9

REGISTERED No. M-302 / L.-7646

The Gazette of Pakistan

EXTRAORDINARY

PUBLISHED BY AUTHORITY

ISLAMABAD, MONDAY, DECEMBER 26, 1988

PART I

Act, Ordinances, President's Orders and Regulations including Martial Law Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 26th December, 1988

The following Act of Parliament received the assent of the President on the 26th December, 1988, and is hereby published for general information:—

ACT No. VI OF 1988

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1988, 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, 1988, 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 Finance Act, 1988.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

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

(1) in section 3-C, in clause (a), after the word "cleared", the words "for export or" shall be inserted;

(2) in section 37, in clause (xvi), after the word "Pakistan", occurring for the second time, the words and commas "or provide, with the approval of the Federal Government, for withdrawal or disallowing such rebate in part or whole" shall be added; and

(3) in the First Schedule, in Part I,–

(a) in Section II,–

(i) in item No. 02.01 in column 1, in sub-item A, in clause (ii),–

(a) against sub-clause (a), in column 3, for the words "Eighty paisa" the words "One rupee" shall be substituted; and

(b) against sub-clause (b), in column 3, for the words "Eight paisa" the words "Ten paisa" shall be substituted; and

(ii) against item No. 02.04 in column 1,–

(a) in column 2, the letters, words and commas "A. if the ingredients, weight, quantity and mixing formula and instructions are legibly, prominently and indelibly printed on each container" and "B. Others" shall be omitted;

(b) in column 3, for the letters, words and commas "Such rates not exceeding sixty thousand rupees *per unit* of concentrate, as may be fixed by the Federal Government by notification in the official Gazette, and different rates may be fixed with reference to different conditions and circumstances. One hundred thousand rupees *per* litre in the case of liquid concentrates and one hundred and fifty thousand rupees *per* kg in the case of other forms of concentrates" the words and letters "Rupees fifty thousand per kg/per litre" shall be substituted; and

(c) the Explanation to item No. 02.04 shall be omitted; and

(b) in Section IX,

(i) for item No. 09.04 in column 1 and the entries relating thereto in columns 2 and 3 the following shall be substituted, namely :–

"09.04	INGOTS, BILLETS, SLABS AND SHEET BARS	Tow thousand rupees per tonne."; and

(ii) after item No. 09.06 in column 1 and the entries relating thereto in columns 2 and 3, the following new item and the entries relating thereto in columns 2 and 3 shall be added, namely :–

"09.07 IRON AND STEEL PLATES–

Iron and steel plates, all sorts, including ship plates, sheets, slabs and flat bars of all sizes and shapes as are recovered through any process of dismentaling or breaking of ships and vessels.	Two thousand rupees per tonne.".

3. **Amendment of Act III of 1951.**–In the Sales Tax Act, 1951 (III of 1951), after section 27-F, the following new section shall be added, namely :–

"27G. *Power to disallow refund.*–Notwithstanding anything contained in section 27 or section 27-A or any other provision of this Act, the Central Board of Revenue may, with the prior approval of the Federal Government, by notification in the official Gazette, disallow grant of refund of sales tax paid on any goods or class of goods and on raw materials used in the manufacture or production of such goods wich have been exported outside Pakistan.".

4. **Amendment of Act XV of 1963.**—In the Wealth-tax Act, 1963 (XV of 1963),—

(1) In section 10, in sub-section (1), in clause (b), for the semi-colon at the end a colon shall be substituted and thereafter the following provisios shall be inserted, namely :—

"Provided that the Central Board of Revenue may, by general or special order in writing, direct that the jurisdiction of the Commissioners exercising the powers of an Appellate Assistant Commissioner shall be determined by the Regional Commissioner:

Provided further that the Regional Commissioner may transfer jurisdiction in respect of cases or persons from one Commissioner subordinate to him to another;". and

(2) in section 25, in sub-section (1), in the *Explanation*,—

(a) in clause (a), the word "and" shall be omitted; and

(b) in clause (b), for the full stop at the end a semi-colon shall be substituted and, after clause (b) amended as aforesaid, the following new clauses shall be added, namely :—

"(c) where, in pursuance of an order by the Central Board of Revenue under clause (b) of sub-section (1) of section 10, a Commissioner exercises the powers of an Appellate Assistant Commissioner, references to "Commissioner" shall be deemed to be references to "Regional Commissioner"; and

(d) where an order is passed under section 38B, reference to "Commissioner" shall be deemed to be reference to "Regional Commissioner.".

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

(1) after section 25A, the following new section shall be inserted, namely :—

"25B. *Fixation of value for imports and exports.*—(1) Notwithstanding anything contained in section 25, the Board or such officer as is authorised by the Board in this behalf may, from time to time, by notification in the official Gazette, for the purposes of levying customs duties under this Act or any other law for the time being in force, fix the value of the goods specified in the First Schedule and the Second Schedule, at such rates as it may deem fit and subject to such conditions or limitations as it may impose.

(2) Different values may be fixed for different classes or descriptions of the same type of goods.";

(2) after section 31, the following new section shall be inserted and shall be deemed always to have been so inserted, namely:–

"31A. *Effective rate of duty.*–(1) Notwithstanding anything contained in any other law for the time being in force or any decision of any Court, for the purposes of sections 30 and 31, the rate of duty applicable to any goods shall include any amount of duty imposed under section 18, section 2 of the Finance Ordinance, 1982 (XII of 1982), and section 5 of the Finance Act, 1985 (I of 1985), and the anti-dumping or countervailing duty imposed under the Import of Goods Anti-dumping and Countervailing Duties) Ordinance, 1983 (III of 1983), and the amount of duty that may have become payable in consequence of the withdrawal of the whole or any part of the exemption or concession from duty whether before or after the conclusion of a contract or agreement for the sale of such goods or opening of a letter of credit in respect thereof.

(2) For the purpose of determining the value of any imported or exported goods, the rate of exchange at which any foreign exchange is to be converted into Pakistan currency shall be the rate of exhange in force,–

(a) in the case of goods referred to in clause (a) of section 30, on the date referred to in that clause;

(b) in the case of goods referred to in clause (b) of the aforesaid section, on the date referred to in that clause; and

(c) in the case of goods referred to in section 31, on the dates referred to in that section.";

(3) in section 156, in sub-section (1), in the table, in column 1, in serial 8, in column 2, for the words "ten years" the words "fourteen years" shall be substituted; and

(4) for the First Schedule the schedule set out in the Schedule to this Ordinance shall be substituted.

6. **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 section 2,—

(a) in clause (19), for the words and commas "or an Assistant Director of Survey, Vigilance, Inspection and Audit" the commas and words ", an Assistant Director of Survey, Vigilance, Inspection and Audit or any other officer, howsoever designated, appointed by the Central Board of Revenue for the purposes of any or all functions performed by Director of Survey, Vigilance, Inspection and Audit and any other function that may be assigned to him" shall be substituted; and

(b) after clause (25), the following new clause shall be inserted, namely :—

"(25A) "Income Tax Panel" means a panel comprising an Inspecting Assistant Commissioner, as its Chairman, and one or more Income Tax Officers.";

(2) in section 3,—

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

"(dd) Income Tax Panels;";

(b) in sub-section (1A), after the words "Assistant Commissioners of Income Tax", the comma and words ", Income Tax Panels" shall be inserted; and

(c) in sub-section (2), after the words and comma "Inspecting Assistant Commissioners,", the words and comma "Income Tax Panels," shall be inserted;

(3) in section 4, after sub-section (1), the following new sub-sections shall be inserted, namely :–

"(1A) The Regional Commissioner, or, where the Board directs, the Commissioner may appoint as many Income Tax Panels as may be necessary.

(1B) The Central Board of Revenue may make rules in respect of the constitution, procedure and working of the Income Tax Panels.";

(4) in section 5, in sub-section (1),–

(a) in clause (a), after the word "functions", the commas and words ", in respect of such persons or classes of persons or such areas," shall be inserted;

(b) in clause (c), the word "and" at the end shall be omitted; and

(c) after clause (c), amended as aforesaid, the following new clause shall be inserted, namely :–

"(cc) Notwithstanding anything contained in clause (c), the Commissioner may, by general or special order in writing, direct that all or any of the powers conferred on the Income Tax Officer and the Inspecting Assistant Commissioner shall, in respect of all or any proceedings relating to specified cases or classes of cases or specified persons or classes of persons, be exercised by the Income Tax Panel and the Commissioner, respectively, and, for the purposes of any proceedings in respect of such cases or persons, references in this Ordinance or in any rules made thereunder to "Income Tax Officer" and "Inspecting Assistant Commissioner" shall be deemed to be references to "Income Tax Panel" and "Commissioner", respectively :

Provided that, any function performed by the Income Tax Officers as members of the Income Tax Panel, on the directions of the said Inspecting Assistant Commissioner, shall be deemed to have been performed in exercise of the powers conferred on the Income Tax Panel:

Provided further that an order made by the Income Tax Panel under any provision of this Ordinance shall be made only by the said Inspecting Assistant Commissioner:

Provided further that, if any one member of the Income Tax Panel, other than the Chairman, is absent from any sitting of the Income Tax Panel, the proceedings of the Panel may continue, and no act, proceedings or order of the Panel shall be invalid or be called in question merely on the ground of such absence; and";

(5) in section 12, after sub-section (18), the following new sub-section shall be added, namely:—

"(19) Where an assessee, being a scheduled bank, a financial institution, or such *modaraba* or leasing company as is approved by the Central Board of Revenue for the purposes of the Third Schedule, has leased out, on or after the first day of July, 1985, any asset, whether owned by it or not, to another person, any amount paid or payable by the said person in connection with the lease of the said asset shall be deemed to be the income of the said assessee.";

(6) in section 14,—

(a) in sub-section (1),—

(i) for the words and comma "Notwithstanding anything contained in this Ordinance, the" the word "The" shall be substituted; and

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

"Provided that, where any income which is exempt from tax under any provision of the Second Schedule, such income, as may be specified in the said Schedule and subject to such conditions as may be specified therein, shall be included in the total income, so however that the tax shall not be payable in respect of such income."; and

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

"(1A) The provisions of clause (a) of sub-section (1) shall in like manner apply to any income representing donation to a hospital or an institution or a fund, established for scientific research, or for educational, religious or charitable purposes :

Provided that, no limit on such donations shall be specified in respect of the said hospital, institution or fund, but the exemption may be allowed, subject to fulfilment of such conditions as the Central Board of Revenue may like to impose, in each case, having regard to the aims and objects, the nature, extent and area of activities, the manner of utilisation of funds, or other factors and circumstances, of such hospital, institution or fund.";

(7) in section 23, in sub-section (1),—

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

"(via) any sum paid on or after the first day of July, 1985, to a scheduled bank, a financial institution, or such *modaraba* or leasing company as is approved by the Central Board of Revenue for the purposes of the Third Schedule, by way of lease money in respect of an asset taken on lease by the assessee and used for the purposes of any business or profession carried on by him;"; and

(b) in clause (xx),—

(i) after the word "machine", the commas and words ", with permanent sealed memory system," shall be inserted; and

(ii) the proviso shall be omitted;

(8) in section 47,–

(a) for sub-section (3) the following shall be substituted, namely:–

"(3) The sums eligible for allowance under sub-section (1) shall not exceed–

(a) in respect of donations to any Board, University, institution, hospital or fund, referred to in clauses (a), (b) and (c) of sub-section (1),–

(i) in the case of a public company or a private company, five hundred thousand rupees; and

(ii) in other cases, ten hundred thousand rupees; and

(b) in respect of donations to any institution or fund, referred to in clause (d) of sub-section (1), five hundred thousand rupees.

(3A) The aggregate of allowances, under sub-section (1), in respect of donations, subject to the limits specified in sub-section (3), shall not exceed–

(a) in the case of a public company, five *per cent* of the total income;

(b) in the case of a private company, seven and a half *per cent* of the total income; and

(c) in any other case, twenty-five *per cent* of total income."; and

(b) in sub-section (4), after the word, brackets and figure "sub-section (3)", the words, brackets, figure and letter "or sub-section (3A)" shall be inserted;

(9) in section 55, in sub-section (2),–

(i) in clause (b), for the words "fifteenth day of September", wherever occurring, the words "first day of October" shall be substituted; and

(ii) in clause (c), for the words "thirty-first day of July" the words " first day of October" shall be substituted;

(10) for section 55A the following shall be substituted, namely :–

"55A. *Method of furnishing return of total income.*—Where an assessee is required by section 55 to furnish a return of his total income, such return shall be furnished by registered post, with acknowledgement due, or delivered by hand, to such authorised officer or officers in such income tax office or offices, as the Central Board of Revenue may, by notification in the official Gazette, specify.";

(11) in section 59, after sub-section (4), the following new sub-section shall be added, namely :–

"(5) No scheme of self-assessment referred to in sub-section (1) shall be made in respect of any assessment year commencing on or after the first day of July, 1988.";

(12) after section 59A, the following new section shall be inserted, namely :–

"59B. *Assessment under the Simplified Procedure for Assessment.*—(1) Where the return of total income of an assessee, being an individual, an unregistered firm, a registered firm, an association of persons or a Hindu undivided family, for the income year relevant to the assessment year commencing on or after the first day of July, 1988, qualifies for acceptance in accordance with the provisions of a scheme of Simplified Procedure for Assessment made by the Central Board of Revenue for that year, or under any instructions or orders issued thereunder, the total income of the assessee shall be assessed on the basis of the said return.

(2) After receipt of a return of total income referred to in sub-section (1), an acknowledgement of its receipt, in the prescribed from, shall be issued by such income tax authority subordinate to the Commissioner as may be authorised in this behalf by the Commissioner.

(3) The acknowledgement referred to in sub-section (2) shall be deemed to be an order of assessment in respect of the return of total income referred to in sub-section (1).";

(13) in section 80A,–

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

"(1) Notwithstanding anything contained in this Ordinance, where a non-resident person carries on the business of operation of aircrafts, as the owner or charterer thereof (hereafter in this section referred to as the "principal"), the aggregate of the receipts specified in sub-section (1A) shall be deemed to be income received in Pakistan by the principal from the said business chargeable to tax under the head "Income from business or profession" and tax thereon shall be charged at the rate of three *per cent* of such income.

(1A) The receipts, referred to in sub-section (1), shall be the following, namely :–

(a) the amount paid or payable (whether in or out of Pakistan) to the principal or to any person on his behalf on account of the carriage of passengers, livestock, mail or goods loaded from any place in Pakistan ; and

(b) the amount received or deemed to be received in Pakistan by or on behalf of the principal on account of the carriage of passengers, livestock, mail or goods from any place outside Pakistan.";

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

"(2) The principal or any agent authorised by him in this behalf shall prepare and furnish to the Income Tax Officer, within forty-five days from the last day of each quarter of every financial year, that is to say, the thirtieth day of September, the thirty-first day of December, the thirty-first day of March and the thirtieth day of June, respectively, a return, in respect of each quarter as aforesaid, showing the receipts referred to in sub-section (1A).";

(c) in sub-section (3), for the brackets and figure "(2)" the brackets, figure and letter "(1A)" shall be substituted ; and

(d) in sub-section (5), for the brackets and figure "(2)" the brackets, figure and letter "(1A)" shall be substituted;

(14) in section 107, in sub-section (1), for the figure "1988" the figure "1991" shall be substituted;

(15) in section 111, after sub-section (2), the following new sub-section shall be inserted, namely :—

"(2A) Notwithstanding anything contained in sub-section (1) or sub-section (2), where any item of receipt declared by the assessee is claimed by him as exempt from tax, or where any deduction in respect of any expenditure is claimed by him, mere disallowance of such claim shall not constitute concealment of income or the furnishing of inaccurate particulars of income, unless it is proved that the assessee deliberately claimed exemption from tax in respect of the aforesaid item of receipt or claimed deduction in respect of such expenditure not actually incurred by him.";

(16) in section 138, in sub-section (5),–

(a) in clause (c), the word "and" shall be omitted; and

(b) after clause (c), amended as aforesaid, the following new clause shall be inserted, namely :–

"(cc) where, in pursuance of an order by the Commissioner under clause (cc) of sub-section (1) of section 5, an Income Tax Panel exercises the powers of an Income Tax Officer, references to "Commissioner" shall be deemed to be references to "Regional Commissioner"; and";

(17) in the First Schedule,–

(a) in Part I, for paragraph A the following shall be substituted, namely :–

"A. In the case of every individual, unregistered firm, an association of persons, Hindu undivided family and every artificial juridical person referred to in clause (32) of section 2, not being a case to which paragraph B of this Part applies :–

(1) Where the total income is less than Rs. 100,000, the income tax shall be charged at the rate of ten *per cent* of the total income :

Provided that–

(a) no income tax shall be payable by an assessee where his total income (being less than Rs. 100,000) does not exceed–

(i) Rs. 40,000, in case the total income consists of, or includes, any income chargeable under the head 'Salary', and such income constitutes more than fifty *per cent* of his total income; and

(ii) Rs. 30,000, in other cases;

(b) the income tax payable shall be reduced by–

(i) Rs. 4,000, in case the total income consists of, or includes, any income chargeable under the head 'Salary', and such income constitutes more than fifty *per cent* of his total income; and

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

(c) notwithstanding anything contained in this Schedule, no reduction in income tax and super tax, under sub-paragraph (2) of paragraph A of Part IV, shall be admissible; and

(d) notwithstanding anything contained in this Ordinance, no rebate for any allowance under section 39, 40, 41, 42, 43, 44, 44A, 46 or 47 shall be admissible.

(2) Where the total income is Rs. 100,000, or more, the income tax shall be chargebale at the following rates, namely :–

	Rate
1. Where the taxable income is Rs. 76,000.	Rs. 11,500.

