.2000 -	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms.	35% <i>ad val.</i>
	9006.3000 --	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.	35% <i>ad val.</i>
	9006.4000 -	Instant print cameras.	35% <i>ad val.</i>

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	-	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.	35% <i>ad val.</i>
	9006.5200 --	Other, for roll film of a width less than 35 mm.	35% <i>ad val.</i>
	9006.5300 --	Other, for roll film of a width of 35 mm.	35% <i>ad val.</i>
	9006.5900 --	Other.	35% <i>ad val.</i>
	-	Photographic flashlight apparatus and flashbulbs:	
	9006.6100 --	Discharge lamp ('electronic') flash-light apparatus.	35% <i>ad val.</i>
	9006.6200 --	Flashbulbs, flashcubes and the like.	35% <i>ad val.</i>
	9006.6900 --	Other.	35% <i>ad val.</i>
	-	Parts and accessories :	
	9006.9100 --	For cameras.	35% <i>ad val.</i>
	9006.9900 --	Other.	35% <i>ad val.</i>
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	-	Cameras:	
	9007.1100 --	For film of less than 16 mm width or for double-8 mm film.	70% <i>ad val.</i>
	9007.1900 --	Other.	65% <i>ad val.</i>
	-	Projectors:	
	9007.2100 --	For film of less than 16 mm width.	70% <i>ad val.</i>
	9007.2900 --	Other.	65% <i>ad val.</i>
	-	Parts and accessories:	
	9007.9100 --	For cameras.	70% <i>ad val.</i>
	9007.9200 --	For projectors.	70% <i>ad val.</i>
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
	9008.1000 --	Slide projectors.	70% <i>ad val.</i>
	9008.2000 --	Microfilm, microfiche or other microform readers, whether or not capable of producing copies.	65% <i>ad val.</i>
	9008.3000 --	Other image projectors.	70% <i>ad val.</i>

1	2	3	4
	9008.4000 --	Photographic (other than cinematographic) enlargers and reducers.	70% <i>ad val.</i>
	9008.9000 -	Parts and accessories.	70% <i>ad val.</i>
90.09		Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	
	-	Electrostatic photo-copying apparatus:	
	9009.1100 --	Operating by reproducing the original image directly on to the copy (direct process).	65% <i>ad val.</i>
	9009.1200 --	Operating by reproducing the original image via an intermediate on to the copy (indirect process).	65% <i>ad val.</i>
	-	Other photo-copying apparatus:	
	9009.2100 --	Incorporating an optical system.	65% <i>ad val.</i>
	9009.2200 --	Of the contact type.	65% <i>ad val.</i>
	9009.3000 -	Thermo-copying apparatus.	65% <i>ad val.</i>
	9009.9000 -	Parts and accessories.	65% <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:	
	9010.1010 ---	For X-ray film.	25% <i>ad val.</i>
	9010.1090 ---	Other.	55% <i>ad val.</i>
	-	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:	
	9010.2010 ---	Optical printers for microfilms.	65% <i>ad val.</i>
	9010.2090 ---	Other.	70% <i>ad val.</i>
	9010.3000 -	Projection screens.	70% <i>ad val.</i>
	9010.9000 -	Parts and accessories.	55% <i>ad val.</i>
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
	9011.1000 -	Stereoscopic microscopes.	25% <i>ad val.</i>

1	2	3	4
	9011.2000 -	Other microscopes, for photo-micrography, cinephotomicrography or microprojection.	25% <i>ad val.</i>
	9011.8000 -	Other Microscope	25% <i>ad val.</i>
	9011.9000 -	Parts and accessories.	25% <i>ad val.</i>
90.12	Microscopes other than optical microscopes; diffraction apparatus.		
	9012.1000 -	Microscopes other than optical microscopes and diffraction apparatus.	25% <i>ad val.</i>
	9012.9000 -	Parts and accessories.	25% <i>ad val.</i>
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		
	9013.1000 -	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI.	25% <i>ad val.</i>
	9013.2000 -	Lasers, other than laser diodes.	25% <i>ad val.</i>
	9013.8000 -	Other devices, appliances and instruments.	25% <i>ad val.</i>
	9013.9000 -	Parts and accessories.	25% <i>ad val.</i>
90.14	Direction finding compasses; other navigational instruments and appliances.		
	9014.1000 -	Direction finding compasses.	25% <i>ad val.</i>
	9014.2000 -	Instruments and appliances for aeronautical or space navigation (other than compasses).	25% <i>ad val.</i>
	9014.8000 -	Other instruments and appliances.	25% <i>ad val.</i>
	9014.9000 -	Parts and accessories.	25% <i>ad val.</i>
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	9015.1000 -	Rangefinders.	25% <i>ad val.</i>
	9015.2000 -	Theodolites and tachometers.	65% <i>ad val.</i>
	9015.3000 -	Levels.	65% <i>ad val.</i>
	9015.4000 -	Photogrammetrical surveying instruments and appliances.	25% <i>ad val.</i>
	9015.8000 -	Other instruments and appliances.	25% <i>ad val.</i>
	--	Parts and accessories:	
	9015.9010 ---	Of theodolites and levels.	25% <i>ad val.</i>
	9015.9090 ---	Other.	25% <i>ad val.</i>