2.	Where the taxable income exceeds Rs. 76,000 but does not exceed Rs. 100,000.	Rs. 11,500 *plus* 25 *per cent* of the amount exceeding Rs. 76,000.
3.	Where the taxable income exceeds Rs. 100,000 but does not exceed Rs. 200,000.	Rs. 17,500 *plus* 35 *per cent* of amount exceeding Rs. 100,000.
4.	Where the taxable income exceeds Rs. 200,000.	Rs. 52,500 *plus* 45 *per cent* of amount exceeding Rs. 200,000 :

Provided that–

(a) notwithstanding anything contained in this Ordinance, the rebate for any allowance under section 39, 40, 41, 42, 43, 44, 44A, 46 or 47 shall be computed at the average rate of tax and allowed accordingly;

(b) where the total income is Rs. 100,000, or exceeds Rs. 100,000 but does not exceed Rs. 1,22,000, the income tax payable shall not exceed an amount euqal to–

(i) income tax which would have been payable if the total income were Rs. 99,999, *plus*

(ii) a sum equal to fifty *per cent* of the amount by which the total income exceeds Rs. 99,999;

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

(b) in Part II, in paragraph A,–

(i) in sub-paragraph (1),–

(a) for the entry under the heading "Rates" the following shall be substituted, namely :–

"In the case of a banking company, 35 *per cent* of such income and, in respect of an assessment year commencing on or after the first day of July, 1988, 30 *per cent* of such income, and in the case of any other company, 25 *per cent* of such income and, in respect of an assessment year commencing as aforesaid, 15 *per cent* of such income ;"; and

(b) in the proviso, in clause (i), after the figure and comma "1986,", the words, commas and figure "and ending on or before the thirtieth day of June, 1988," shall be inserted; and

(ii) in sub-paragraph (3),–

(a) after the word "representing", the words "the face value of any bonus shares or" shall be inserted; and

(b) in clause (a), after the word "issued", the words "bonus shares or" shall be inserted;

(c) after Part II, the following new Part shall be inserted, namely :–

"PART III

RATE OF SURCHARGE

Where the total income of any person for the income year relevant to the assessment year commencing on or after the first day of July, 1988, exceeds two hundred thousand rupees, the surcharge shall be payable at the rate of ten *per cent* of the income tax and super tax, if any, payable for that year :

Provided that the surcharge shall not exceed the amount equal to fifty *per cent* of the amount by which the total income exceeds two hundred thousand rupees."; and

(d) in Part IV, in paragraph A.—

(i) after the words "contained in this Schedule", the comma, words, brackets, letters and figures ", except clause (c) of the proviso to sub-paragraph (1) of paragraph A of Part I thereof" shall be added; and

(ii) in sub-paragraph (2),—

(a) in clause (a),—

(i) for the word "fifty-five" the word "fifty" shall be substituted:

(ii) for the words and comma "by the Central Board of Revenue, by notification in the official Gazette" the words "in the Eighth Schedule" shall be substituted;

(iii) for the words "may be so specified" the words "are specified in that Schedule" shall be substituted; and

(iv) in the proviso, for the semi-colon at the end a colon shall be substituted and thereafter the following further proviso shall be inserted, namely :—

"Provided further that the provisions of this clause shall apply to profits and gains derived from the—

(a) export of vegetable, fresh fruits and cut flowers; or

(b) sale, in Pakistan, of goods manufactured in Pakistan against an international tender, where the contract under which such sale is made is approved by the Commissioner,

as are applicable to profits and gains derived from the export of goods manufactured in Pakistan;"; and

(b) in clause (c), for sub-clauses (i) and (ii) the following shall be substituted, namely :—

"(i) raw cotton;

(ii) rice;

(iii) rice bran;

(iv) wheat bran;

(v) lamb skin;

(vi) such other goods as may be notified by the Central Board of Revenue.";

(19) in the Second Schedule, in Part I,—

(a) in the heading, for the word "EXCLUSIONS" the word "EXEMPTIONS" shall be substituted;

(b) in clause (1), for the full stop at the end a colon shall be substituted and thereafter the following provisios shall be added, namely :—

"Provided that, in case an assessee has, in any income year, any income (other than the agricultural income) which is chargeable to tax (hereinafter called "chargeable income"), the agricultural income shall be included in the total income, so however that the tax payable on the chargeable income shall be an amount which bears the same proportion to the chargeable income as the tax on total income bears to the total income:

Provided further that nothing contained in the first proviso shall apply in the case of an individual, not being a director of a company, whose chargeable income does not consist of, or include, income chargeable under the head 'income from business or profession'.";

(c) in clause (7), in the proviso,–

(i) in clause (ii), the word "and" shall be omitted;

(ii) in clause (iii), for the full stop at the end the semi-colon and word ";and" shall be substituted; and

(iii) after clause (iii), amended as aforesaid, the following new clause shall be inserted, namely :–

"(iv) in respect of any contract of service made on or after the first day of July, 1988.";

(d) after clause (71), the following new clause shall be inserted, namely :–

"(71A) Any income chargeable under the head 'Income from house property', not exceeding twenty-four thousand rupees, in respect of a residential house owned by an assessee, being a widow.";

(e) in clause (80), in sub-clause (cc), in the first column, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :–

"Provided that the exemption under this sub-clause shall not apply in respect of the dividend income of the income year relevant to the assessment year commencing on or after the first day of July, 1989;";

(f) in clause (96), for the figure "1988" the figure "1993" shall be substituted;

(g) in clause (99), 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 poultry farm, or a cattle or sheep breeding farm, or the business of fish catching is established, for the first time, at any time after the first day of July, 1983, and before the first day of July, 1988, exemption under this clause shall apply for a period of five years commencing with the date of such establishment, subject to the condition that the said date shall be determined by the Commissioner on an application made by the assessee.";

(h) in clause (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 poultry processing plant is established, for the first time, at any time after the first day of July, 1983, and before the first day of July, 1988, exemption under this clause shall apply for a period of five years commencing with the date of such establishment, subject to the condition that the said date shall be determined by the Commissioiner on an application made by the assessee.";

(i) in clause (101), 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 dairy farm is established, for the first time, at any time after the first day of July, 1983, and before the first day of July, 1988, exemption under this clause shall apply for a period of five years commencing with the date of such establishment, subject to the condition that the said date shall be determined by the Commissioner on an application made by the assessee.";

(j) in clause (102), 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 fish farm is established, for the first time, at any time after the first day of July, 1983, and before the first day of July, 1988, exemption under this clause shall apply for a period of five years commencing with the date of such establishment, subject to the condition that the said date shall be determined by the Commissioner on an application made by the assessee.";

(k) after clause (102), amended as aforesaid, the following new clause shall be inserted, namely :—

"(102A) Any income derived by an assessee from the business of poultry ,farming, poultry processing, fish catching, fish farming, dairy farming and cattle or sheep breeding, where the poultry farm, poultry processing plant, fish catching business, fish farm, dairy farm and cattle or sheep breeding farm is established by the assessee, for the first time, at any time after the thirtieth day of June, 1988, and before the first day of July, 1993, for a period of five years from the date of such establishment, subject to the condition that the said date shall be determined by the Commissioner on an application made by the assessee.";

(l) in clause (108), for the figure "1988" the figure "1991" shall be substituted;

(m) in clause (116), for the figure "1989" the figure "1992" shall be substituted;

(n) after clause (118), the following new clause, shall be inserted, namely :–

"(118A) Profits and gains derived by an assessee from an industrial undertaking set up between the first day of July, 1988, and the thirtieth day of June, 1991, both days inclusive, for a period of eight years beginning with the month in which the undertaking is set up or the commercial production is commenced, whichever is the later.

The exemption under this clause shall apply to an industrial undertaking which is—

(a) set up in the Province of Baluchistan (excluding Hub Chowki area), the North West Frontier Province, the Federally Administered Tribal Areas, the Northern Areas and Azad Kashmir;

(b) not formed by the splitting up, or the reconstruction or reconstitution, of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan at any time before the commencement of the new business;

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

(d) engaged in the manufacture of goods or materials or the subjection of goods or materials to such process; and

(e) an undertaking the income, profits and gains of which are not liable to be computed in accordance with the rules contained in the Fifth Schedule.

(118B) Profits and gains derived by an assessee from a key industrial undertaking set up between the first day of July, 1988, and the thirtieth day of June, 1991, both days inclusive, for a period of four years beginning with the month in which the undertaking is set up or commercial production is commenced, whichever is the later.

The exemption under this clause shall apply to an industrial undertaking which is—

(a) engaged in the production of such goods or materials (including fertilizers, engineering goods, electronic equipment and components, or other high technology goods) as may be specified by the Central Board of Revenue by notification in the official Gazette;

(b) not formed by the splitting up, or the reconstruction or reconstitution, of a business already in existence or by transfer to a new business of any machinery or plant used in a business which was being carried on in Pakistan at any time before the commencement of the new business;

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

(d) approved by the Central Board of Revenue, on an application made by the assessee in such form and manner and accompanied by such statements, certificates, documents and undertakings, and in accordance with such procedure, as may be prescribed.

Explanation.—For the purpose of this clause, "key industrial undertaking" means an undertaking engaged in the production of such goods or materials as are referred to in clause (a), including such goods or materials, as may be notified, the manufacturing of which involves the consumption of raw material produced in Pakistan to an extent which is not less than seventy *per cent* of the total raw material consumption.";

(o) in clause (122B), for the figure "1988" the figure "1991" shall be substituted;

(p) in clause (122C), for the figure "1988" the figure "1993" shall be substituted;

(q) in clause (123), for the figure "1988" the figure "1993" shall be substituted;

(r) in clause (125), for the figure "1988" the figure "1991" shall be substituted; and

(s) in clause (125A), for the words, comma and figure "thirty-first day of December, 1988" the words, comma and figure "thirtieth day of June, 1991" shall be substituted;

(20) in the Third Schedule,—

(a) in rule (1),—

(i) in sub-rule (1), for the words "or a leasing company" the comma and words ", or such *modaraba* or leasing company as is" shall be substituted and shall be deemed always to have been so substituted; and

(ii) after sub-rule (3), the following new sub-rule shall be added, namely :–

"(4) No allowance under this rule shall be made in respect of a machine referred to in clause (xx) of sub-section (1) of section 23."; and

(b) in rule 5,

(i) in sub-rule (1),–

(a) for the figure "1988" the figure "1991" shall be substituted;

(b) in clause (a), for the figure "1988" the figure "1991" shall be substituted;

(c) in clause (aa), for the words "or a leasing company" the comma and words ", or such *modaraba* or leasing company as is" shall be substituted and shall be deemed always to have been so substituted; and

(d) in clause (cc), for the words "or a leasing company" the comma and words ", or such *modaraba* or leasing company as is" shall be substituted and shall be deemed always to have been so substituted;

(ii) in sub-rule (2),–

(a) in clause (a), the word "and" shall be omitted;

(b) in clause (b), for the full stop at the end a semicolon shall be substituted; and

(c) after clause (b), amended as aforesaid, the following new clauses shall be added, namely :–

"(c) any building, plant or machinery owned or used by an industrial undertaking to which clause (118B) of the Second Schedule applies; and

(d) a machine referred to in clause (xx) of sub-section (1) of section 23."; and

(21) after the Seventh Schedule, the following new Schedule shall be added, namely :–

"THE EIGHTH SCHEDULE

(*See* Part IV of the First Schedule)

RATES OF TAX REBATE ON INCOME FROM EXPORT OF GOODS

Subject to the provisions of sub-paragraph (2) of paragraph A of Part IV of the First Schedule, the income tax and super tax payable in respect of income from export of goods manufactured in Pakistan, specified in column 2 of the table below, shall be reduced by such percentage as is shown in column 3 thereof :

TABLE

S. No.	Goods specified under Chapters, Heading and Sub-Heading Nos. of the Pakistan Customs Tariff	Percentage
1	2	3
1.	**Leather and Textile Garments.**	75 *per cent*
	(i) 42.01, 42.02, 42.03	
	(ii) 51.11, 51.12	
	(iii) 58.01, 58.05, 58.06	
	(iv) 61.04, 61.10, 61.11, 61.14	
	(v) Chapter 62 (excluding the Heading Nos. 62.12, 62.13, 62.15, 62.16, 62.17)	
	(vi) 64.03, 64.04, 64.06	
2.	**Engineering Goods including Electrical Goods.**	75 *per cent*
	(i) Chapter 84 (excluding Heading Nos. 84.23 and 84.40).	
	(ii) Chapter 85.	

1	2	3
	(iii) 90.18, excluding the following materials and apparatus falling under sub-heading 9018.9000, namely :–	
	(a) Anaesthesia instruments (excluding apparatus and anaesthesia in liquid or any other form).	
	(b) Asepsis instruments.	
	(c) Dressing instruments.	
	(d) Forceps.	
	(e) Maemostatic forceps.	
	(f) Metal instruments for :	
	(i) Bladder, urology.	
	(ii) Dermatology.	
	(iii) Goiter.	
	(iv) Gynaecology.	
	(v) Intestines, rectum and stomach.	
	(vi) Kidny.	
	(vii) Liver, gall.	
	(viii) Mouth, tongue.	
	(ix) Obstetrics.	
	(x) Ophthalmology, excluding diagnostic instruments and appàratus.	
	(iv) 94.01, 94.02, 94.03.	
3.	**Cotton Yarn.**	25 *per cent.*".
	(i) 52.04, 52.05, 52.06, 52.07	

(2) The provisions of,–

(a) paragraph (a) of clause (18) of sub-section (1) shall,–

(i) for the purposes of deduction of tax from salaries take effect on the first day of July, 1988; and

(ii) for the pruposes of assessment of incomes in respect of the assessment year commencing on or after the first day of July, 1988, take effect on the first day of July, 1988;

(b) paragraph (c) of clause (18) of sub-section (1) shall, for the purposes of assessment of incomes in respect of the assessment year commencing on or after the first day of July, 1988, take effect on the first day of July, 1988;

(c) sub-paragraph (ii) of paragraph (d) of clause (18) of sub-section (1) shall, for the purposes of assessment of income and determination of tax thereon, in respect of the assessment year commencing on or after the first day of July, 1989, take effect in respect of exports made on or after the first day of July, 1988; and

(d) paragraph (b) of clause (19) of sub-section (1) shall, for the purposes of assessment of incomes and determination of tax thereon, in respect of the assessment year commencing on or after the first day of July, 1988, take effect on the first day of July, 1988.".

7. **Amendment of Ordinance No. XII of 1982.**–The following amendment shall be made in the Finance Ordinance, 1982 (XII of 1982), namely :–

In section 2, in sub-section (1), for the word "five" the word "seven" shall be substituted.

8. **Repeal.**–The Finance (Revised) Ordinance, 1988 (XXII of 1988), is hereby repealed.

THE SCHEDULE

[*See* section-5]

THE FIRST SCHEDULE TO THE CUSTOMS ACT, 1969 (IV OF 1969)

RULES FOR THE INTERPRETATION OF THE FIRST SCHEDULE

Interpretation of the First schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or party of such material or substance. The classification of goods consisting of more that one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima* facie, classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the material or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retails sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:

(a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character;

(b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision does not apply when such packing materials or packing containers are clearly suitable for repetitive use.

6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

LIST OF SECTION AND CHAPTER TITLES OF THE FIRST SCHEDULE

SECTION V

MINERAL PRODUCTS

25. Salt ; sulphur ; earths and stone ; plastering materials, lime and cement

26. Ores, slag and ash .. ..

27. Mineral fuels, mineral oils and products of their distillation ; bituminous substances ; mineral waxes .. .. ..

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes ..

29. Organic chemicals .. ..

30. Pharmaceutical products .. ..

31. Fertilisers .. ..

32. Tanning or dyeing extracts ; tannins and their derivatives; dyes, pigments and other colouring matter ; paints and varnishes; putty and other mastics ; inks .. ..

33. Essential oils and resinoids ; perfumery, cosmetic or toilet preparations.

34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster ..

35. Albuminoidal substances ; modified starches ; glues ; enzymes ..

36. Explosives ; pyrotechnic products ; matches ; pyrophoric alloys ; certain combustible preparations .. .. ..

37. Photographic or cinematographic goods .. .. ..

38. Miscellaneous chemical products .. .. ..

SECTION VII

PLASTICS AND ARTICLES THEREOF ; RUBBER AND ARTICLES THEREOF

Section Notes

39. Plastics and articles thereof .. .. ..

40. Rubber and articles thereof .. ..

SECTION VIII

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

41. Raw hides and skins (other than furskins) and leather .. ..

42. Articles of leather ; saddlery and harness ; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm guts) ..

43. Furskins and artificial fur ; manufactures thereof .. ..

SECTION IX

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

44. wood and articles of wood ; wood charcoal .. .. ..
45. Cork and articles of cork .. ..
46. Manufactures of straw, of esparto or of other plaiting materials ; basketware and wickerwork .. ..

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL ; WASTE AND SCRAP OF PAPER OR PAPERBOARD ; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47. Pulp of wood or of other fibrous cellulosic material ; waste and scrap of paper or paperboard .. ..
48. Paper and paperboard ; articles of paper pulp, of paper or of paperboard.
49. Printed books, newspapers, pictures and other products of the printing industry ; manuscripts, typescripts and plans .. .. ..

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes

50. Silk .. ..
51. Wool, fine or coarse animal hair ; horsehair yarn and woven fabrics ..
52. Cotton .. ..
53. Other vegetable textile fibres ; paper yarn and woven fabrics of paper yarn .. ..
54. Man-made filaments .. ..
55. Man-made staple fibres .. .. ..
56. Wadding, felt and non-wovens ; special yarns ; twine, cordage, ropes and cables and articles thereof .. .. ..
57. Carpets and other textile floor coverings .. ..
58. Special woven fabrics ; tufted textile fabrics ; lace ; tapestries trimmings ; embroidery .. .. ..
59. Impregnated, coated, covered or laminated textile fabrics ; textile articles of a kind suitable for industrial use .. ..
60. Knitted or crocheted fabrics .. .. ..
61. Articles of apparel and clothing accessories, knitted or crocheted
62. Articles of apparel and clothing accessories, not knitted or crocheted
63. Other made up textile articles ; sets ; worn clothing and worn textile articles ; rags .. ..

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

64. Footwear, gaiters and the like; parts of such articles ..
65. Headgear and parts thereof .. .. ..
66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof .. ..
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair .. .. ..

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

68. Articles of stone, plaster, cement, asbestos, mica or similar materials ..
69. Ceramic products .. ..
70. Glass and glassware .. ..

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF, IMITATION JEWELLERY; COIN

71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin .. ..

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

72. Iron and steel .. ..
73. Articles of iron or steel .. ..
74. Copper and articles thereof .. ..
75. Nickel and articles thereof .. ..
76. Aluminium and articles thereof .. ..
77. (Reserved for possible future use) .. ..
78. Lead and articles thereof .. ..
79. Zinc and articles thereof .. ..
80. Tin and articles thereof .. ..
81. Other base metals; cermets; articles thereof .. .. ..
82. Tools, implements, cutlery, spoons and forks, of base metals; parts thereof of base metal .. ..
83. Miscellaneous articles of base metal .. .. ..

SECTION XVI

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

Section Notes

84. Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

85. Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Section Notes

86. Railway or tramway locomotives, rolling-stock and parts thereof, railway or tramway track fixtures and fittings and parts thereof, mechanical (including electro-mechanical) traffic signalling equipment of all kinds

87. Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

88. Aircraft, spacecraft, and parts thereof

89. Ships, boats and floating structures

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

90. Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

91. Clocks and watches and parts thereof

92. Musical instruments; parts and accessories of such articles

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93. Arms and ammunition; parts and accessories thereof

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context otherwise requires, through-out the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

LIVE ANIMALS

Note.

1. This Chapter covers all live animals except :

(a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;

(b) Cultures of micro-organisms and other products of heading No. 30.02; and

(c) Animals of heading No. 95.08.

CHAPTER I

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
01.01		**Live horses, asses, mules and hinnies.**	
		- Horses :	
	0101.1100	- - Pure-bred breeding animals	Free
	0101.1900	- - Other	Free
	0101.2000	- Asses, mules and hinnies	Free
01.02		**Live bovine animals.**	
	0102.1000	- Pure-bred breeding animals	Free
	0102.9000	- Other	40 % ad val.
01.03		**Live swine.**	
	0103.1000	- Pure-bred breeding animals	40 % ad val.
		- Other :	
	0103.9100	- - Weighing less than 50 kg	40 % ad val.
	0103.9200	- - Weighing 50 kg or more	40 % ad val.
01.04		**Live sheep and goats.**	
		- Sheep :	
	0104.1010	- - - For breeding	Free
	0104.1090	- - - Other	40 % ad val.
		- Goats :	
	0104.2010	- - - For breeding	Free
	0104.2090	- - - Other	40 % ad val.
01.05		**Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.**	
		- Weighing not more than 185 g :	
	0105.1100	- - Fowls of the species Gallus domesticus	20 % ad val.
	0105.1900	- - Other	20 % ad val.
		- Other :	

1	2		3	4
	0105.9100	- -	Fowls of the species Gallus domesticus	40 % ad val.
	0105.9900	- -	Other	40 % ad val.
01.06			**Other live animals.**	
	0106.0010	- - -	Zoo animals	40 % ad val.
	0106.0020	- - -	Living insects	40 % ad val.
	0106.0090	- - -	Other	40 % ad val.

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note

1. This Chapter does not cover:

(a) Products of kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumptions;

(b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (No. 05.11 or 30.02); or

(c) Animal fat, other than products of heading No. 02.09 (Chapter 15).

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
02.01			**Meat of bovine animals, fresh or chilled.**	
	0201.1000	-	Carcasses and half-carcasses	80 % ad val.
	0201.2000	-	Other cuts with bone in	80 % ad val.
	0201.3000	-	Boneless	80 % ad val.

1	2		3	4
02.02			**Meat of bovine animals, frozen.**	
	0202.1000	-	Carcasses and half-carcasses	80 % ad val.
	0202.2000	-	Other cuts with bone in	80 % ad val.
	0202.3000	-	Boneless	80 % ad val.
02.03			**Meat of swine, fresh, chilled or frozen.**	
		-	Fresh or chilled :	
	0203.1100	- -	Carcasses and half-carcasses	80 % ad val.
	0203.1200	- -	Hams, shoulders and cuts thereof, with bone in	80 % ad val.
	0203.1900	- -	Other	80 % ad val.
		-	Frozen :	
	0203.2100	- -	Carcasses and half-carcasses	80 % ad val.
	0203.2200	- -	Hams, shoulders and cuts thereof, with bone in	80 % ad val.
	0203.2900	- -	Other	80 % ad val.
02.04			**Meat of sheep or goat, fresh, chilled or frozen.**	
	0204.1000	-	Carcasses and half-carcasses of lamb, fresh or chilled	80 % ad val.

1	2		3	4
		-	Other meat of sheep, fresh or chilled :	
	0204.2100	- -	Carcasses and half-carcasses	80 % ad val.
	0204.2200	- -	Other cuts with bone in	80 % ad val.
	0204.2300	- -	Boneless	80 % ad val.
	0204.3000	-	Carcasses and half-carcasses of lamb, frozen	80 % ad val.
		-	Other meat of sheep, frozen :	
	0204.4100	- -	Carcasses and half-carcasses	80 % ad val.
	0204.4200	- -	Other cuts with bone in	80 % ad val.
	0204.4300	- -	Boneless	80 % ad val.
	0204.5000	-	Meat of goats	80 % ad val.
02.05	0205.0000		Meat of horses, asses, mules or hinnies fresh, chilled or frozen.	80 % ad val.
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	80 % ad val.
		-	Of bovine animals, frozen :	

1	2		3	4
	0206.2100	- -	Tongues	80 % ad val.
	0206.2200	- -	Livers	80 % ad val.
	0206.2900	- -	Other	80 % ad val.
	0206.3000	-	Of swine, fresh or chilled	80 % ad val.
		-	Of swine, frozen :	
	0206.4100	- -	Livers	80 % ad val.
	0206.4900	- -	Other	80 % ad val.
	0206.8000	-	Other, fresh or chilled	80 % ad val.
	0206.9000	-	Other, frozen	80 % ad val.
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	80 % ad val.
		-	Poultry not cut in pieces, frozen :	
	0207.2100	- -	Fowls of the species Gallus domesticus	80 % ad val.
	0207.2200	- -	Turkeys	80 % ad val.

1	2		3	4
	0207.2300	- -	Ducks, geese and guinea fowls	80 % ad val.
		-	Poultry cuts and offal (including livers), fresh or chilled :	
	0207.3100	- -	Fatty livers of geese or ducks	80 % ad val.
	0207.3900	- -	Other	80 % ad val.
		-	Poultry cuts and offal other than livers, frozen :	
	0207.4100	- -	Of fowls of the species Gallus domesticus	80 % ad val.
	0207.4200	- -	Of turkeys	80 % ad val.
	0207.4300	- -	Of ducks, geese or guinea fowls	80 % ad val.
	0207.5000	-	Poultry livers, frozen	80 % ad val.
02.08			**Other meat and edible meat offal, fresh, chilled or frozen.**	
	0208.1000	-	Of rabbits or hares	80 % ad val.
	0208.2000	-	Frogs' legs	80 % ad val.
	0208.9000	-	Other	80 % ad val.
02.09	0209.0000		**Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.**	80 % ad val.

1	2		3	4
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	80 % ad val.
	0210.1200	- -	Bellies (streaky) and cuts thereof	80 % ad val.
	0210.1900	- -	Other	80 % ad val.
	0210.2000	-	Meat of bovine animals	80 % ad val.
	0210.9000	-	Other, including edible flours and meals of meat or meat offal :	80 % ad val.

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

Note.

1. This Chapter does not cover:

   (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);

   (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 23.01); or

   (c) Caviar or caviar substitutes prepared from fish eggs (heading No. 16.04).

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
03.01		Live fish.	
	0301.1000	- Ornamental fish	Free
		- Other live fish :	
	0301.9100	- - Trout (Salmo trutta Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)	80 % ad val.
	0301.9200	- - Eels (Anguilla spp.)	80 % ad val.
	0301.9300	- - Carp	80 % ad val.
	0301.9900	- - Other	80 % ad val.
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 (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)	80 % ad val.
	0302.1200	- - Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	80 % ad val.
	0302.1900	- - Other	80 % ad val.
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes :	

1	2		3	4
	0302.2100	- -	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	80 % ad val.
	0302.2200	- -	Plaice (Pleuronectes platessa)	80 % ad val.
	0302.2300	- -	Sole (Solea spp.)	80 % ad val.
	0302.2900	- -	Other	80 % ad val.
		-	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :	
	0302.3100	- -	Albacore or longfinned tunas (Thunnus alalunga)	80 % ad val.
	0302.3200	- -	Yellowfin tunas (Thunnus albacares)	80 % ad val.
	0302.3300	- -	Skipjack or stripe-bellied bonito	80 % ad val.
	0302.5000	-	Cod (Gadus morhua, Gadus ogac, Gadus Macrocephalus), excluding livers and roes	80 % ad val.
		-	Other fish, excluding livers and roes :	
	0302.6100	- -	Sardines (Sardina pilchardus, Sardinops spp.), Sardinella (Sardinella spp.), brisling or sparts (Sprattus Sprattus)	80 % ad val.
	0302.3900	- -	Other	80 % ad val.
	0302.4000	-	Herrings (Clupea, harengus, Clupea pallasii), excluding livers and roes	80 % ad val.

1	2		3	4
	0302.6200	- -	**Haddock** (Melanogrammus aeglefinus)	80 % ad val.
	0302.6300	- -	**Coalfish** (Pollachius virens)	80 % ad val.
	0302.6400	- -	**Mackerel** (Scomber scombrus, Scomber australasicus, Scomber japonicus)	80 % ad val.
	0302.6500	- -	Dogfish and other sharks	80 % ad val.
	0302.6600	- -	Eels (Anguilla spp.)	80 % ad val.
	0302.6900	- -	Other	80 % ad val.
	0302.7000	-	Livers and roes	80 % ad val.
03.03			Fish, frozen, excluding fish fillets and other fish meat of heading No.03.04.	
	0303.1000	-	Pacific salmon (Oncorhynchus spp.), excluding liver and roes	80 % ad val.
		-	Other salmonidae, excluding livers and roes :	
	0303.2100	- -	Trout (Salmo trutta, Salmo gairdneri, Salmo clarki, Salmo aguabonita, Salmo gilae)	80 % ad val.
	0303.2200	- -	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	80 % ad val.
	0303.2900	- -	Other	80 % ad val.
		-	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae), excluding livers and roes :	

1	2		3	4
	0303.3100	- -	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	80 % ad val.
	0303.3200	- -	Plaice (Pleuronectes platessa)	80 % ad val.
	0303.3300	- -	Sole (Solea spp.)	80 % ad val.
	0303.3900	- -	Other	80 % ad val.
		-	Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes :	
	0303.4100	- -	Albacore or longfinned tunas (Thunnus alalunga)	80 % ad val.
	0303.4200	- -	Yellowfin tunas (Thunnus albacares)	80 % ad val.
	0303.4300	- -	Skipjack or stripebellied bonito	80 % ad val.
	0303.4900	- -	Other	80 % ad val.
	0303.5000	-	Herrings (Clupea harengus, Clupea-pallasii), excluding livers and roes	80 % ad val.
	0303.6000	-	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding livers and roes	80 % ad val.
		-	Other fish, excluding livers and roes :	
	0303.7100	- -	Sardines (Sardina pilchardus, Sardinops spp.) sardinella (Sardinella spp.) brisling or sprats (Sprattus sprattus)	80 % ad val.

1	2		3	4
	0303.7200	- -	Haddock (Melanogrammus aeglefinus)	80 % ad val.
	0303.7300	- -	Coalfish (Pollachius virens)	80 % ad val.
	0303.7400	- -	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	80 % ad val.
	0303.7500	- -	Dogfish and other sharks	80 % ad val.
	0303.7600	- -	Eels (Anguilla spp.)	80 % ad val.
	0303.7700	- -	Sea bass (Dicentrarchus labrax, Dicentrarchus punctatus)	80 % ad val.
	0303.7800	- -	Hake (Merluccius spp., Urophycis spp.)	80 % ad val.
	0303.7900	- -	Other	80 % ad val.
	0303.8000	-	Livers and roes	80 % ad val.
03.04			Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	0304.1000	-	Fresh or chilled	80 % ad val.
	0304.2000	-	Frozen fillets	80 % ad val.
	0304.9000	-	Other	80 % ad val.
03.05			Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.	

1	2		3	4
	0305.1000	-	Fish meal fit for human consumption	80 % ad val.
	0305.2000	-	Livers and roes, dried, smoked, salted or in brine	80 % ad val.
	0305.3000	-	Fish fillets, dried, salted or in brine, but not smoked	80 % ad val.
		-	Smoked fish, including fillets :	
	0305.4100	- -	Pacific salmon (Oncorhynchus spp.), Atlantic salmon (Salmo Salar) and Danube salmon (Hucho hucho)	80 % ad val.
	0305.4200	- -	Herrings (Clupea harengus, Clupea pallasii)	80 % ad val.
	0305.4900	- -	Other	80 % ad val.
		-	Dried fish, whether or not salted but not smoked :	
	0305.5100	- -	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	80 % ad val.
	0305.5900	- -	Other	80 % ad val.
		-	Fish, salted but not dried or smoked and fish in brine :	
	0305.6100	- -	Herrings (Clupea harengus, Clupea pallassi)	80 % ad val.
	0305.6200	- -	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	80 % ad val.

1	2		3	4
	0305.6300	- -	Anchovies (Engraulis spp.)	80 % ad val.
	0305.6900	- -	Other	80 % ad val.
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, salted or in brine.**	
		-	Frozen :	
	0306.1100	- -	Rock lobster and other see crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	80% ad val.
	0306.1200	- -	Lobsters (Homarus spp.)	80 % ad val.
	0306.1300	- -	Shrimps and prawns	80 % ad val.
	0306.1400	- -	Crabs	80 % ad val.
	0306.1900	- -	Other	80 % ad val.
		-	Not frozen :	
	0306.2100	- -	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	80 % ad val.
	0306.2200	- -	Lobsters (Homarus spp.)	80 % ad val.
	0306.2300	- -	Shrimps and prawns	80 % ad val.
	0306.2400	- -	Crabs	80 % ad val.
	0306.2900	- -	Other	80 % ad val.

1	2	3	4
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.**	
	0307.1000	- Oysters	80 % ad val.
		- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten :	
	0307.2100	- - Live, fresh or chilled	80 % ad val.
	0307.2900	- - Other	80 % ad val.
		- Mussels (Mytilus spp., Perna spp.) :	
	0307.3100	- - Live, fresh or chilled	80 % ad val.
	0307.3900	- - Other	80 % ad val.
		- Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp. Loligo spp., Nototodarus spp., Sepioteuthis spp.) :	
	0307.4100	- - Live, fresh or chilled	80 % ad val.
	0307.4900	- - Other	80 % ad val.
		- Octopus (Octopus spp.) :	
	0307.5100	- - Live, fresh or chilled	80 % ad val.
	0307.5900	- - Other	80 % ad val.

1	2		3	4
	0307.6000	-	Snails, other than sea snails	80 % ad val.
		-	Other :	
	0307.9100	- -	Live, fresh or chilled	80 % ad val.
	0307.9900	- -	Other	80 % ad val.

CHAPTER 4

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

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:

(a) a milkfat content, by weight of the dry matter, of 5% or more;

(b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

(c) they are moulded or capable of being moulded.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
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 %	60 % ad val.

1	2	3	4
	0401.2000	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	60 % ad val.
	0401.3000	- Of a fat content, by weight, exceeding 6 %	60 % ad val.
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	Rs. 10/- per kg.
	0402.1020	- - - Cream	60 % ad val.
		- 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	Rs. 10/- per kg.
		- - - Cream	60 % ad val.
		- - Other :	
	0402.2910	- - - Milk	Rs. 10/- per kg.
		- - - Cream	60 % ad val.
		- Other :	

1	2	3	4
		- - Not containing added sugar or other sweetening matter :	
	0402.9110	- - - Milk	Rs. 10/- per kg.
		- - - Cream	60 % ad val.
		- - Other :	
	0402.9910	- - - Milk	Rs. 10/- per kg.
		- - - Cream	60 % ad val.
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 or cocoa.	
	0403.1000	Yogurt	100 % ad val.
	0403.9000	Other	100 % ad val.
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, whether or not concentrated or containing added sugar or other sweetening matter	60 % ad val.
	0404.9000	- Other	60 % ad val.