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9016	9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights.	25% <i>ad val.</i>
90.17.		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
	9017.1000 -	Drafting tables and machines, whether or not automatic.	25% <i>ad val.</i>
		Other drawing, marking-out or mathematical calculating instruments :	
	9017.2010 ---	Drawing and marking out instruments not exceeding 20cm in length whether or not put up in sets.	65% <i>ad val.</i>
	9017.2090 ---	Other.	25% <i>ad val.</i>
	9017.3000 -	Micrometers, callipers and gauges.	25% <i>ad val.</i>
	9017.8000 -	Other instruments.	25% <i>ad val.</i>
	9017.9000 -	Parts and accessories.	25% <i>ad val.</i>
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientific apparatus, other electro-medical apparatus and sight-testing instruments.	
	-	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters).	
	9018.1100 --	Electro-cardiographs.	25% <i>ad val.</i>
	9018.1900 --	Other	25% <i>ad val.</i>
	9018.2000 -	Ultra-violet or infra-red ray apparatus	25% <i>ad val.</i>
	-	Syringes, needles, catheters, cannulae and the like :	
	9018.3100 --	Syringes, with or without needles	25% <i>ad val.</i>
	9018.3200 --	Tubular needles and needles for sutures	25% <i>ad val.</i>
	--	Other	
	9018.3910 ---	Destrose and salineinfusion giving sets imported alongwith empty non-toxic plastic bags for infusion solution.	Rs. 2 per set plus 25% <i>ad val.</i>
	9018.3920 ---	Destrose and saline infusion giving sets	Rs. 2 per set plus 25% <i>ad val.</i>
	9018.3990 ---	Other	25% <i>ad val.</i>
	-	Other instruments and appliances, used in dental sciences :	

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	9018.4100 --	Dental drill engines, whether or not combined on a single base with other dental equipment.	25% <i>ad val.</i>
	9018.4900 --	Other	25% <i>ad val.</i>
	9018.5000 --	Other ophthalmic instruments and appliances	25% <i>ad val.</i>
	9018.9000 --	Other instruments and appliances	25% <i>ad val.</i>
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		
	9019.1000 --	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	65% <i>ad val.</i>
	9019.2000 --	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	25% <i>ad val.</i>
90.20	9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	30% <i>ad val.</i>
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		
	Artificial joints and other orthopaedic or fracture appliances:		
	9021.1100 --	Artificial joints	25% <i>ad val.</i>
	9021.1900 --	Other	25% <i>ad val.</i>
	Artificial teeth and dental fittings:		
	9021.2100 --	Artificial teeth	25% <i>ad val.</i>
	9021.2900 --	Other	25% <i>ad val.</i>
	9021.3000 --	Other artificial parts of the body	25% <i>ad val.</i>
	9021.4000	Hearing aids, excluding parts and accessories	25% <i>ad val.</i>
	9021.6000 --	Pacemakers for stimulating heart muscles, excluding parts and accessories	25% <i>ad val.</i>
	9021.9000 --	Other	25% <i>ad val.</i>

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90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks screens, examination or treatment tables, chairs and the like.		
-	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.1100 --	For medical, surgical, dental or veterinary uses	25%	<i>ad val.</i>
9022.1900 --	For other uses	25%	<i>ad val.</i>
-	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.2100 --	For medical, surgical, dental or veterinary uses	25%	<i>ad val.</i>
9022.2900 --	For other uses	25%	<i>ad val.</i>
9022.3000 -	X-ray tubes	25%	<i>ad val.</i>
9022.9000 -	Other, including parts and accessories	25%	<i>ad val.</i>
90.23	9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	
		25%	<i>ad val.</i>
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		
9024.1000 -	Machines and appliances for testing metals	25%	<i>ad val.</i>
9024.8000 -	Other machines and appliances	25%	<i>ad val.</i>
9024.9000 -	Parts and accessories	25%	<i>ad val.</i>
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers, and psychrometers, recording or not, and any combination of these instruments.		
-	Thermometers and pyrometers, not combined with other instruments:		
9025.1100 --	Liquid-filled, for direct reading	25%	<i>ad val.</i>
9025.1900 --	Other	25%	<i>ad val.</i>
9025.2000 -	Barometers, not combined with other instruments	25%	<i>ad val.</i>

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	9025.8000 -	Other instruments	25% <i>ad val.</i>
	9025.9000	Parts and accessories	25% <i>ad val.</i>
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos. 90.14, 90.15, 90.28, or 90.32.	
	9026.1000 -	For measuring or checking the flow or level of liquids	45% <i>ad val.</i>
	9026.2000 -	For measuring or checking pressure	45% <i>ad val.</i>
	9026.8000 -	Other instruments or apparatus	45% <i>ad val.</i>
	9026.9000 -	Parts and accessories	45% <i>ad val.</i>
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
	9027.1000 -	Gas or smoke analysis apparatus	25% <i>ad val.</i>
	9027.2000 -	Chromatographs and electrophoresis instruments	25% <i>ad val.</i>
	9027.3000 -	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	25% <i>ad val.</i>
	9027.4000 -	Exposure meters	25% <i>ad val.</i>
	9027.5000 -	Other instruments and apparatus using optical radiations (UV, visible, IR)	25% <i>ad val.</i>
	9027.8000 -	Other instruments and apparatus	25% <i>ad val.</i>
	9027.9000 -	Microtomes; parts and accessories	25% <i>ad val.</i>
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
	9028.1000 -	Gas meters	70% <i>ad val.</i>
	9028.2000 -	Liquid meters	70% <i>ad val.</i>
	-	Electricity meters:	
	9028.3010 -	For voltage not exceeding 999	70% <i>ad val.</i>
	9028.3090 -	Other	65% <i>ad val.</i>
	9028.9000 -	Parts and accessories	The rate applicable to the article of which they are parts or accessories.

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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		70% <i>ad val.</i>
9029.1020 ---	Other mileometers, revolution counters, suitable for use on motor vehicles		70% <i>ad val.</i>
9029.1090 ---	Other		65% <i>ad val.</i>
9029.2000 -	Speed indicators and tachometers; stroboscopes		70% <i>ad val.</i>
9029.9000 -	Parts and accessories		65% <i>ad val.</i>
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		
9030.1000 -	Instruments and apparatus for measuring or detecting ionising radiations		25% <i>ad val.</i>
9030.2000 -	Cathode-ray oscilloscopes and cathode-ray oscillographs		25% <i>ad val.</i>
-	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:		
9030.3100 --	Multimeters		25% <i>ad val.</i>
9030.3900 --	Other		25% <i>ad val.</i>
9030.4000 -	Other instruments and apparatus: specially designed for tele-communications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)		25% <i>ad val.</i>
-	Other instruments and apparatus:		
9030.8100 --	With a recording device		25% <i>ad val.</i>
9030.8900 --	Other		25% <i>ad val.</i>
9030.9000 -	Parts and accessories		25% <i>ad val.</i>
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		
9031.1000 -	Machines for balancing mechanical parts		25% <i>ad val.</i>
9031.2000 -	Test benches		25% <i>ad val.</i>

1	2	3	4
	9031.3000 -	Profile projectors	25% <i>ad val.</i>
	9031.4000	Other optical instruments and appliances	25% <i>ad val.</i>
	9031.8000 -	Other instruments, appliances and machines	25% <i>ad val.</i>
	9031.9000 -	Parts and accessories	25% <i>ad val.</i>
90.32	Automatic regulating or controlling instruments and apparatus.		
	9032.1000 -	Thermostats	35% <i>ad val.</i>
	9032.2000 -	Manostats	35% <i>ad val.</i>
	-	Other instruments and apparatus:	
	9032.8100 --	Hydraulic or pneumatic	35% <i>ad val.</i>
	9032.8900 --	Other	35% <i>ad val.</i>
	9032.9000 -	Parts and accessories	25% <i>ad val.</i>
90.33	9033.000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	The rate applicable to the article of which they form parts or accessories.
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	20% <i>ad val.</i>
	9101.1200 --	With opto-electronic display only	20% <i>ad val.</i>
	9101.1900 --	Other	20% <i>ad val.</i>
	-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9101.2100 --	With automatic winding	20% <i>ad val.</i>
	9101.2900 --	Other	20% <i>ad val.</i>
	-	Other:	
	9101.9100 --	Battery or accumulator powered	20% <i>ad val.</i>
	9101.9900 --	Other	20% <i>ad val.</i>