1	2	3	4
04.05		**Butter and other fats and oils derived from milk.**	
	0405.0010	- - - Butter	100 % ad val.
	0405.0090	- - - Other fats and oils derived from milk	100 % ad val.
04.06		**Cheese and curd.**	
	0406.1000	- Fresh cheese (including whey cheese), not fermented, and curd	100 % ad val.
	0406.2000	- Grated or powdered cheese, of all kinds	100 % ad val.
	0406.3000	- Processed cheese, not grated or powdered	100 % ad val.
	0406.4000	- Blue-veined cheese	100 % ad val.
	0406.9000	- Other cheese	100 % ad val.
04.07		**Birds' eggs, in shell, fresh, preserved or cooked.**	
	0407.0010	- - - Birds' eggs in shell, fresh	100 % ad val.
	0407.0090	- - - Other	100 % ad val.
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.**	

1	2	3	4
		- Egg yolks :	
	0408.1100	- - Dried	100 % ad val.
	0408.1900	- - Other	100 % ad val.
		- Other :	
	0408.9100	- - Dried	100 % ad val.
	0408.9900	- - Other	100 % ad val.
04.09	0409.0000	**Natural honey.**	100 % ad val.
04.10	0410.0000	**Edible products of animal origin, not elsewhere specified or included.**	100 % ad val.

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. Ths Chapter does not cover:

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading No. 05.05 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);

(c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
05.01	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	40 % ad val.
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	40 % ad val.
		- Other :	
	0502.9010	--- Bristles of other animals	40 % ad val.
	0502.9090	-- Other	40 % ad val.
05.03	0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	40 % ad val.
05.04	0504.0000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof.	40 % ad val.
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	40 % ad val.
	0505.9000	- Other	40 % ad val.
05.06		**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waster of these products.**	
	0506.1000	- Ossein and bones treated with acid	40 % ad val.
	0506.9000	- Other	40 % ad val.
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	40 % ad val.
	0507.9000	- Other	40 % ad val.
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, unworked or simply prepared but not cut to shape, powder and waste thereof.**	40 % ad val.
05.09	0509.0000	**Natural sponges of animals origin.**	80 % ad val.
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.**	40 % ad val.

1	2	3	4
05.11		**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**	
	0511.1000	- Bovine semen	Free
		- Other :	
		- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :	
	0511.9110	- - - Fish waste	40 % ad val.
	0511.9190	- - - Other	Free
		- - Other :	
	0511.9910	- - - Sinews and tendons	80 % ad val.
	0511.9920	- - - Parings and similar waste of raw hides and skins	80 % ad val.
	0511.9930	- - - Silk-worm eggs	Free
	0511.9940	- Cochineal and similar insects	40 % ad val.
	0511.9950	- - - Animal blood	40 % ad val.
	0511.9990	- - - Other	Free

SECTION II

VEGETABLE PRODUCTS

Notes.

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

CHAPTER 6

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

Notes.

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, oinons, shallots, garlic or other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	Free
		- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :	
	0601.2010	- - - Chicory plants and roots	40 % ad val.
	0601.2090	- - - Other	Free
06.02		**Other live plants (including their roots), cuttings and slips; mushroom spawn.**	
	0602.1000	- Unrooted cuttings and slips	Free
		- Edible fruit or nut trees, shrubs and bushes, grafted or not :	

1	2		3	4
	0602.2010	- - -	Of coconut	Free
	0602.2090	- - -	Other	Free
	0602.3000	-	Rhododendrons and azaleas, grafted or not	Free
	0602.4000	-	Roses, grafted or not	Free
		-	Other :	
	0602.9100	- -	Mushroom spawn	Free
	0602.9900	-	Other	Free
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	100 % ad val.
	0603.9000	-	Other	100 % ad val.
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	100 % ad val.
			Other :	
	0604.[illegible]		Fresh	100 % ad val.
	0604.[illegible]		Other	100 % ad val.

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading No. 12.14.

2. In headings Nos. 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (Zea mays var. saccharata), fruits of the genus Capsicum or of the genus Pimenta, fennel, parsley, chervil, tarragon, cress and sweet marjoram (Majorana hortensis or Origanum majorana).

3. Heading No. 07.12 covers all dried vegetables of the kind falling in headings Nos. 07.01 to 07.11, other than:

(a) dried leguminous vegetables, shelled (heading No. 07.13);

(b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;

(c) flour, meal and flakes of potatoes (heading No. 11.05);

(d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

4. However, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta are excluded from this Chapter (heading No. 09.04).

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
07.01		**Potatoes, fresh or chilled.**	
	0701.1000	- Seed	Free
	0701.9000	- Other	100 % ad val.
07.02	0702.0000	**Tomatoes, fresh or chilled.**	100 % ad val.
07.03		**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**	

1	2		3	4
	0703.1000	-	Onions and shallots	100 % ad val.
	0703.2000	-	Garlic	100 % ad val.
	0703.9000	-	Leeks and other alliaceous vegetables	100 % ad val.
07.04			**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**	
	0704.1000	-	Cauliflowers and headed broccoli	100 % ad val.
	0704.2000	-	Brussels sprouts	100 % ad val.
	0704.9000	-	Other	100 % ad val.
07.05			**Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.**	
		-	Lettuce :	
	0705.1100	- -	Cabbage lettuce (head lettuce)	100 % ad val.
	0705.1900	- -	Other	100 % ad val.
		-	Chicory :	
	0705.2100	- -	Witloof chicory (Cichorium intybus var. foliosum)	100 % ad val.
	0705.2900	- -	Other	100 % ad val.

1	2	3	4
07.06		**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**	
	0706.1000	- Carrots and turnips	100 % ad val.
	0706.9000	- Other	100 % ad val.
07.07	0707.0000	**Cucumbers and gherkins, fresh or chilled.**	100 % ad val.
07.08		**Leguminous vegetables, shelled or unshelled, fresh or chilled.**	
	0708.1000	- Peas (Pisum sativum)	100 % ad val.
	0708.2000	- Beans (Vigna spp., Phaseolus spp.)	100 % ad val.
	0708.9000	- Other leguminous vegetables	100 % ad val.
07.09		**Other vegetables, fresh or chilled.**	
	0709.1000	- Globe artichokes	100 % ad val.
	0709.2000	- Asparagus	100 % ad val.
	0709.3000	- Aubergines (egg-plants)	100 % ad val.
	0709.4000	- Celery other than celeriac	100 % ad val.
		- Mushrooms and truffles :	
	0709.5100	- - Mushrooms	100 % ad val.

1	2		3	4
	0709.5200	- -	Truffles	100% ad val.
	0709.6000	-	Fruits of the genus Capsicum or of the genus Pimenta	100% ad val.
	0709.7000	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	100% ad val.
	0709.9000	-	Other	100% ad val.
07.10			**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**	
	0710.1000	-	Potatoes	100% ad val.
		-	Leguminous vegetables, shelled or unshelled :	
	0710.2100	- -	Peas (Pisum sativum)	100% ad val.
	0710.2200	- -	Beans (Vigna spp., Phaseoulus spp.)	100% ad val.
	0710.2900	- -	Other	100% ad val.
	0710.3000	-	Spinach, New Zealand spinach and orache spinach (garden spinach)	100% ad val.
	0710.4000	-	Sweet corn	100% ad val.
	0710.8000	-	Other vegetables	100% ad val.
	0710.9000	-	Mixtures of vegetables	100% ad val.

1	2		3	4
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	100% ad val.
	0711.2000	-	Olives	100% ad val.
	0711.3000	-	Capers	100% ad val.
	0711.4000	-	Cucumbers and gherkins	100% ad val.
	0711.9000	-	Other vegetables; mixtures of vegetables	100% ad val.
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	100% ad val.
	0712.2000	-	Onions	100% ad val.
	0712.3000	-	Mushrooms and truffles	100% ad val.
	0712.9000	-	Other vegetables; mixtures of vegetables	100% ad val.
07.13			**Dried leguminous vegetables, shelled, whether or not skinned or split.**	
	0713.1000	-	Peas (Pisum sativum)	Free

1	2		3	4
	0713.2000	-	Chickpeas (garbanzos)	Free
		-	Beans (Vigna spp., Phaseolus spp.) :	
	0713.3100	- -	Beans of the species Vigna mungo (L) Hepper or Vigna radiata (L) Wilczek	Free
	0713.3200	- -	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	Free
	0713.3300	- -	Kidney beans, including white pea beans (Phaseolus vulgaris)	Free
	0713.3900	- -	Other	Free
	0713.4000	-	Lentils	Free
	0713.5000	-	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	Free
	0713.9000	-	Other	Free
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)	100% ad val.
	0714.2000	-	Sweet potatoes	100% ad val.
	0714.9000	-	Other	100% ad val.

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELON

Notes.

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

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
08.01		**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.**	
	0801.1000	- Coconuts	**Rs.5/- per kg.**
	0801.2000	- Brazil nuts	**100 % ad val.**
	0801.3000	- Cashew nuts	**100 % ad val.**
08.02		**Other nuts, fresh or dried, whether or not shelled or peeled.**	
		- Almonds :	
	0802.1100	- - In shell	**100 % ad val.**
	0802.1200	- - Shelled	**100 % ad val.**
		- Hazelnuts or filberts (Corylus spp.) :	
	0802.2100	- - In shell	**100 % ad val.**
	0802.2200	- - Shelled	**100 % ad val.**

1	2	3	4
		- Walnuts :	
	0802.3100	- - In shell	100 % ad val.
	0802.3200	- - Shelled	100 % ad val.
	0802.4000	- Chestnuts (Castanea spp.)	100 % ad val.
	0802.5000	- Pistachios	100 % ad val.
		- Other:	
	0802.9010	- - - Areca (Betel) Nuts	Rs. 12/- per kg.
	0802.9090	- - - Other	100 % ad val.
08.03	0803.0000	**Bananas, including plantains, fresh or dried.**	100 % ad val.
08.04		**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**	
	0804.1000	- Dates	Free
	0804.2000	- Figs	100 % ad val.
	0804.3000	- Pineapples	100 % ad val.
	0804.4000	- Avocados	100 % ad val.
		- Guavas, mangoes and mangosteens :	
	0804.5010	- - - Guavas	100 % ad val.

1	2	3	4
	0804.5020	- - - Mangoes and Mangosteens	100 % ad val.
08.05		Citrus fruit, fresh or dried.	
	0805.1000	- Oranges	100 % ad val.
	0805.2000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	100 % ad val.
	0805.3000	- Lemons (Citrus limon, Citrus Limonum) and limes (Citrus aurantifolia)	100 % ad val.
	0805.4000	- Grapefruit	100 % ad val.
	0805.9000	- Other	100 % ad val.
08.06		Grapes, fresh or dried.	
	0806.1000	- Fresh	100 % ad val.
		- Dried :	
	0806.2010	- - - Currants	100 % ad val.
	0806.2090	- - - Other	100 % ad val.
08.07		Melons (including watermelons) and papaws (papayas), fresh.	
	0807.1000	- Melons (including watermelons)	100 % ad val.

1	2	3	4
	0807.2000	- Papaws (papayas)	100 % ad val.
08.08		**Apples, pears and quinces, fresh.**	
	0808.1000	- Apples	100 % ad val.
		- Pears and quinces :	
	0808.2010	- - - Pears	100 % ad val.
	0808.2020	- - - Quinces	100 % ad val.
08.09		**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**	
	0809.1000	- Apricots	100 % ad val.
	0809.2000	- Cherries	100 % ad val.
	0809.3000	- Peaches, including nectarines	100 % ad val.
	0809.4000	- Plums and sloes	100 % ad val.
08.10		Other fruit, fresh.	
	0810.1000	- Strawberries	100 % ad val.
	0810.2000	- Raspberries, blackberries, mulberries and loganberries	100 % ad val
	0810.3000	- Black, white or red currants and gooseberries	100 % ad val.

1	2		3	4
	0810.4000	-	Cranberries, bilberries and other fruits of the genus Vaccinium	100 % ad val.
	0810.9000		Other	100 % ad val.
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	100 % ad val.
	0811.2000	-	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries.	100 % ad val.
	0811.9000	-	Other	100 % ad val.
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	100 % ad val.
	0812.2000	-	Strawberries	100 % ad val.
	0812.9000	-	Other	100 % ad val.
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	100 % ad val.

1	2		3	4
	0813.2000	-	Prunes	100 % ad val.
	0813.3000	-	Apples	100 % ad val.
		-	Other fruit :	
	0813.4010	- - -	Tamarind	Rs.4/- per kg
	0813.4090	- - -	Other	100 % ad val.
	0813.5000	-	Mixtures of nuts or dried fruits of this Chapter	100 % ad val.
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.**	100 % ad val.

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

Notes.

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of the two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 [or to the mixtures referred to in paragraph (a) or (b) above] shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper (piper cubeba) or other products of heading No. 12.11.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	100 % ad val.
	0901.1200	- - Decaffeinated	100 % ad val.
		- Coffee, roasted :	
	0901.2100	- - Not decaffeinated	100 % ad val.
	0901.2200	- - Decaffeinated	100 % ad val.
	0901.3000	- Coffee husks and skins	100 % ad val.
	0901.4000	- Coffee substitutes containing coffee	100 % ad val.
09.02		**Tea.**	
	0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	100 % ad val.
	0902.2000	- Other green tea (not fermented)	40 % ad val.

1	2		3	4
	0902.3000	-	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	100 % ad val.
	0902.4000	-	Other black tea (fermented) and other partly fermented tea	40 % ad val.
09.03	0903.0000		Mate.	100 % ad val.
09.04			Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
		-	Pepper :	
	0904.1100	- -	Neither crushed nor ground	Rs.16/- per kg
	0904.1200	- -	Crushed or ground	Rs.16/- per kg
	0904.2000	-	Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground	Rs.16/- per kg
09.05	0905.0000		Vanilla.	100 % ad val.
09.06			Cinnamon and cinnamon-tree flowers.	
	0906.1000	-	Neither crushed nor ground	Rs.13/- per kg
	0906.2000	-	Crushed or ground	Rs.13/- per kg
09.07	0907.0000		Cloves (whole fruit, cloves and stems).	Rs.36/- per kg
09.08			Nutmeg, mace and cardamoms	

1	2		3	4
	0908.1000	-	Nutmeg	Rs.12/- per kg
	0908.2000	-	Mace	Rs.25/- per kg
		-	Cardamoms :	
	0908.3010	- -	Large cardamoms	Rs.18/- per kg
	0908.3020	- -	Other	Rs.60/- per kg
09.09			**Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper.**	
	0909.1000	-	Seeds of anise or badian	80 % ad val.
	0909.2000	-	Seeds of coriander	80 % ad val.
	0910.2000	-	Saffron	80 % ad val.
	0910.3000	-	Turmeric (curcuma)	80 % ad val.
	0910.4000	-	Thyme; bay leaves	80 % ad val.
	0910.5000	-	Curry	80 % ad val.
		-	Other spices :	
	0910.9100	- -	Mixtures referred to in Note 1 (b) to this Chapter	80 % ad val.
	0910.9900	- -	Other	80 % ad val.

1	2		3	4
	0909.3000	-	Seeds of cumin	80 % ad val.
	0909.4000	-	Seeds of caraway	80 % ad val.
	0909.5000	-	Seeds of fennel or juniper	80 % ad val.
09.10			**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**	
		-	Ginger :	
	0910.1010	- - -	Ginger, fresh	Rs.5/- per kg
	0910.1020	- - -	Ginger, dried	Rs.10/- per kg

CHAPTER 10

CEREALS

Notes.

1. (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

   (b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.

2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Sub-heading Note.

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

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
10.01		Wheat and meslin.	
	1001.1000	- Durum wheat	Free
	1001.9000	- Other	Free
10.02	1002.0000	Rye.	Free
10.03	1003.0000	Barley.	Free
10.04	1004.0000	Oats.	Free
10.05		Maize (corn).	
	1005.1000	- Seed	40 % ad val.
	1005.9000	- Other	40 % ad val.
10.06		Rice.	
	1006.1000	- Rice in the husk (paddy or rough)	40 % ad val.
	1006.2000	- Husked (brown) rice	40 % ad val.
	1006.3000	- Semi-milled or wholly milled rice, whether or not polished or glazed	40 % ad val.
	1006.4000	- Broken rice	40 % ad val.

1	2	3	4
10.07	1007.0000	**Grain sorghum.**	40 % ad val.
10.08		**Buckwheat, millet and canary seed; other cereals.**	
	1008.1000	- Buckwheat	40 % ad val.
	1008.2000	- Millet	40 % ad val.
	1008.3000	- Canary seed	40 % ad val.
	1008.9000	- Other cereals	40 % ad val.

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

Notes.

1. This Chapter does not cover:

   (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

   (b) Prepared flours, meals or starches of heading No. 19.01;

   (c) Corn flakes or other products of heading No. 19.04;

   (d) Vegetables prepared or preserved, of heading No. 20.01, 20.04 or 20.05;

   (e) Pharmaceutical products (Chapter 30); or

   (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

   (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3)
   Otherwise, they fall in heading No. 23.02.

(B) Products falling in this Chapter under the above provisions shall be classified in heading No. 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading No. 11.03 or 11.04.

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of 315 micrometres (microns)	500 micrometres (microns)
Sheat and rye	45%	2.5%	80%	—
Barley	45%	3.0%	80%	—
Oats	45%	5.0%	80%	—
Maize (cron) and grain sorghum	45%	2.0%		90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4.0%	80%	—

3. For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperature of 2mm;

(b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperature of 1.25 mm.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
11.01	1101.0000	**Wheat or meslin flour.**	40 % ad val.
11.02		**Cereal flours other than of wheat or meslin.**	
	1102.1000	- Rye flour	40 % ad val.