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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		20% <i>ad val.</i>
9103.9000 -	Other		20% <i>ad val.</i>
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		
9104.0010 ---	For aircraft and spacecraft		20% <i>ad val.</i>
9104.0090 ---	Other		20% <i>ad val.</i>
91.05	Other clocks.		
-	Alarm clocks:		
9105.1100 --	Battery, accumulator or mains powered		20% <i>ad val.</i>
9105.1900 --	Other		20% <i>ad val.</i>
-	Wall clocks:		
9105.2100 --	Battery, accumulator or mains powered		20% <i>ad val.</i>
9105.2900 --	Other		20% <i>ad val.</i>
-	Other:		
9105.9100 --	Battery, accumulator or mains powered		20% <i>ad val.</i>
9105.9900 --	Other		20% <i>ad val.</i>

1	2	3	4
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	20% <i>ad val.</i>
	9106.2000 -	Parking meters	20% <i>ad val.</i>
	9106.9000 -	Other	20% <i>ad val.</i>
91.07	9107.0000	Time switches with clock or watch movement or with synchronous motor	20% <i>ad val.</i>
91.08	Watch movements, complete and assembled.		
	-	Battery or accumulator power:	
	9108.1100 --	With mechanical display only or with a device to which a mechanical display can be incorporated	10% <i>ad val.</i>
	9108.1200 --	With opto-electronic display only	10% <i>ad val.</i>
	9108.1900 --	Other	10% <i>ad val.</i>
	9108.2000 -	With automatic winding	10% <i>ad val.</i>
	-	Other:	
	9108.9100 --	Measuring 33.8 mm or less	10% <i>ad val.</i>
	9108.9900 --	Other	10% <i>ad val.</i>
91.09	Clock movements, complete and assembled.		
	-	Battery, accumulator or mains powered:	
	9109.1100 --	Of alarm clocks	10% <i>ad val.</i>
	9109.1900 --	Other	10% <i>ad val.</i>
	9109.9000 -	Other	10% <i>ad val.</i>
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		
	-	Of watches:	
	9110.1100 --	Complete movement, unassembled or partly assembled (movement sets)	10% <i>ad val.</i>
	9110.1200 --	Incomplete movements, assembled	10% <i>ad val.</i>
	9110.1900 --	Rough movements	10% <i>ad val.</i>
	9110.9000 -	Other	10% <i>ad val.</i>

1	2	3	4
91.11	Watch cases and parts thereof.		
9111.1000 -	Cases of precious metal, or of metal clad with precious metal.	10% <i>ad val.</i>	
9111.2000 -	Cases of base metal, whether or not gold-or silver-plated.	10% <i>ad val.</i>	
9111.8000 -	Other cases.	10% <i>ad val.</i>	
9111.9000 -	Parts.	10% <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.	10% <i>ad val.</i>	
-	Other cases:		
9112.8010 ---	Of precious metal or of metal clad with precious metal.	10% <i>ad val.</i>	
9112.8090 ---	Other.	10% <i>ad val.</i>	
9112.9000 -	Parts.	10% <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.	10% <i>ad val.</i>	
9113.2000 -	Of base metal, whether or not gold-or silver-plated.	10% <i>ad val.</i>	
9113.9000 -	Other.	10% <i>ad val.</i>	
91.14	Other clock or watch parts.		
9114.1000 -	Springs, including hair-springs.	10% <i>ad val.</i>	
9114.2000 -	Jewels.	10% <i>ad val.</i>	
9114.3000 -	Dials.	10% <i>ad val.</i>	
9114.4000 -	Plates and bridges.	10% <i>ad val.</i>	
9114.9000 -	Other.	10% <i>ad val.</i>	
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.		
9201.1000 -	Upright pianos.	70% <i>ad val.</i>	
9201.2000 -	Grand pianos.	70% <i>ad val.</i>	
9201.9000 -	Other.	70% <i>ad val.</i>	