1	2		3	4
	1102.2000	-	Maize (corn) flour	40 % ad val.
	1102.3000	-	Rice flour	40 % ad val.
	1102.9000	-	Other	40 % ad val.
11.03			**Cereal groats, meal and pellets.**	
		-	Groats and meal :	
	1103.1100	- -	Of Wheat	80 % ad val.
	1103.1200	- -	Of oats	80 % ad val.
	1103.1300	- -	Of maize (corn)	80 % ad val.
	1103.1400	- -	Of rice	80 % ad val.
	1103.1900	- -	Of other cereals	80 % ad val.
		-	Pellets :	
	1103.2100	- -	Of wheat	80 % ad val.
	1103.2900	-	Of other cereals	80 % ad val.
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 grains :	
	1104.1100	- -	Of barley	80 % ad val.

1	2		3	4
	1104.1200	- -	Of oats	80 % ad val.
	1104.1900	- -	Of other cereals	80 % ad val.
		-	Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
	1104.2100	- -	Of barley	80 % ad val.
	1104.2200	- -	Of oats	80 % ad val.
	1104.2300	- -	Of maize (corn)	80 % ad val.
	1104.2900	- -	Of other cereals	80 % ad val.
	1104.3000	-	Germ of cereals, whole, rolled, flaked or ground	80 % ad val.
11.05			**Flour, meal and flakes of potatoes.**	
	1105.1000	-	Flour and meal	40 % ad val.
	1105.2000	-	Flakes	40 % ad val.
11.06			**Flour and meal of the dried leguminous vegetables of heading No.07.13, of sago or of roots or tubers of heading 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	40 % ad val.

1	2		3	4
		-	Flour and meal of sago, roots or tubers of heading No.07.14 :	
	1106.2010	- - -	Flour and meal of arrow-root, manioc or salep	40 % ad val.
	1106.2020	- - -	Flour of sago	Rs. 4/- per kg.
	1106.2090	- - -	Other	40 % ad val.
	1106.3000	-	Flour, meal and powder of the products of Chapter 8	40 % ad val.
11.07			**Malt, whether or not roasted.**	
	1107.1000	-	Not roasted	40 % ad val.
	1107.2000	-	Roasted	40 % ad val.
11.08			**Starches; inulin.**	
		-	Starches :	
	1108.1100	- -	Wheat starch	40 % ad val.
	1108.1200	- -	Maize (corn) starch	40 % ad val.
	1108.1300	- -	Potato starch	40 % ad val.
	1108.1400	- -	Manioc (cassava) starch	40 % ad val.
		- -	Other starches :	
	1108.1910	- - -	Sago starch	Rs.4/- per kg

1	2	3	4
	1108.1990	- - - Other	40 % ad val.
	1108.2000	- Inulin	40 % ad val.
11.09	1109.0000	**Wheat gluten, whether or not dried.**	**40 % ad val.**

CHAPTER 12

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

Notes.

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor korite oil seeds, sesamum seeds, mustards seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings Nos. 23.04 to 23.06.

3. For the purposes of heading No. 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12.09 does not, however, apply to the following even if for sowing:

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings Nos. 12.01 to 12.07 or 12.11.

4. Heading No. 12.11 applies, *inter alia*, to the following plants or parts thereof; basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 does not, however, apply to:

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading No. 21.02;

(b) Cultures of micro-organisms of heading No. 30.02; or

(c) Fertilisers of heading No. 31.01 or 31.05.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
12.01	1201.0000	Soya beans, whether or not broken.	Free
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
	1202.1000	- In shell	40 % ad val.
	1202.2000	- Shelled, whether or not broken	40 % ad val.
12.03	1203.0000	Copra.	Rs. 5/- per Kg.
12.04	1204.0000	Linseed, whether or not broken.	40 % ad val.
12.05	1205.0000	Rape or colza seeds, whether or not broken.	40 % ad val.
12.06	1206.0000	Sunflower seeds, whether or not broken.	Free

1	2		3	4
12.07			**Other oil seeds and oleaginous fruits, whether or not broken.**	
	1207.1000	-	Palm nuts and kernels	Free
	1207.2000	-	Cotton seeds	40 % ad val.
	1207.3000	-	Castor oil seeds	40 % ad val.
	1207.4000	-	Sesamum seeds	40 % ad val.
	1207.5000	-	Mustard seeds	40 % ad val.
	1207.6000	-	Safflower seeds	Free
		-	Other :	
	1207.9100	- -	Poppy seeds	40 % ad val.
	1207.9200	- -	Shea nuts (karite nuts)	40 % ad val.
	1207.9900	- -	Other	40 % ad val.
12.08			**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**	
	1208.1000	-	Of soya beans	40 % ad val.
		-	Other :	
	1208.9010	- - -	Of oleaginous fruits	40 % ad val.
	1208.9090	- - -	Other	40 % ad val.

1	2	3	4
12.09		**Seeds, fruit and spores, of a kind used for sowing.**	
		- Beet seed :	
	1209.1100	- - Sugar beet seed	Free
	1209.1900	- - Other	Free
		- Seed of forage plants, other than beet seed :	
	1209.2100	- - Lucerne (alfalfa) seed	Free
	1209.2200	- - Clover (Trifolium spp.) seed	Free
	1209.2300	- - Fescue seed	Free
	1209.2400	- - Kentucky blue grass (Poa Pratensis L.) seed	Free
	1209.2500	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	Free
	1209.2600	- - Timothy grass seed	Free
	1209.2900	- - Other	Free
	1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	Free
		- Other :	
	1209.9100	- - Vegetable seeds	Free
	1209.9900	- - Other	Free
12.10		**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.**	

1	2		3	4
	1210.1000	-	Hop cones, neither ground nor powdered nor in the form of pellets	80 % ad val.
	1210.2000	-	Hop cones, ground, powdered or in the form of pellets; lupulin.	80 % ad val.
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	40 % ad val.
	1211.2000		Ginseng roots	40 % ad val.
		-	Other :	
	1211.9010	- - -	Cannabis herbs and Coca leaves	40 % ad val.
	1211.9020	- - -	Cinchona bark	Free
	1211.9030	- - -	Agar wood	40 % ad val.
	1211.9040	- - -	Sandal wood	80 % ad val.
	1211.9091	- - - -	Of a kind used primarily in pharmacy, namely, katki, jibanti, ghandhamatric, mitabish, kakuli, khirkakuli, kurduralava, kankrashringi, sailaj, thaikal, kaladana and talishapatra.	Free
	1211.9090	- - - -	Other	40 % ad val.

1	2		3	4
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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.**	
	1212.1000	-	Locust beans, including locust bean seeds	100 % ad val.
	1212.2000	-	Seaweeds and other algae	100 % ad val.
	1212.3000	-	Apricot, peach or plum stones and kernels	100 % ad val.
		-	Other :	
	1212.9100	- -	Sugar beet	Free
	1212.9200	- -	Sugar cane	Free
	1212.9900	- -	Other	100 % ad val.
12.13	1213.0000		**Cereal straw and husks, uprepared, whether or not chopped, ground, pressed or in the form of pellets.**	20 % ad val.
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	20 % ad val.

1	2	3	4
	1214.9000	- Other	20 % ad val.

CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

1. Heading No. 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

(a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 17.04);

(b) Malt extract (heading No. 19.01);

(c) Extracts of coffee, tea or mate (heading No. 21.01);

(d) Vegetable saps or extracts constituting alcoholic beverages, or compund alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);

(e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 29.38;

(f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);

(g) Tanning or dyeing extracts (heading No. 32.01 or 32.03);

(h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or

(ij) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
13.01		**Lac; natural gums, resins, gum resins and balsams.**	
	1301.1000	- Lac	80 % ad val.

1	2	3	4
	1301.2000	- Gum Arabic	80 % ad val.
		- - Other :	
	1301.9010	- - - Cannabis resin	80 % ad val.
	1301.9020	- - - Balsams	80 % ad val.
	1301.9090	- - - Other	80 % ad val.
13.02		**Vegetable saps and extracts; pectic susbstances, 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	Rs.150/- per Kg
	1302.1200	- - Of liquorice	80 % ad val.
	1302.1300	- - Of hops	80 % ad val.
	1302.1400	- - Of pyrethrum or of the roots of plants containing rotenone	80 % ad val.
		- - Other	
	1302.1910	- - - Of a kind used in pharmacy	Free
	1302.1990	- - - Other	80 % ad val.

1	2		3	4
	1302.2000	-	Pectic substances, pectinates and pectates.	80 % ad val.
		-	Mucilages and thickeners, whether or not modified, derived from vegetable products :	
	1302.3100	- -	Agar-agar	80 % ad val.
	1302.3200	- -	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	80 % ad val.
	1302.3900	- -	Other	80 % ad val.

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 14.01 applies, *inter alia,* to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 44.04).

3. Heading No. 14.02 does not apply to wood wool (heading No. 44.05).

4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
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	40 % ad val.
	1401.2000	-	Rattans	40 % ad val
	1401.9000	-	Other	40 % ad val.
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 material.**	
	1402.1000	-	Kapok	40 % ad val.
		-	Other :	
	1402.9100	- -	Vegetable hair	40 % ad val.
	1402.9900	- -	Other	40 % ad val.
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 (Sorghum vulgare var. technicum)	Rs.2/- per Kg

1	2	3	4
		- Other :	
	1403.9010	- - - Broom sticks	Rs.2/- per Kg
	1403.9090	- - - Other	40 % ad val.
14.04		**Vegetable products not elsewhere specified or included.**	
		- Raw vegetable materials of a kind used primarily in dyeing or tanning :	
	1404.1010	- - - Hena	100 % ad val.
	1404.1090	- - - Other	20 % ad val.
	1404.2000	- Cotton linters	40 % ad val.
		- Other :	
	1404.9010	- - - Tendu leaves (biri leaves)	Rs.10/- per Kg
	1404.9020	- - - Betel leave	Rs.88/- per Kg
	1404.9090	- - - Other	40 % ad val.

SECTION III

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

CHAPTER 15

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

Notes.

1. This Chapter does not cover:

   (a) Pig fat or poultry fat of heading No. 02.09;

   (b) Cocoa butter, fat or oil (heading No. 18.04);

   (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (Generally Chapter 21);

   (d) Greaves (heading No. 23.01) or residues of headings Nos. 23.04 to 23.06;

   (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

   (f) Factice derived from oils (heading No. 40.02).

2. Heading No. 15.09 does not apply to oils obtained from oilves by solvent extraction (heading No. 15.10).

3. Heading No. 15.18 does not cover fats or oils or ther fractions merely denatured, which are to be classified in the heading appropriate to the corresponding undernatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch glycerol pitch and wool grease residues fall in heading No. 15.22.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
15.01		**Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.**	

1	2	3	4
	1501.0010	- - - Lard; other pig fat	100 % ad val.
	1501.0090	- - - Other	100 % ad val.
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"	40 % ad val.
	1502.0020	- - - Inedible tallow	40 % ad val.
	1502.0090	- - - Other	40 % ad val.
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	40 % ad val.
	1503.0090	- - - Other	40 % ad val.
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	40 % ad val.
	1504.2000	- Fats and oils and their fractions, of fish, other than liver oils	40 % ad val.
	1504.3000	- Fats and oils and their fractions, of marine mammals	40 % ad val.
15.05		**Wool grease and fatty substances derived therefrom (including lanolin).**	
	1505.1000	- Wool grease, crude	40 % ad val.

1	2		3	4
	1505.9000	-	Other	40 % ad val.
15.06			**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**	
	1506.0010	- - -	Neat's-foot oil	40 % ad val.
	1506.0090	- - -	Other	40 % ad val.
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. 3000/- per M. Ton
	1507.9000	-	Other	Rs. 3000/- per M. Ton
15.08			**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**	
	1508.1000	-	Crude Oil	Rs. 3000/- per M. Ton
	1508.9000	-	Other	Rs. 3000/- per M. Ton
15.09			**Olive oil and its fractions, whether or not refined, but not chemically modified.**	
	1509.1000	-	Virgin	60 % ad val.

1	2		3	4
	1509.9000	-	Other	60 % ad val.
15.10	1510.0000		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.	60 % ad val.
15.11			Palm oil and its fractions, whether or not refined, but not chemically modified.	
	1511.1000	-	Crude oil	Rs. 3500/- per M. Ton
	1511.9000	-	Other	Rs. 3500/- per M. Ton
15.12			Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified.	
		-	Sunflower-seed or safflower oil and their fractions :	
	1512.1100	- -	Crude oil	Rs. 3000/- per M. Ton
	1512.1900	- -	Other	Rs. 3000/- per M. Ton
		-	Cotton-seed oil and its fractions :	
	1512.2100	- -	Crude oil, whether or not gossypol has been removed	Rs. 3000/- per M. Ton

1	2	3	4
	1512.2900	- - Other	Rs. 3000/- per M. Ton
15.13		**Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified.**	
		- Coconut (copra) oil and its fractions :	
	1513.1100	- - Crude oil	60 % ad val.
	1513.1900	- - Other	60 % ad val.
		- Palm kernel or babassu oil and their fractions :	
	1513.2100	- - Crude oil	60 % ad val.
	1513.2900	- - Other	60 % ad val.
15.14		**Rape, colza or mustard oil and their fractions, whether or not refined, but not chemically modified.**	
	1514.1000	- Crude oil	Rs. 3000/- per M. Ton
	1514.9000	- Other	Rs. 3000/- per M. Ton
15.15		**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.**	

1	2		3	4
		-	Linseed oil and its fractions :	
	1515.1100	- -	Crude oil	60 % ad val.
	1515.1900	- -	Other	60 % ad val.
		-	Maize (corn) oil and its fractions :	
	1515.2100	- -	Crude oil	60 % ad val.
	1515.2900	- -	Other	60 % ad val.
	1515.3000	-	Castor oil and its fractions	60 % ad val.
	1515.4000	-	Tung oil and its fractions	60 % ad val.
	1515.5000	-	Sesame oil and its fractions	60 % ad val.
	1515.6000	-	Jojoba oil and its fractions	60 % ad val.
	1515.9000		Other	60 % ad val.
15.16			**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**	
			Animal fats and oils and their fractions :	
	1516.1010	- -	Fish and whale oil	80 % ad val.

1	2	3	4
	1516.1090	- - Other	80 % ad val.
	1516.2000	- Vegetable fats and oils and their fractions	80 % ad val.
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	100 % ad val.
	1517.9000	- Other	100 % ad val.
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.	60 % ad val.
15.19		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
		- Industrial moncarboxylic fatty acids :	
	1519.1100	- - Stearic acid	40 % ad val.
	1519.1200	- - Oleic acid	40 % ad val.

1	2	3	4
	1519.1300	- - Tall oil fatty acids	40 % ad val.
	1519.1900	- - Other	40 % ad val.
	1519.2000	- Acid oils from refining	40 % ad val.
	1519.3000	- Industrial fatty alcohols	40 % ad val.
15.20		**Glycerol (glycerine) whether or not pure; glycerol waters and glycerol lyes.**	
	1520.1000	- Glycerol (glycerine), crude; glycerol waters and glycerol lyes	40% ad val.
	1520.9000	- Other, including synthetic glycerol	40 % ad val.
15.21		**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and sepermaceti, whether or not refined or coloured.**	
	1521.1000	- Vegetable waxes	40% ad val.
	1521.9000	- Other	40 % ad val.
15.22	1522.0000	**Degras; residues resulting from the treatment of fatty substances of animal or vegetable waxes.**	80 % ad val.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.

2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 19.02 or to the preparations of heading No. 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading No. 1602.10, the expression "homogenised preparations" means preapartions of meat, meat offal or blood, finely homegenised, put up for retail sale as in ant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of headign No . 16.02.

2. The fish and crustaceans specified in the subheadings of heading No. 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
16.01	1601.0000	**Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.**	100 % ad val.
16.02		**Other prepared or preserved meat, meat offal or blood.**	
	1602.1000	- Homogenised preparations	100 % ad val.
	1602.2000	- Of liver of any animal	100 % ad val.
		- Of poultry of heading No.01.05 :	
	1602.3100	- - Of turkeys	100 % ad val.
	1602.3900	- - Other	100 % ad val.
		- Of swine :	
	1602.4100	- - Hams and cuts thereof	100 % ad val.
	1602.4200	- - Shoulders and cuts thereof	100 % ad val.
	1602.4900	- - Other, including mixtures	100 % ad val.
	1602.5000	- Of bovine animals	100 % ad val.
	1602.9000	- Other, including preparations of blood of any animal	100 % ad val.

1	2	3	4
16.03	1603.0000	Extract and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	100 % ad val.
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	100 % ad val.
	1604.1200	- - Herrings	100 % ad val.
	1604.1300	- - Sardines, sardinella and brisling or sprats	100 % ad val.
	1604.1400	- - Tunas, skipjack and Atlantic bonito (Sarda spp)	100 % ad val.
	1604.1500	- Mackerel	100 % ad val.
	1604.1600	- - Anchovies	100 % ad val.
	1604.1900	- Other	100 % ad val.
	1604.2000	- Other prepared or preserved fish	100 % ad val.
	1604.3000	- Caviar and caviar substitutes	125 % ad val.
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605.1000	- Crab	100 % ad val.

1	2	3	4
	1605.2000	- Shrimps and prawns	100 % ad val.
	1605.3000	- Lobster	100 % ad val.
	1605.4000	- Other crustaceans	100 % ad val.
	1605.9000	- Other	100 % ad val.

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Ntoe.

1. This Chapter does not cover:

   (a) Sugar confectionery containing cocoa (heading No. 18.06);

   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 29.40; or

   (c) Medicaments or other products of Chapter 30.

Subheading Note.

1. For the purpose of subheadings Nos. 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimetric reading of less than 99.5^{0}.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
'7.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
		Raw sugar not containing addec flavouring or colouring matter	

1	2	3	4
	1701.1100	- - Cane sugar	Rs.5/- per Kg.
	1701.1200	- - Beet sugar	Rs.5/- per Kg.
		Other :	
	1701.9100	- - Containing added flavouring or colouring matter	Rs.5/- per Kg.
		- - Other :	
	1701.9910	- - - Sucrose	100 % ad val.
	1701.9990	- - - Other	Rs.5/- per Kg.
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	60 % ad val.
	1702.2000	- Maple sugar and maple syrup	100 % ad val.
	1702.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	60 % ad val.
	1702.4000	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose	60 % ad val.
	1702.5000	- Chemically pure fructose	40 % ad val.

1	2		3	4
	1702.6000	-	Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose	100 % ad val.
		-	Other, including invert sugar :	
	1702.9010	- - -	Maltose	40 % ad val.
	1702.9020	- - -	Caramel	100 % ad val.
	1702.9090	- - -	Other	100 % ad val.
17.03			**Molasses resulting from the extraction or refining of sugar.**	
	1703.1000	-	Cane molasses	40 % ad val.
	1703.9000	-	Other	40 % ad val.
17.04			**Sugar confectionery (including white chocolate), not containing cocoa.**	
	1704.1000	-	Chewing gum, whether or not sugarcoated	100 % ad val.
	1704.9000	-	Other	100% ad val.

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03, or 30.04.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
18.01	1801.0000	Cocoa beans, whole or broken, raw or roasted.	80 % ad val.
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste.	80 % ad val.
18.03		Cocoa paste, whether or not defatted.	
	1803.1000	- Not defatted	100 % ad val.
	1803.2000	- Wholly or partly defatted	100 % ad val.
18.04	1804.0000	Cocoa butter, fat and oil.	100 % ad val.
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	100 % ad val.
18.06		Chocolate and other food preparations containing cocoa.	
	1806.1000	- Cocoa powder, containing added sugar or other sweetening matter	125 % ad val.
		Other preparations in blocks or slabs 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 covertures	100 % ad val.
	1806.2090	- - - Other	125 % ad val.

1	2		3	4
		-	Other, in block, slabs or bars :	
	1806.3100	- -	Filled	125 % ad val.
	1806.3200	- -	Not filled	125 % ad val.
	1806.9000		Other	125 % ad val.

CHAPTER 19

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

Notes.

1. This Chapter does not cover :

   (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or

   (c) Medicaments or other products of Chapter 30.

2. In this Chapter the expression "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.

3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 to 11.

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
19.01		**Malt extract; food preparations of flour, meal, strach or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 % not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included.**	
	1901.1000	- Preparations for infant use, put up for retail sale	80 % ad val.
	1901.1010	- - - Milk based food preparation for infants and invalids, not containing flour, meal, starch or malt extract.	Free
	1901.1090	- - - Other	80 % ad val.
	1901.2000	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	100 % ad val.
		Other:	
	1901.9010	- - - Malt extract	80 % ad val.
	1901.9020	- - - Milk preparation obtained by replacing one of constituents of milk by another substance.	Rs. 10/- per kg.
	1901-9030	- - - Milk based food preparation for infants and invalids, not containing, flour meal, strach or meal extract	Free

1	2		3	4
	1901.9090	- - -	Other	80 % ad val.
19.02			**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, asagne, gnocchi, ravioli, canneloni; couscous, whether or not prepared.**	
		-	Uncooked pasta, not stuffed or otherwise prepared :	
	1902.1100	- -	Containing eggs	100 % ad val.
	1902.1900	- -	Other	100 % ad val.
	1902.2000	-	Stuffed pasta, whether or not cooked or otherwise prepared	100 % ad val.
	1902.3000	-	Other pasta	100 % ad val.
	1902.4000	-	Couscous	100 % ad val.
19.03			**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	
	1903.0010	- - -	Of sago	Rs.4/- per kg.
	1903.0090	- - -	Other	80 % ad val.
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.**	

1	2		3	4
	1904.1000	-	Prepared foods obtained by the swelling or roasting of cereals or cereal products	100 % ad val.
	1904.9000	-	Other	100 % ad val.
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	125 % ad val.
	1905.2000	-	Gingerbread and the like	125 % ad val.
	1905.3000	-	Sweet biscuits; waffles and wafers	125 % ad val.
	1905.4000	-	Rusks, toasted bread and similar toasted products	125 % ad val.
	1905.9000	-	Other	125 % ad val.

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

Notes.

1. This Chapter does not cover :

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7,8 or 11 ;

(b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or curstaceans, molluscs or other aquatic invertebrates, or any combinations thereof (Chapter 16) ; or

(c) Homogenised composite food preparations of heading No. 21.04

2. Headings Nos. 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

3. Headings Nos. 20.01, 20.04, and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been preapred or preserved by processes other than those referred to in Note 1 (a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.

5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

Subheading Notes.

1. For the purposes of subheading No. 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005.10 takes precedence over all other subheadings of heading No. 20.05.

2. For the purposes of subheading No. 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
20.01		**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**	
	2001.1000	- Cucumbers and gherkins	100 % ad val.

1	2	3	4
	2001.2000 -	Onions	100 % ad val.
	2001.9000 -	Other	100 % ad val.
20.02		**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**	
	2002.1000 -	Tomatoes, whole or in pieces	100 % ad val.
	2002.9000 -	Other	100 % ad val.
20.03		**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**	
	2003.1000 -	Mushrooms	100 % ad val.
	2003.2000 -	Truffles	100 % ad val.
20.04		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen.**	
	2004.1000 -	Potatoes	100 % ad val.
	2004.9000 -	Other vegetables and mixtures of vegetables	100 % ad val.
20.05		**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.**	
	2005.1000 -	Homogenised vegetables	100 % ad val.
	2005.2000 -	Potatoes	100 % ad val.

1	2		3	4
	2005.3000	-	Sauerkraut	100 % ad val.
	2005.4000	-	Peas (Pisum sativum)	100 % ad val.
		-	Beans (Vigna spp., Phaseolus spp.) :	
	2005.5100	- -	Beans, shelled	100 % ad val.
	2005.5900	- -	Other	100 % ad val.
	2005.6000	-	Asparagus	100 % ad val.
	2005.7000	-	Olives	100 % ad val.
	2005.8000	-	Sweet corn (Zea mays var.saccharata)	100 % ad val.
	2005.9000	-	Other vegetables and mixtures of vegetables	100 % ad val.
20.06	2006.0000		**Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised.**	100 % ad val.
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	100 % ad val.
		-	Other :	
	2007.9100	- -	Citrus fruit	100 % ad val.

1	2	3	4
	2007.9900	- - Other	100 % ad val.
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 gogether :	
	2008.1100	- - Ground-nuts	100 % ad val.
	2008.1900	- - Other, including mixtures	100 % ad val.
	2008.2000	- Pineapples	100 % ad val.
	2008.3000	- Citrus fruit	100 % ad val.
	2008.4000	- Pears	100 % ad val.
	2008.5000	- Apricots	100 % ad val.
	2008.6000	- Cherries	100 % ad val.
	2008.7000	- Peaches	100 % ad val.
	2008.8000	- Strawberries	100 % ad val.
		- Other, including mixtures other than those of subheading No. 2008.19 :	
	2008.9100	- - Palm hearts	100 % ad val.

1	2	3	4
	2008.9200	- - Mixtures	100 % ad val.
	2008.9900	- - Other	100 % ad val.
20.09		**Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.**	
		- Orange juice :	
	2009.1100	- - Frozen	100 % ad val.
	2009.1900	- - Other	100 % ad val.
	2009.2000	- Grapefruit juice	100 % ad val.
	2009.3000	- Juice of any other single citrus fruit	100 % ad val.
	2009.4000	- Pineapple juice	100 % ad val.
	2009.5000	- Tomato juice	100 % ad val.
	2009.6000	- Grape juice (including grape must)	100 % ad val.
	2009.7000	- Apple juice	100 % ad val.
	2009.8000	- Juice of any other single fruit or vegetable	100 % ad val.
	2009.9000	- Mixtures of juices	100 % ad val.

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:

(a) Mixed vegetables of heading No. 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

(c) Spices or other products of headings Nos. 09.04 to 09.10;

(d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combinations thereof (Chapter 16);

(e) Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);

(f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or

(g) Prepared enzymes of heading No. 35.07.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purpose. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
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	

1	2	3	4
		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.	100 % 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	100 % ad val.
	2101.2090	- - - Other	100 % ad val.
	2101.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	100 % 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	100 % ad val.
	2102.2000	- Inactive yeasts; other single-cell micro-organisms, dead	100 % ad val.
	2102.3000	- Prepared baking powders	100 % ad val.

1	2		3	4
21.03			**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**	
	2103.1000	-	Soya sauce	100 % ad val.
	2103.2000	-	Tomato ketchup and other tomato sauces	100 % ad val.
	2103.3000	-	Mustard flour and meal and prepared mustard	100 % ad val.
	2103.9000	-	Other	100 % ad val.
21.04			**Soups and broths and preparations therefor; homogenised composite food preparations.**	
	2104.1000	-	Soups and broths and preparations therefor	100 % ad val.
	2104.2000	-	Homogenised composite food preparations	100 % ad val.
21.05	2105.0000		**Ice cream and other edible ice, whether or not containing cocoa.**	100 % ad val.
21.06			**Food preparations not elsewhere specified or included.**	
	2106.1000	-	Protein concentrates and tecxtured protein substances	100 % ad val.
		-	Other :	
	2106.9010	- - -	Flavouring powders and concentrated extracts for preparation of food and beverages	125 % ad val.

1	2	3	4
	2106.9020	- - - Emulsifiers for food & dairy product	40 % ad val.
	2106.9090	- - - Other	100 % ad val.

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:

(a) Sea water (heading No. 25.01);

(b) Distilled or conductivity water or water of similar purity (heading No. 28.51);

(c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);

(d) Medicaments of heading No. 30.03 or 30.04; or

(e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20° C.

3. For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in heading Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note.

1. For the purposes of subheading No. 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20° C in closed containers has an excess pressure of not less than 3 bars.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
22.01		**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**	
	2201.1000	- Mineral waters and aerated waters	80 % ad val.
	2201.9000	- Other	40 % ad val.
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	100 % ad val.
	2202.9000	- Other	100 % ad val.
22.03	2203.0000	Beer made from malt.	Rs.8/- per litre plus 80 % ad val.
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 40 % ad val.

1	2	3	4
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
	2204.2100	- - In containers holding 2 litre or less	Rs.25/- per litre plus 40 % ad val.
	2204.2900	- - Other	Rs.25/- per litre plus 40 % ad val.
	2204.3000	- Other grape must	225 % ad val.
22.05		**Vermouth and other wine of fresh grapes favoured with plants or aromatic substances.**	
	2205.1000	- In containers holding 2 litre or less	The duties applicable to heading No. 22.04
	2205.9000	- Other	The duties applicable to heading No. 22.04
22.06		**Other fermented beverages (for example, cider, perry, mead).**	
	2206.0010	- - - Cider	225 % ad val.
	2206.0090	- - - Other	The duties applicable to heading Nos. 22.03 and 22.04

1	2	3	4
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 40 % ad val.
	2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	80 % ad val.
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 40 % ad val.
	2208.2000	- Spirits obtained by distilling grape wine or grape marc	Rs. 150/- per litre plus 40 % ad val.
	2208.3000	- Whiskies	Rs. 150/- per litre plus 40 % ad val.

1	2	3	4
	2208.4000	- Rum and tafia	Rs. 150/- per litre plus 40 % ad val.
	2208.5000	- Gin and Geneva	Rs. 150/- per litre plus 40 % ad val.
	2208.9000	- Other	Rs. 150/- per litre plus 40 % ad val.
22.09	2209.0000	**Vinegar and substitutes for vinegar obtained from acetic acid.**	80 % ad val.

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note.

1. Heading No. 23.09 includes products of a kind used in animal feeding, not elsewhere spacified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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.**	

1	2		3	4
	2301.1000	-	Flours, meals and pellets, of meat or meat offal ; greaves	20 % ad val.
	2301.2000	-	Flours, meals and pellets, of fish or of crusataceans molluscs or other aquatic invertebrates	20 % ad val.
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)	20 % ad val.
	2302.2000	-	Of rice	20 % ad val.
	2302.3000	-	Of wheat	20 % ad val.
	2302.4000	-	Of other cereals	20 % ad val.
	2302.5000	-	Of leguminous plants	20 % ad val.
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	20 % ad val.
	2303.2000	-	Beet-pulp, bagasse and other waste of sugar manufacture	20 % ad val.

1	2	3	4
	2303.3000	- Brewing or distilling dregs and waste	20 % ad val.
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.	20 % ad val.
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.	20 % ad val.
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	20 % ad val.
	2306.2000	- Of linseed	20 % ad val.
	2306.3000	- Of sunflower seeds	20 % ad val.
	2306.4000	- Of rape or colza seeds	20 % ad val.
	2306.5000	- Of coconut or copra	20 % ad val.
	2306.6000	- Of palm nuts or kernels	20 % ad val.
	2306.9000	- Other	20 % ad val.
23.07	2307.0000	Wine lees; argol.	20 % ad val.

1	2		3	4
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	20 % ad val.
	2308.9000	-	Other	20 % ad val.
23.09			**Preparations of a kind used in animal feeding.**	
	2309.1000	-	Dog or cat food, put up for retail sale	20 % ad val.
	2309.9000	-	Other	20 % ad val.

CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
24.01			**Unmanufactured tobacco; tobacco refuse.**	
	2401.1000	-	Tobacco, not stemmed/stripped	Rs.50/- per Kg
	2401.2000	-	Tobacco, partly or wholly stemmed/ stripped	Rs.50/- per Kg
	2401.3000	-	Tobacco, refuse	Rs.50/- per Kg

1	2		3	4
24.02			**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**	
	2402.1000	-	Cigars, cheroots and cigarillos, containing tobacco	125 % ad val.
	2402.2000	-	Cigarettes containing tobacco	125 % ad val.
	2402.9000	-	Other	125 % ad val.
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	Rs.180/- per Kg
			Other :	
	2403.9100	- -	"Homogenised" or "reconstituted" tobacco	Rs.180/- per Kg
		- -	Other :	
	2304.9910	- - -	Tobacco extracts and essences	80 % ad val.
	2403.9990	- - -	Other	Rs.180/- per Kg

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

Notes.

1. Except where their context or Note 4 to this Chapter 'other wilse requires, the heading of this Chapter' cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover :

(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;

(b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe^2O^3 (heading No. 28.21) ;

(c) Medicaments or other products of Chapter 30 ;

(d) Perfumery, cosmetic or toilet preparations (Chapter 33) ;

(e) Setts, curbstones or flagstones (heading No. 68.01) ; mosaic cubes or the like (heading No. 68.02) ; roofing, facing or damp course slates (heading No. 68.03) ;

(f) Precious or semi-precious stones (heading No. 71.02 or 71.03) ;

(g) Cultured crystals (other then optical elements weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);

(h) Billiard chalks (heading No. 95.04); or

(ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09).

3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded ; earth colours, whether or not calcined or mixed together ; natural micaceous iron exides ; meerschaum (whether or not in polished pieces) ; amber ; agglomerated meerchaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide ; broken pottery.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
25.01	2501.0000	**Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.**	40 % ad val.
25.02	**2502.0000**	**Unroasted iron pyrites.**	**20 % ad val.**
25.03		**Sulphur of all kinds, other than sublime sulphur, precipitated sulphur and colloidal sulphur.**	
	2503.1000	- Crude or unrefined sulphur	**20 % ad val.**
	2503.9000	- Other	**20 % ad val.**
25.04		**Natural graphite.**	
	2504.1000	- In powder or in flakes	**40 % ad val.**

1	2	3	4
	2504.9000	- Other	40 % ad val.
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	20 % ad val.
	2505.9000	- Other	20 % ad val.
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	40 % ad val.
		- Quartzite:	
	2506.2100	- - Crude or roughly trimmed	40 % ad val.
	2506.2900	- - Other	40 % ad val.
25.07	2507.0000	**Kaolin and other kaolinic clays, whether or not calcined.**	40 % ad val.
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	40 % ad val.
	2508.2000	- Decolourising earths and fuller's earths.	40 % ad val.

1	2	3	4
	2508.3000	- Fire-clay	40 % ad val.
	2508.4000	- Other clays	40 % ad val.
	2508.5000	- Andalusite, kyanite and sillimanite.	40 % ad val.
	2508.6000	- Mullite	40 % ad val.
	2508.7000	- Chamotte or dinas earths	40 % ad val.
25.09	2509.0000	Chalk.	40 % ad val.
25.10		**Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.**	
	2510.1000	- Unground	Free
	2510.2000	- Ground	Free
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)	40 % ad val.
	2511.2000	- Natural barium carbonate (witherite)	40 % ad val.
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.**	40 % ad val.

1	2	3	4
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 ("bimskies")	40 % ad val.
	2513.1900	- - Other	40 % ad val.
		- Emery, natural corundum, natural garnet and other natural abrasives :	
	2513.2100	- - Crude or in irregular pieces	40 % ad val.
	2513.2900	- - Other	40 % ad val.
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.**	40 % ad val.
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	40 % ad val.
	2515.1200	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40 % ad val.