1	2	3	4
92.02		Other string musical instruments (for example, guitars, violins, harps).	
	9202.1000 -	Played with a bow.	70% <i>ad val.</i>
	9202.9000 -	Other.	70% <i>ad val.</i>
92.03	9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	70% <i>ad val.</i>
92.04		Accordions and similar instruments; mouth organs.	
	9204.1000 -	Accordions and similar instruments.	70% <i>ad val.</i>
	9204.2000 -	Mouth organs.	70% <i>ad val.</i>
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	
	9205.1000 -	Brass-wind instruments.	70% <i>ad val.</i>
	9205.9000 -	Other.	70% <i>ad val.</i>
92.06	9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	70% <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.	70% <i>ad val.</i>
	9207.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	9208.9000 -	Other.	70% <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.	70% <i>ad val.</i>
	9209.2000 -	Mechanisms for musical boxes.	70% <i>ad val.</i>
	9209.3000 -	Musical instrument strings.	70% <i>ad val.</i>
	-	Other:	
	9209.9100 -	Parts and accessories for pianos.	70% <i>ad val.</i>

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	9209.9200 --	Parts and accessories for the musical instruments of heading No. 92.02.	70% <i>ad val.</i>
	9209.9300 --	Parts and accessories for the musical instruments of heading No. 92.03.	70% <i>ad val.</i>
	9209.9400 --	Parts and accessories for the musical instruments of heading No. 92.07.	70% <i>ad val.</i>
	9209.9900 --	Other.	70% <i>ad val.</i>
93.01	9301.0000	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	70% <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	70% <i>ad val.</i>
	9302.0090 ---	Other.	70% <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, linethrowing guns).	
	9303.1000 -	Muzzle-loading firearms.	70% <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.	70% <i>ad val.</i>
	9303.2090 ---	Other.	70% <i>ad val.</i>
	"	Other sporting, hunting or target-shooting rifles:	
	9303.3010 ---	Rifles of 7 mm bore.	70% <i>ad val.</i>
	9303.3020 ---	Arms of prohibited bores and rifles of 87 mm and 9 mm bore.	70% <i>ad val.</i>
	9303.3030 ---	Arms of calibre higher than 0.22 rifles.	70% <i>ad val.</i>
	9303.3090 ---	Other.	70% <i>ad val.</i>
	9303.9000 -	Other.	70% <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.	70% <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.	70% <i>ad val.</i>
		Of shotguns or rifles of heading No. 93.03:	

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	9305.2100 --	Shotgun barrels.	70% <i>ad val.</i>
	9305.2900 --	Other.	70% <i>ad val.</i>
	-	Other:	
	9305.9010 ---	Barrel blanks for recoilless rifles, guns and mortars.	70% <i>ad val.</i>
	9305.9090 ---	Other.	70% <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.	70% <i>ad val.</i>
	-	Shotgun cartridges and parts thereof; air gun pellets:	
	--	Cartridges:	
	9306.2110 ---	For weapons of prohibited bores.	70% <i>ad val.</i>
	9306.2190 ---	Other.	70% <i>ad val.</i>
	9306.2900 --	Other.	70% <i>ad val.</i>
	-	Other cartridges and parts thereof:	
	---	Of rifles of 0.22 and 7 mm bore:	
	9306.3011 ----	Cartridges.	70% <i>ad val.</i>
	9306.3019 ----	Parts.	70% <i>ad val.</i>
	---	Of other weapons of non-prohibited bore:	
	9306.3021 ----	Cartridges.	70% <i>ad val.</i>
	9306.3029 ----	Parts.	70% <i>ad val.</i>
	9306.3090 ---	Other.	70% <i>ad val.</i>
	9306.9000 -	Other.	70% <i>ad val.</i>
93.07	9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	70% <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.	70% <i>ad val.</i>
	9401.2000 -	Seats of a kind used for motor vehicles.	70% <i>ad val.</i>
	9401.3000 -	Swivel seats with variable height adjustment.	70% <i>ad val.</i>

1	2	3	4
	9401.4000 -	Seats other than garden seats or camping equipment, convertible into beds.	70% <i>ad val.</i>
	9401.5000 -	Seats of cane, osier, bamboo or similar materials.	70% <i>ad val.</i>
	-	Other seats, with wooden frames:	
	9401.6100 --	Upholstered.	70% <i>ad val.</i>
	9401.6900 --	Other	70% <i>ad val.</i>
	-	Other seats, with metal frames:	
	9401.7100 --	Upholstered.	70% <i>ad val.</i>
	9401.7900 --	Other.	70% <i>ad val.</i>
	9401.8000 -	Other seats.	70% <i>ad val.</i>
	9401.9000 -	Parts.	70% <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:	
	9402.1010 ---	Dentists chair.	25% <i>ad val.</i>
	9402.1090 ---	Other.	70% <i>ad val.</i>
	9402.9000 -	Other.	70% <i>ad val.</i>
94.03		Other furniture and parts thereof.	
	9403.1000 -	Metal furniture of a kind used in offices.	70% <i>ad val.</i>
	9403.2000 -	Other metal furniture.	70% <i>ad val.</i>
	9403.3000 -	Wooden furniture of a kind used in offices.	70% <i>ad val.</i>
	9403.4000 -	Wooden furniture of a kind used in the kitchen.	70% <i>ad val.</i>
	9403.5000 -	Wooden furniture of a kind used in the bedroom.	70% <i>ad val.</i>
	9403.6000 -	Other wooden furniture.	70% <i>ad val.</i>
	9403.7000 -	Furniture of plastics.	70% <i>ad val.</i>
	9403.8000 -	Furniture of other materials, including cane, osier, bamboo or similar materials.	70% <i>ad val.</i>
	9403.9000 -	Parts.	70% <i>ad val.</i>