1	2		3	4
	2515.2000		Ecaussine and other calcareous monumental or building stone, alabaster	40 % ad val.
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	40 % ad val.
	2516.1200	- -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40 % ad val.
		-	Sandstone :	
	2516.2100	- -	Crude or roughly trimmed	40 % ad val.
	2516.2200	- -	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	40 % ad val.
	2516.9000	-	Other monumental or building stone	40 % ad val.
25.17			**Pebbles, gravel, broken or crushed stone, of a kind commonly useed 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 incorprating 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.**	

1	2		3	4
	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	40 % ad val.
	2517.2000	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No.2517.10	40 % ad val.
	2517.3000	-	Tarred macadam	40 % ad val.
		-	Granules, chippings and powder, of stones of heading No.25.15 or 25.16, whether or not heat-treated :	
	2517.4100	- -	Of marble	40 % ad val.
	2517.4900	- -	Other	40 % ad val.
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	40 % ad val.
	2518.2000	-	Calcined dolomite	40 % ad val.
	2518.3000	-	Agglomerated dolomite (including tarred dolomite)	40 % ad val.
25.19			**Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered)**	

1	2	3	4
		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)	40 % ad val.
	2519.9000	- Other	40 % ad val.
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	40 % ad val.
	2520.2000	- Plaster	40 % ad val.
25.21	2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	40 % ad val.
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No.28.25.	
	2522.1000	- Quicklime	40 % ad val.
	2522.2000	- Slaked lime	40 % ad val.
	2522.3000	- Hydraulic lime	40 % ad val.
25.23		Portland cement, aluminous cement ("ciment fondu"), slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	

1	2	3	4
	2523.1000	- Cement clinkers	Rs.550/- per M.ton
		- Portland cement :	
	2523.2100	- - White cement, whether or not artificially coloured	Rs.550/- per M.ton
	2523.2900	- - Other	Rs.550/- per M.ton
	2523.3000	- Aluminous cement ("ciment fondu")	Rs.550/- per M.ton
	2523.9000	- Other hydraulic cements	Rs.550/- per M.ton
25.24	2524.0000	Asbestos.	40 % ad val.
25.25		**Mica, including splittings; mica waste.**	
	2525.1000	- Crude mica and mica rifted into sheets or splittings	40 % ad val.
	2525.2000	- Mica powder	40 % ad val.
	2525.3000	- Mica waste	40 % ad val.
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	40 % ad val.

1	2		3	4
	2526.2000	-	Crushed or powdered	40 % ad val.
25.27	2527.0000		**Natural cryolite; natural chiolite.**	40 % ad val.
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	40 % ad val.
	2528.9000	-	Other	40 % ad val.
25.29			**Felspar; leucite; nepheline and nepheline syenite; fluorspar.**	
	2529.1000	-	Felspar	40 % ad val.
		-	Fluorspar :	
	2529.2100	- -	Containing by weight 97 % or less of calcium flouoride	40 % ad val.
	2529.2200	- -	Containing by weight more than 97 % of calcium fluoride	40 % ad val.
	2529.3000	-	Leucite; nepheline and nepheline syenite	40 % ad val.
25.30			**Mineral substances not elsewhere specified or included.**	
	2530.1000	-	Vermiculite, perlite and chlorites unexpanded	40 %

1	2		3	4
	2530.2000	-	Kieserite, epsomite (natural) magnesium sulphates)	40 % ad val.
	2530.3000	-	Earth colours	40 % ad val.
	2530.4000	-	Natural micaceous iron oxides	40 % ad val.
		-	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	80 % ad val.
	2530.9020	- - -	Manganese dioxide	20 % ad val.
	2530.9030	- - -	Ores of rare earth metals	20 % ad val.
	2530.9040	- - -	Broken pottery	100 % ad val.
	2530.9090	- - -	Other	40 % ad val.

CHAPTER 26

ORES, SLAG AND ASH

Notes.

1. This Chapter does not cover :

(a) Slag or similar industrial waste prepared as macadam (heading No. 25.17) ;

(b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;

(c) Basic slag of Chapter 31 ;

(d) Slag wool, rock wool or similar mineral wools (heading No. 68.06) ;

(e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12) ; or

(f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the pruposes of headings Nos. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurigical indsutry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurigical purposes. headings Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurigical industry.

3. Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
26.01		Iron ores and concentrates, including roasted iron pyrites.	
		- Iron ores and concentrates, other than roasted iron pyrites :	
	2601.1100	- - Non-agglomerated	20 % ad val.
	2601.1200	- - Agglomerated	20 % ad val.
	2601.2000	- Roasted iron pyrites	20 % ad val.
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 dry weight.	20 % ad val.

1	2	3	4
26.03	2603.0000	Copper ores and concentrates.	20 % ad val.
26.04	2604.0000	Nickel ores and concentrates.	20 % ad val.
26.05	2605.0000	Cobalt ores and concentrates.	20 % ad val.
26.06	2606.0000	Aluminium ores and concentrates.	20 % ad val.
26.07	2607.0000	Lead ores and concentrates.	20 % ad val.
26.08	2608.0000	Zinc ores and concentrates.	20 % ad val.
26.09	2609.0000	Tin ores and concentrates.	20 % ad val.
26.10	2610.0000	Chromium ores and concentrates.	20 % ad val.
26.11	2611.0000	Tungsten ores and concentrates.	20 % ad val.
26.12		Uranium or thorium ores and concentrates.	
	2612.1000	- Uranium ores and concentrates	20 % ad val.
	2612.2000	- Thorium ores and concentrates	20 % ad val.
26.13		Molybdenum ores and concentrates.	
	2613.1000	- Roasted	20 % ad val.
	2613.9000	- Other	20 % ad val.

1	2	3	4
26.14	2614.0000	Titanium ores and concentrates.	20 % ad val.
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.1000	- Zirconium ores and concentrates	20 % ad val.
	2615.9000	- Other	20 % ad val.
26.16		Precious metal ores and concentrates.	
	2616.1000	- Silver ores and concentrates	20 % ad val.
	2616.9000	- Other	20 % ad val.
26.17		Other ores and concentrates.	
	2617.1000	- Antimony ores and concentrates	20 % ad val.
	2617.9000	- Other	20 % ad val.
26.18	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	20 % ad val.
26.19	2619.0000	Slag, dross(other than granulated slag), scalings and other waste from the manufacture of iron or steel.	20 % ad val.
26.20		Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.	

1	2	3		4
		-	Containing mainly zinc :	
	2620.1100	- -	Hard zinc spelter	20 % ad val.
	2620.1900	- -	Other	20 % ad val.
	2620.2000	-	Containing mainly lead	20 % ad val.
	2620.3000	-	Containing mainly copper	20 % ad val.
	2620.4000	-	Containing mainly aluminium	20 % ad val.
	2620.5000	-	Containing mainly vanadium	20 % ad val.
	2620.9000	-	Other	20 % ad val.
26.21	2621.0000		Other slag and ash, including seaweed ash (kelp).	20 % ad val.

CHAPTER 27

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

Notes.

1. This chapter does not cover :

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No 27.11 ;

(b) Medicaments of heading No. 30.03 or 30.04 ; or

(c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous mineral" contain not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed

unsaturated hydrocarbons obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300° C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Subheading Notes.

1. For the purposes of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings Nos. 2707.10, 2707.20, 2707.30, 2707.40, and 2707.60 the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, tolune, xylene, naphthalene or phenols, respectively.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
27.01		**Coal; briquettes, ovoids and similar solid fuels manufactured from coal.**	
		- Coal, whether or not pulverised, but not agglomerated :	
	2701.1100	- - Anthracite	20 % ad val.
	2701.1200	- - Bituminous coal	20 % ad val.
	2701.1900	- - Other coal	20 % ad val.
	2701.2000	- Briquettes, ovoids and similar solid fules manufactured from coal	20 % ad val.

1	2	3	4
27.02		Lignite, whether or not agglomerated.	
	2702.1000	- Lignite, whether or not pulverised, but not agglomerated	20 % ad val.
	2702.2000	- Agglomerated lignite	20 % ad val.
27.03	2703.0000	Peat (including peat litter), whether or not agglomerated.	20 % ad val.
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
	2704.0010	- - - Coke and semi coke	20 % ad val.
	2704.0020	- - - Retort carbon	20 % ad val.
27.05	2705.0000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	20 % ad val.
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.	20 % ad val.
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 nonaromatic constituents.	
	2707.1000	- Benzole	60 % ad val.
	2707.2000	- Toluole	60 % ad val.

1	2	3	4
	2707.3000	- Xylole	60 % ad val.
	2707.4000	- Naphthalene	60 % ad val.
	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	60 % ad val.
	2707.6000	- Phenols	60 % ad val.
		- Other :	
	2707.9100	- - Creosote oils	60 % ad val.
	2707.9900	- - Other	60 % ad val.
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
	2708.1000	- Pitch	20 % ad val.
	2708.2000	- Pitch coke	20 % ad val.
27.09	2709.0000	Petroleum oils and oils obtained from bituminous minerals, crude.	Free
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 constitutuents of the preparations.	

1	2	3	4
		- - - Motor spirit including aviation spirit :	
	2710.0011	- - - - Motor spirit	Rs. 1.13 per litre
	2710.0012	- - - - Aviation spirit	Rs. 1.08 per litre
	2710.0020	- - - Spirit type jet fuel	Rs. 0.06 per litre
		- - - Other light oils and preparations :	
	2710.0031	- - - - White spirit	Rs. 0.05 per litre
	2710.0039	- - - - Other	60 % ad val.
		- - - Kerosene, including kerosene type jet fuel :	
	2710.0041	- - - - Kerosene	Rs. 0.25 per litre
		- - - 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	40 % ad val.

1	2	3	4
	2710.0042	- - - - J.P.1.	Rs.0.06 per litre
	2710.0043	- - - - J.P.4	Rs.0.06 per litre
	2710.0049	- - - - Other	Rs.0.06 per litre
		- - - Other medium oils and preparations :	
	2710.0051	- - - - Light diesel oil	Rs.0.24 per litre
	2710.0059	- - - - Other	60 % ad val.
		- - - Gas oils :	
	2710.0061	- - - - High speed diesel oil	Rs.0.45 per litre
	2710.0069	- - - - Other gas oils	60 % ad val.
		- - - Fuel oils :	
	2710.0071	- - - -Furnace-oil	Rs.185.20 per M.Ton
	2710.0079	- - - -Other	60 % ad val.
		- - - 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 :	

1	2	3	4
	2710.0081	- - - -In packs not exceeding 10 litres	**Rs.1.03 per litre plus** 10 % ad val.
	2710.0082	- - - -In packs exceeding 10 litres	**Rs.0.81 per litre plus** 10 % ad val.
	2710.0092	- - - -Greases, liquid paraffin, white oil	**60 % ad val.**
	2710.0093	- - - -Brake fluid	**60 % ad val.**
	2710.0099	- - - -Other	**60 % ad val.**
27.11		**Petroleum gases and other gaseous hydrocarbons.**	
		- Liquefied :	
	2711.1100	- - Natural gas	**40 % ad val.**
	2711.1200	- - Propane	**40 % ad val.**
	2711.1300	- - Butanes	**40 % ad val.**
	2711.1400	- - Ethylene, propylene, butylene and butadiene	**40 % ad val.**
	2711.1900	- - Other	**40 % ad val.**
		- In gaseous state :	
	2711.2100	- - Natural gas	**40 % ad val.**

1	2		3	4
	2711.2900	- -	Other	40 % ad val.
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	40 % ad val.
	2712.2000	-	Paraffin wax containing by weight less than 0.75 % of oil	60 % ad val.
	2712.9000	-	Other	60 % ad val.
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	40 % ad val.
	2713.1200	- -	Calcined	40 % ad val.
	2713.2000	-	Petroleum bitumen	40 % ad val.
	2713.9000	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	40 % ad val.
27.14			**Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.**	
	2714.1000	-	Bituminous or oil shale and tar sands	40 % ad val.

1	2	3	4
		- Other :	
	2714.9010	- - - Asphalt	40 % ad val.
	2714.9090	- - - Other	40 % ad val.
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).**	40 % ad val.
27.16	2716.0000	**Electrical energy.**	Free

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1 (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading No. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of then omenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constitutents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

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

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

(b) The products mentioned in (a) above dissolved in water;

(c) The products mentioned in (a), above dissolved in other solvents provided that the solution consitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;

(e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in headings Nos. 28.43 to 28.46 and

carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter:

(a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);

(b) Halide oxides of carbon (heading No. 28.12);

(c) Carbon disulphide (heading No. 28.13);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);

(e) Hydrogen peroxide, solidified with urea (heading No. 28.47) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2,3,4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading No. 32.06;

(e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, or metal alloys of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.11.

5. Headings Nos. 28.26 to 28.42 apply only to metallic or ammonium salts or peroxysalts.

Except where the context otherwsie requires, double or complex salts are to be classified in heading No. 28.42.

6. Heading No. 28.44 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compunds thereof and having a specific radioactivity exceeding 0.002 microcurie per gram;

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings Nos. 28.44 and 28.45, refers to:

individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopes composition has been artificially modified.

7. Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classifed in this Chapter, provided that they are in forms unworked

as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

	No.		Rate of Duty
1	2	3	4
		I.-CHEMICAL ELEMENTS	
28.01		**Fluorine, chlorine, bromine and iodine.**	
	2801.1000	- Chlorine	20 % ad val.
	2801.2000	- Iodine	20 % ad val.
	2801.3000	- Fluorine; bromine	20 % ad val.
28.02	**2802.0000**	**Sulphur, sublimed or precipitated; colloidal sulphur.**	20 % ad val.
28.03	**2803.0000**	**Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).**	20 % ad val.
28.04		**Hydrogen, rare gases and other non-metals.**	
	2804.1000	- Hydrogen	20 % ad val.
		- Rare gases :	
	2804.2100	- - Argon	20 % ad val.
	2804.2900	- - Other	20 % ad val.
	2804.3000	- Nitrogen	20 % ad val.

1	2	3	4
	2804.4000	- Oxygen	20 % ad val.
	2804.5000	- Boron; tellurium	20 % ad val.
		- Silicon :	
	2804.6100	- - Containing by weight not less than 99.99 & of silicon	20 % ad val.
	2804.6900	- - Other	20 % ad val.
	2804.7000	- Phosphorus	20 % ad val.
	2804.8000	- Arsenic	20 % ad val.
	2804.9000	- Selenium	20 % ad val.
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed ; mercury.	
		- Alkali metals :	
	2805.1100	- - Sodium	20 % ad val.
	2805.1900	- - Other	20 % ad val.
		- Alkaline-earth metals :	
	2805.2100	- - Calcium	20 % ad val.
	2805.2200	- - Strontium and barium	20 % ad val.

1	2	3	4
	2805.3000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	20 % ad val.
	2805.4000	- Mercury	20 % ad val.
		II.-INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
28.06		**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**	
	2806.1000	- Hydrogen chloride (hydrochloric acid)	40 % ad val.
	2806.2000	- Chlorosulphuric acid	40 % ad val.
28.07	2807.0000	**Sulphuric acid; oleum.**	50 % ad val.
28.08		**Nitric acid; sulphonitric acids.**	
	2808.0010	- - - Nitric acid	40 % ad val.
	2808.0020	- - - Sulphonitric acids	40 % ad val.
28.09		**Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.**	
	2809.1000	- Diphosphorus pentaoxide	40 % ad val.
	2809.2000	- Phosphoric acid and polyphosphoric acids	40 % ad val.
28.10	2810.0000	**Oxides of boron; boric acids.**	40 % ad val.

1	2	3	4
28.11		**Other inorganic acids and other inorganic oxygen compounds of non-metals.**	
		- Other inorganic acids :	
	2811.1100	- - Hydrogen fluoride (hydrofluoric acid)	40 % ad val.
	2811.1900	- - Other	40 % ad val.
		- Other inorganic oxygen compounds of non-metals :	
	2811.2100	- - Carbon dioxide	40 % ad val.
	2811.2200	- - Silicon dioxide	40 % ad val.
	2811.2300	- - Sulphur dioxide	40 % ad val.
	2811.2900	- - Other	40 % ad val.
		III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
28.12		**Halides and halide oxides of non-metals.**	
	2812.1000	- Chlorides and chloride oxides	40 % ad val.
	2812.9000	- Other	40 % ad val.
28.13		**Sulphides of non-metals; commercial phosphorus trisulphide.**	
	2813.1000	- Carbon disulphide	40 % ad val.

1	2		3	4
				ad val.
			IV- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14			**Ammonia, anhydrous or in aqueous solution.**	
	2814.1000	-	Anhydrous ammonia	40 % ad val.
	2814.2000	-	Ammonia in aqueous solution	40 % ad val.
28.15			**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.**	
		-	Sodium hydroxide (caustic soda) :	
	2815.1100	- -	Solid	Rs.6000/- per M.ton
	2815.1200	- -	In aqueous solution (soda lye or liquid soda)	Rs.6000/- per M.ton
	2815.2000	-	Potassium hydroxide (caustic potash)	40 % ad val.
	2815.3000	-	Peroxides of sodium or potassium	40 % ad val.
28.16			**Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.**	
	2816.1000	-	Hydroxide and peroxide of magnesium	40 % ad val.
	2816.2000	-	Oxide, hydroxide and peroxide of strontium	40 % ad val.

1	2		3	4
	2816.3000	-	Oxide, hydroxide and peroxide of barium	40 % ad val.
28.17	2817.0000		**Zinc oxide; zinc peroxide.**	40 % ad val.
28.18			**Aluminium oxide (including artificial corundum); aluminium hydroxide.**	
	2818.1000	-	Artificial corundum	40 % ad val.
	2818.2000	-	Other aluminium oxide	40 % ad val.
	2818.3000	-	Aluminium hydroxide	40 % ad val.
28.19			**Chromium oxide and hydroxides.**	
	2819.1000	-	Chromium trioxide	40 % ad val.
	2819.9000	-	Other	40 % ad val.
28.20			**Manganese oxides.**	
	2820.1000	-	Manganese dioxide	40 % ad val.
	2820.9000	-	Other	40 % ad val.
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	40 % ad val.