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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.	70% <i>ad val.</i>
	-	Mattresses:	
	9404.2100 --	Of cellular rubber or plastics, whether or not covered.	70% <i>ad val.</i>
	9404.2900 --	Of other materials.	70% <i>ad val.</i>
	9404.3000 -	Sleeping bags.	70% <i>ad val.</i>
	9404.9000 -	Other.	70% <i>ad val.</i>
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.		
	9405.1000 -	Chandeliers and other electric ceiling or wall fittings, excluding those of a kind used for lighting public open spaces or thorough fares.	70% <i>ad val.</i>
	9405.2000 -	Electric table, desk, bedside or floor-standing lamps.	70% <i>ad val.</i>
	9405.3000 -	Lighting sets of a kind used for Christmas trees.	70% <i>ad val.</i>
	9405.4000 -	Other electric lamps and lighting fittings.	35% <i>ad val.</i>
	9405.5000 -	Non-electrical lamps and lighting fittings.	70% <i>ad val.</i>
	9405.6000 -	Illuminated signs, illuminated name-plates and the like.	70% <i>ad val.</i>
	-	Parts:	
	9405.9100 --	Of glass.	70% <i>ad val.</i>
	9405.9200 --	Of plastics.	70% <i>ad val.</i>
	9405.9900 --	Other.	70% <i>ad val.</i>
94.06	9406.0000	Prefabricated buildings.	70% <i>ad val.</i>
95.01	9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	35% <i>ad val.</i>
95.02	Dolls representing only human beings.		
	9502.1000 -	Dolls, whether or not dressed.	35% <i>ad val.</i>
		Parts and accessories:	

1	2	3	4
	9502.9100 --	Garments and accessories therefor, footwear and headgear.	35% <i>ad val.</i>
	9502.9900 --	Other.	35% <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.	35% <i>ad val.</i>
	9503.2000 -	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of sub-heading No. 9503.1000.	35% <i>ad val.</i>
	9503.3000 -	Other construction sets and constructional toys.	35% <i>ad val.</i>
	-	Toys representing animals or non-human creatures:	
	9503.4100 --	Stuffed.	35% <i>ad val.</i>
	9503.4900 --	Other.	35% <i>ad val.</i>
	9503.5000 -	Toy musical instruments and apparatus.	35% <i>ad val.</i>
	9503.6000 -	Puzzles.	35% <i>ad val.</i>
	9503.7000 -	Other toys, put up in sets or outfits.	35% <i>ad val.</i>
	9503.8000 -	Other toys and models, incorporating a motor.	35% <i>ad val.</i>
	9503.9000 -	Other.	35% <i>ad val.</i>
95.04	Articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment.		
	9504.1000 -	Video games of a kind used with a television receiver.	35% <i>ad val.</i>
	-	Articles and accessories for billiards:	
	9504.2010 ---	Billiards balls.	25% <i>ad val.</i>
	9504.2090 ---	Other.	70% <i>ad val.</i>
	9504.3000 -	Other games, coin-or disc-operated, other than bowling alley equipment.	70% <i>ad val.</i>
	9504.4000 -	Playing cards.	35% <i>ad val.</i>
	-	Other:	
	9504.9010 ---	Parlour games.	70% <i>ad val.</i>
	9504.9090 ---	Other.	70% <i>ad val.</i>
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.		
	9505.1000 -	Articles for Christmas festivities.	70% <i>ad val.</i>
	9505.9000 -	Other.	70% <i>ad val.</i>

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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.		70% <i>ad val.</i>
9506.1200 --	Ski-fastenings (ski-bindings).		70% <i>ad val.</i>
9506.1900 --	Other.		70% <i>ad val.</i>
-	Water-skis, surf-boards, sailboards, and other water-sports equipment:		
9506.2100 --	Sailboards.		70% <i>ad val.</i>
9506.2900 --	Other.		70% <i>ad val.</i>
-	Golf clubs and other golf equipment:		
9506.3100 --	Clubs, complete.		25% <i>ad val.</i>
9506.3200 --	Balls.		25% <i>ad val.</i>
9506.3900 --	Other.		25% <i>ad val.</i>
-	Articles and equipment for table-tennis:		
9506.4010 ---	Balls.		25% <i>ad val.</i>
9506.4090 --	Other.		70% <i>ad val.</i>
-	Tennis, badminton or similar rackets, whether or not strung:		
9506.5100 --	Lawn-tennis rackets, whether or not strung.		70% <i>ad val.</i>
9506.5900 --	Other.		70% <i>ad val.</i>
-	Balls, other than golf balls and table-tennis balls:		
9506.6100 --	Lawn-tennis balls.		25% <i>ad val.</i>
9506.6200 --	Inflatable.		70% <i>ad val.</i>
--	Other:		
9506.6910 ---	Squash balls.		25% <i>ad val.</i>
9506.6990 ---	Other.		70% <i>ad val.</i>
9506.7000 -	Ice skates and roller skates, including skating boots with skates attached.		70% <i>ad val.</i>
-	Other:		
9506.9100 --	Articles and equipment for general physical exercise, gymnastics or athletics.		70% <i>ad val.</i>
9506.9900 --	Other.		70% <i>ad val.</i>

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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.		
	95.07.1000 -	Fishing rods.	70% <i>ad val.</i>
	9507.2000 -	Fish-hooks, whether or not snelled.	65% <i>ad val.</i>
	9507.3000 -	Fishing reels.	70% <i>ad val.</i>
	-	Other:	
	9507.9010 ---	Fishing floats.	45% <i>ad val.</i>
	9507.9090 ---	Other.	70% <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.	70% <i>ad val.</i>
	9508.0090 ---	Other.	70% <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.	70% <i>ad val.</i>
	9601.9000 -	Other.	70% <i>ad val.</i>
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.		
	9602.0010 ---	Gelatine capsules.	25% <i>ad val.</i>
	9602.0020 ---	Gelatine spangles.	70% <i>ad val.</i>
	9602.0090 ---	Other.	70% <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.	70% <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:	

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	9603.2100 --	Tooth brushes, including dental-plate brushes.	70% <i>ad val.</i>
	--	Other:	
	9603.2910 ---	Shaving brushes.	70% <i>ad val.</i>
	9603.2990 ---	Other.	70% <i>ad val.</i>
	9603.3000 -	Artists' brushes, writing brushes and similar brushes for the application of cosmetics.	70% <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.	70% <i>ad val.</i>
	9603.5000 -	Other brushes constituting parts of machines, appliances or vehicles.	70% <i>ad val.</i>
	9603.9000 -	Other.	70% <i>ad val.</i>
96.04	9604.0000	Hand sieves and hand riddles.	70% <i>ad val.</i>
96.05	9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	70% <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.	35% <i>ad val.</i>
	-	Buttons:	
	9606.2100 --	Of plastics, not covered with textile material.	35% <i>ad val.</i>
	9606.2200 --	Of base metal, not covered with textile material.	35% <i>ad val.</i>
	9606.2900 --	Other.	35% <i>ad val.</i>
	9606.3000 -	Button moulds and other parts of buttons; button blanks.	35% <i>ad val.</i>
96.07		Slide fasteners and parts thereof.	
	-	Slide fasteners:	
	9607.1100 --	Fitted with chain scopes of base metal.	35% <i>ad val.</i>
	9607.1900 --	Other.	35% <i>ad val.</i>
	9607.2000 -	Parts.	25% <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.	35% <i>ad val.</i>
	9608.2000 -	Felt tipped and other porous-tipped and markers.	35% <i>ad val.</i>

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	-	Fountain pens, stylograph pens and other pens:	
	9608.3100 -	Indian ink drawing pens.	35% <i>ad val.</i>
	9608.3900 -	Other.	35% <i>ad val.</i>
	9608.4000 -	Propelling or sliding pencils.	35% <i>ad val.</i>
	9608.5000 -	Sets of articles form two or more of the foregoing subheadings.	
	9608.6000 -	Rifills for ball point pens, comprising the ball point and ink-reservoir.	35% <i>ad val.</i>
	-	Other:	
	9608.9100 -	Pen nibs and nib points.	35% <i>ad val.</i>
	9608.9900 -	Other.	35% <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.	35% <i>ad val.</i>
	9609.2000 -	Pencil leads, black or coloured.	35% <i>ad val.</i>
	9609.9000 -	Other.	35% <i>ad val.</i>
96.10	9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	70% <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.	70% <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	70% <i>ad val.</i>
	9612.2000 -	Ink-pads.	70% <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.	35% <i>ad val.</i>
	9613.2000 -	Pocket-lighters, gas fuelled, refillable.	35% <i>ad val.</i>
	9613.3000 -	Table lighters.	35% <i>ad val.</i>
	9613.8000 -	Other lighters.	35% <i>ad val.</i>
	9613.9000 -	Parts.	35% <i>ad val.</i>

1	2	3	4
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.	70% <i>ad val.</i>
	9614.2000 -	Pipes and pipe bowls.	70% <i>ad val.</i>
	9614.9000 -	Other.	70% <i>ad val.</i>
96.15	Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers 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.	70% <i>ad val.</i>
	9615.1900 --	Other.	70% <i>ad val.</i>
	9615.9000 -	Other.	70% <i>ad val.</i>
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.	70% <i>ad val.</i>
	9616.2000 -	Powder-puffs and pads for the application of cosmetics or toilet preparations.	70% <i>ad val.</i>
96.17	9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	35% <i>ad val.</i>
96.18	9618.0000	Tallors, dummies and other lay figures; automata and other animated displays used for shop window dressing.	70% <i>ad val.</i>
97.01	Paintings, drawings and pastels, executed entirely 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.	70% <i>ad val.</i>
	9701.9000 -	Other.	70% <i>ad val.</i>
97.02	9702.0000	Original engravings, prints and lithographs.	70% <i>ad val.</i>
97.03	9703.0000	Original sculptures and statuary, in any material.	70% <i>ad val.</i>

1	2	3	4
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.	70% <i>ad val.</i>
97.05		Collections and collectors' plates of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	
	9705.0010 -	Of zoological and botanical interest.	25% <i>ad val.</i>
	9705.0090 -	Other.	25% <i>ad val.</i>
97.06	9706.0000	Antiques of an age exceeding one hundred years.	25% <i>ad val.</i>

THE THIRD SCHEDULE

[See clause 6(7)]

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

TABLE

Heading No.	Description of Goods	Rate of Duty
1	2	3
1.	Meshta fibre and raw jute.	
	A. Cuttings.	Nil
	B. All other descriptions.	
	(i) In pucca bales.	Nil
	(ii) Loose or in kutchi bales.	Nil
2.	Jute Manufactures, when not in actual use as coverings, receptacles or binding for other goods.	
	A. Sacking (cloth bags, twist-yarn, rope and twine).	Nil
	B. Hessian and all other descriptions of jute manufactures not otherwise specified.	Nil
3.	Raw cotton.	
	A. Staple.	Nil
	B. Desi.	Nil

1	2	3
4.	Cotton waste, all sorts.	Nil
5.	Rice, husked or unhusked including rice flour but excluding rice bran and rice dust.	
	A. Rice, basmati.	Nil
	B. Other.	Nil
6.	Tea.	Nil
7.	Hides, raw.	
	A. Lamb skins.	Nil
	B. Furskins of marbled cats, foxes and jackals.	Nil
	C. Other.	Nil
8.	Skins, raw.	
	A. Lamb skins.	Nil
	B. Furskins of marbled cat, foxes and jackals.	Nil
	C. Other.	Nil
9.	Cotton Seed.	Nil
10.	Cement.	Nil
11.	Fish	Nil
	A. Fresh.	Nil
	B. Salted, dry.	Nil
	C. Unsalted, dry.	Nil
12.	Bamboos.	Nil
13.	Wool, raw.	Nil
14.	Cotton yarn.	
	A. Of counts 21 to 24.	Nil
	B. Other.	Nil
15.	Grey cloth.	Nil
16.	Wet blue tanned hides and skins.	Nil
17.	Finished leather.	Nil
18.	Oil cakes.	
	A. Solvent extraction meal.	Nil
	B. Other.	Nil

1	2	3
19.	Molasses.	Nil
20.	Stainless steel scrap.	Nil
21.	Blocks and boulders of onyx marble.	Nil
22.	Crushed bones.	Nil
23.	Live animals.	
	A. Birds	
	(i) Falcons.	Nil
	(ii) Other.	Nil

ABDUL RAUF KHAN GHMANI,
Secretary.