1	2	3	4
	2821.2000	- Earth colours	40 % ad val.
28.22	2822.0000	**Cobalt oxides and hydroxides; commercial cobalt oxides.**	40 % ad val.
28.23	2823.0000	**Titanium oxides.**	40 % ad val.
28.24		**Lead oxides; red lead and orange lead.**	
	2824.1000	- Lead monoxide (litharge, massicot)	40 % ad val.
	2824.2000	- Red lead and orange lead	40 % ad val.
	2824.9000	- Other	40 % ad val.
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	40 % ad val.
	2825.2000	- Lithium oxide and hydroxide	40 % ad val.
	2825.3000	- Vanadium oxides and hydroxides	40 % ad val.
	2825.4000	- Nickel oxides and hydroxides	40 % ad val.
	2825.5000	- Copper oxides and hydroxides	40 % ad val.
	2825.6000	- Germanium oxides and zirconium dioxides	40 % ad val.

1	2		3	4
	2825.7000	-	Molybdenum oxides and hydroxides	40 % ad val.
	2825.8000	-	Antimony oxides	40 % ad val.
	2825.9000	-	Other	40 % ad val.
			V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26			**Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.**	
		-	Fluorides :	
	2826.1100	- -	Of ammonium or of sodium	40 % ad val.
	2826.1200	- -	Of aluminium	40 % ad val.
	2826.1900	- -	Other	40 % ad val.
	2826.2000	-	Fluorosilicates of sodium or of potassium	40 % ad val.
	2826.3000	-	Sodium hexafluoroaluminate (synthetic cryolite)	40 % ad val.
	2826.9000	-	Other	40 % ad val.
28.27			**Chlorides, chloride oxides and chloride Hydroxides; bromides and bromide oxides; iodides and iodide oxides.**	
	2827.1000	-	Ammonium chloride	50 % ad val.

1	2		3	4
	2827.2000	-	Calcium chloride	50 % ad val.
		-	Other chlorides :	
	2827.3100	- -	Of magnesium	50 % ad val.
	2827.3200	- -	Of aluminium	50 % ad val.
	2827.3300	- -	Of iron	50 % ad val.
	2827.3400	- -	Of cobalt	50 % ad val.
	2827.3500	- -	Of nickel	50 % ad val.
	2827.3600	- -	Of zinc	50 % ad val.
	2827.3700	- -	Of tin	50 % ad val.
	2827.3800	- -	Of barium	50 % ad val.
	2827.3900	- -	Other	50 % ad val.
		-	Chloride oxides and chloride hydroxides :	
	2827.4100	- -	Of copper	50 % ad val.
	2827.4900	- -	Other	50 % ad val.
		-	Bromides and bromide oxides :	

1	2	3	4
	2827.5100	- - Bromides of sodium or of potassium	50 % ad val.
	2827.5900	- - Other	50 % ad val.
	2827.6000	- Iodides and iodide oxides	50 % ad val.
28.28		**Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.**	
	2828.1000	- Commercial calcium hypochlorite and other calcium hypochlorites	40 % ad val.
		- Other :	
	2828.9010	- - - Hypobromites	40 % ad val.
	2828.9090	- - - Other	40 % ad val.
28.29		**Chlorates and perchlorates; bromates and perbromates; iodates and periodates.**	
		- Chlorates :	
	2829.1100	- - Of Sodium	40 % ad val.
	2829.1900	- - Other	40 % ad val.
	2829.9000	- Other	40 % ad val.
28.30		**Sulphides; polysulphides.**	
	2830.1000	- Sodium sulphides	80 % ad val.

1	2	3	4
	2830.2000	- Zinc sulphide	40 % ad val.
	2830.3000	- Cadmium sulphide	40 % ad val.
		- Other:	
	2830.9010	- - - Sodium hydrogen sulphide	80 % ad val.
	2830.9090	- - - Other	40 % ad val.
28.31		**Dithionites and sulphoxylates.**	
	2831.1000	- Of sodium	40 % ad val.
	2831.9000	- Other	40 % ad val.
28.32		**Sulphites; thiosulphates.**	
	2832.1000	- Sodium sulphites	40 % ad val.
	2832.2000	- Other sulphites	40 % ad val.
	2832.3000	- Thiosulphates	40 % ad val.
28.33		**Sulphates; alums; peroxosulphates (persulphates).**	
		- Sodium sulphates :	
	2833.1100	- - Disodium sulphate	40 % ad val.
	2833.1900	- - Other	40 % ad val.
		- Other sulphates :	
	2833.2100	- - Of magnesium	40 % ad val.

1	2	3	4
	2833.2200	- - Of aluminium	40 % ad val.
	2833.2300	- - Of chromium	40 % ad val.
	2833.2400	- - Of nickel	40 % ad val.
	2833.2500	- - Of copper	40 % ad val.
	28.33.2600	- - Of zinc	40 % ad val.
	2833.2700	- - Of barium	40 % ad val.
	2833.2900	- - Other	40 % ad val.
	2833.3000	- Alums	40 % ad val.
	2833.4000	- Peroxosulphates (persulphates)	40 % ad val.
28.34		**Nitrites; nitrates.**	
	2834.1000	- Nitrites	40 % ad val.
		- Nitrates :	
	2834.2100	- - Of potassium	40 % ad val.
	2834.2200	- - Of bismuth	40 % ad val.
	2834.2900	- Other	40 % ad val.

1	2		3	4
28.35			Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	
	2835.1000	-	Phosphinates (hypophosphites) and phospohonates (phosphites)	40 % ad val.
		-	Phosphates :	
	2835.2100	- -	Of triammonium	40 % ad val.
	2835.2200	- -	Of mono- or disodium	40 % ad val.
	2835.2300	- -	Of trisodium	40 % ad val.
	2835.2400	- -	Of potassium	40 % ad val.
	2835.2500	- -	Calcium hydrogenorthophosphate ("dicalcium phosphate")	40 % ad val.
	2835.2600	- -	Other phosphates of calcium	40 % ad val.
	2835.2900	- -	Other	40 % ad val.
		-	Polyphosphates :	
	2835.3100	- -	Sodium triphosphate (sodium tripolyphosphate)	40 % ad val.
	2835.3900	- -	Other	40 % ad val.
28.36			Carbonates; peroxcarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	

1	2		3	4
	2836.1000	-	Commercial ammonium carbonate and other ammonium carbonates	40 % ad val.
	2836.2000	-	Disodium carbonate	80 % ad val.
	2836.3000	-	Sodium hydrrogencarbonate (sodium bicarbonate)	40 % ad val.
	2836.4000	-	Potassium carbonates	40 % ad val.
	2836.5000	-	Calcium carbonate	40 % ad val. or Rs. 1800/- per M. Ton which ever is higher
	2836.5000	-	Barium carbonate	40 % ad val.
	2836.7000	-	Lead carbonate	40 % ad val.
		-	Other :	
	2836.9100	- -	Lithium carbonates	40 % ad val.
	2836.9200	- -	Strontium carbonate	40 % ad val.
	2836.9300	- -	Bismuth carbonate	40 % ad val.
	2836.9900	- -	Other	40 % ad val.
28.37			**Cyanides, cyanide oxides and complex cyanides.**	

1	2	3	4
		- Cyanides and cyanide oxides :	
	2837.1100	- - Of sodium	50 % ad val.
	2837.1900	- - Other	50 % ad val.
	2837.2000	- Complex cyanides	50 % ad val.
28.38	2838.0000	**Fulminates, cyanates and thiocyanates.**	50 % ad val.
28.39		**Silicates; commercial alkali metal silicates.**	
		- Of sodium :	
	2839.1100	- - Sodium metasilicates	50 % ad val.
	2839.1900	- - Other	50 % ad val.
	2839.2000	- Of potassium	50 % ad val.
	2839.9000	- Other	50 % ad val.
28.40		**Borates; peroxoborates (perborates).**	
		- Disodium tetraborate (refined borax) :	
	2840.1100	- - Anhydrous	50 % ad val.
	2840.1900	- - Other	50 % ad val.
	2840.2000	- Other borates	50 % ad val.

1	2	3	4
	2840.3000	- Peroxoborates (Perborates)	50 % ad val.
28.41		**Salts of oxometallic or peroxometallic acids.**	
	2841.1000	- Aluminates	50 % ad val.
	2841.2000	- Chromates of zinc or of lead	50 % ad val.
	2841.3000	- Sodium dichromate	50 % ad val.
	2841.4000	- Potassium dichromate	50 % ad val.
	2841.5000	- Other chromates and dichromates; peroxochromates	50 % ad val.
	2841.6000	- Manganites, manganates and permanganates	50 % ad val.
	2841.7000	- Molybdates	50 % ad val.
	2841.8000	- Tungstates (wolframates)	50 % ad val.
	2841.9000	- Other	50 % ad val.
28.42		**Other salts of inorganic acids or peroxoacids, excluding azides.**	
	2842.1000	- Double or complex silicates	50 % ad val.
	2842.9000	- Other	50 % ad val.

1	2		3	4
			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	40 % ad val.
		-	Silver compounds :	
	2843.2100	- -	Silver nitrate	40 % ad val.
	2843.2900	- -	Other	40 % ad val.
	2843.3000	-	Gold compound	40 % ad val.
	2843.9000	-	Other compound; amalgams	40 % ad val.
28.44			**Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.**	
	2844.1000	-	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	40 % ad val.
	2844.2000	-	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235 plutonium or compounds of these products	40 % ad val.

1	2		3	4
	2844.3000	-	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets) ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	40 % ad val.
	2844.4000	-	Radioactive elements and isotopes and compounds other than those of sub-heading No.2844.10, 2844.20, or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	40 % ad val.
	2844.5000	-	Spent (irradiated) fuel elements (catridges) of nuclear reactors	40 % ad val.
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)	40 % ad val.
	2845.9000	-	Other	40 % ad val.
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	40 % ad val.
	2846.9000	-	Other	40 % ad val.
28.47	2847.0000		**Hydrogen peroxide, whether or not solidified with urea.**	40 % ad val.

1	2		3	4
28.48			**Phosphides, whether or not chemically defined, excluding ferrophosphorus.**	
	2848.1000	-	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	50 % ad val.
	2848.9000	-	Of other metals or of non-metals	50 % ad val.
28.49			**Carbides, whether or not chemically defined.**	
	2849.1000	-	Of Calcium	100 % ad val. or Rs. 5500/- per M. Ton which ever is higher
	2849.2000	-	Of silicon	50 % ad val.
	2849.9000	-	Other	50 % ad val.
28.50	2850.0000		**Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.**	50 % ad val.
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.**	40 % ad val.

CHAPTER 29

ORGANIC CHEMICALS

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to;

(a) Separate chemically defined organic compounds, whether or not containing impurities:

(b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mistures of acyclic hydrocarbon isomers (other than stereo isomers), whether or not saturated (Chapter 27);

(c) The products of headings Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;

(d) The products mentioned in (a), (b) or (c) above dissolved in water;

(e) The products mentioned in (a)', (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

(h) The following products, diluted to standard strength, for the production of azo dyes; diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

(a) Goods of heading No. 15.04 or glycerol (heading No. 15.20);

(b) Ethyl alcohol (heading No.22.07 or 22.08);

(c) Methane or propane (heading No. 27.11);

(d) The compounds of carbon mentioned in Note 2 to Chapter 28;

(e) Urea (heading No. 31.02 or 31.05);

(f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packing for retail sale (heading No. 32.12);

(g) Enzymes (heading No. 35.07);

(h) Metaldehyde, hexamethyleneteramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefiued-gas fel in containers of a kind fuels for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3 (heading No. 36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; or

(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, aay reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading No. 29.29

For the purposes of headings Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings Nos. 29.05 to 29.20).

5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapter I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and

(2) Salcts formed between organic compounds of sub-Chapter I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol-or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in thje same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings No. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, exygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-suplhur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly link to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 29.32, 29.33 and 29.34 do not include epoxide with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids.

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

Subheading Note.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same

subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
		I.— HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.	
29.01		Acyclic hydrocarbons.	
	2901.1000	- Saturated	40 % ad val.
		- Unsaturated :	
	2901.2100	- - Ethylene	40 % ad val.
	2901.2200	- - Propene (propylene)	40 % ad val.
	2901.2300	- - Butene (butylene) and isomers thereof	40 % ad val.
	2901.2400	- - Buta-1, 3-diene and isoprene	40 % ad val.
	2901.2900	- - Other	40 % ad val.
29.02		Cyclic hydrocarbons.	
		Cyclanes, cyclenes and cycloterpenes :	

1	2	3	4
	2902.1100	- - Cyclohexane	40 % ad val.
	2902.1900	- - Other	40 % ad val.
	2902.2000	- Benzene	40 % ad val.
	2902.3000	- Toluene	40 % ad val.
		- Xylenes :	
	2902.4100	- - o-Xylene	40 % ad val.
	2902.4200	- - m-Xylene	40 % ad val.
	2902.4300	- - p-Xylene	40 % ad val.
	2902.4400	- - Mixed xylene isomers	40 % ad val.
	2902.5000	- Styrene	40 % ad val.
	2902.6000	- Ethylbenzene	40 % ad val.
	2902.7000	- Cumene	40 % ad val.
	2902.9000	- Other	40 % ad val.
29.03		Halogenated derivatives of hydrocarbons.	
		Saturated chlorinated derivatives of acyclic hydrocarbons :	

2903.1100	- -	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	40 % ad val.
2903.1200	- -	Dichloromethane (methylene chloride)	40 % ad val.
2903.1300	- -	Chloroform (trichloromethane)	40 % ad val.
2903.1400	- -	Carbon tetrachloride	40 % ad val.
2903.1500	- -	1,2-Dichloroethane (ethylene dichloride)	40 % ad val.
2903.1600	- -	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	40 % ad val.
2903.1900	- -	Other	40 % ad val.
	-	Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
2903.2100	- -	Vinyl chloride (chloroethylene)	40 % ad val.
2903.2200	- -	Trichloroethylene	40 % ad val.
2903.2300	- -	Tetrachloroethylene (perchloroethylene)	40 % ad val.
2903.2900	- -	Other	40 % ad val.
2903.3000	-	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	40 % ad val.

1	2		3	4
	2903.4000	-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	40 % ad val.
		-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
	2903.5100	- -	1,2,3,4,5,6-Hexachlorocyclohexane	40 % ad val.
	2903.5900	- -	Other	40 % ad val.
		-	Halogenated derivatives of aromatic hydrocarbons :	
	2903.6100	- -	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	40 % ad val.
	2903.6200	- -	Hexachlorobenze and DDT (1,1,1-trichloro-2,2,-bis (p-chlorophenyl) ethane)	40 % ad val.
	2903.6900	- -	Other	40 % ad val.
29.04			**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.**	
	2904.1000	-	Derivatives containing only sulpho groups, their salts and ethyl esters	40 % ad val.
		-	Derivatives containing only nitro or only nitroso groups :	
	2904.2010	- - -	Nitrobenzene (mirbane oil)	40 % ad val.
	2904.2090	- - -	Other	40 % ad val.

1	2		3	4
	2904.9000	-	Other	40 % ad val.
			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)	20 % ad val.
	2905.1200	- -	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	40 % ad val.
	2905.1300	- -	Butan-1-ol (n-butyl alcohol)	40 % ad val.
	2905.1400	- -	Other butanols	40 % ad val.
	2905.1500	- -	Pentanol (amyl alcohol) and isomers thereof	40 % ad val.
	2905.1600	- -	Octanol (octyl alcohol) and isomers thereof	40 % ad val.
	2905.1700	- -	Dodecan-1-ol(lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	40 % ad val.
	2905.1900	- -	Other	40 % ad val.

1	2	3	4
	-	Unsaturated monohydric alcohols :	
2905.2100	- -	Allyl alcohol	40 % ad val.
2905.2200	- -	Acyclic terpene alcohols	40 % ad val.
2905.2900	- -	Other	40 % ad val.
	-	Diols :	
2905.3100	- -	Ethylene glycol (ethanediol)	40 % ad val.
2905.3200	- -	Propylene glycol (propane-1,2-diol)	40 % ad val.
2905.3900	- -	Other	40 % ad val.
	-	Other polyhydric alcohols :	
2905.4100	- -	2-Ethyl-2-(hydroxymethyl) propane-1, 3-idol (trimethylolpropane)	40 % ad val.
2905.4200	- -	Pentaerythritol	40 % ad val.
2905.4300	- -	Mannitol	40 % ad val.
2905.4400	- -	D-glucitol (sorbitol)	40 % ad val.
2905.4900	- -	Other	40 % ad val.

1	2		3	4
	2905.5000	-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	40 % ad val.
29.06			**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		-	Cyclanic, cyclenic or cycloterpenic :	
	2906.1100	- -	Menthol	Rs.150/- per Kg
	2906.1200	- -	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	40 % ad val.
	2906.1300	- -	Sterols and inositols	40 % ad val.
	2906.1400	- -	Terpineols	40 % ad val.
	2906.1900	- -	Other	40 % ad val.
		-	Aromatic :	
	2906.2100	- -	Benzyl alcohol	40 % ad val.
	2906.2900	- -	Other	40 % ad val.
			III. -PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07			Phenols; phenol-alcohols.	
			Monophenols :	

1	2		3	4
	2907.1100	- -	Phenol (hydroxybenzene) and its salts	40 % ad val.
	2907.1200	- -	Cresols and their salts	40 % ad val.
	2907.1300	- -	Octylphenol, nonylphenol and their isomers; salts thereof	40 % ad val.
	2907.1400	- -	Xylenols and their salts	40 % ad val.
	2907.1500	- -	Naphthols and their salts	40 % ad val.
	2907.1900	- -	Other	40 % ad val.
		-	Polyphenols :	
	2907.2100	- -	Resorcinol and its salts	40 % ad val.
	2907.2200	- -	Hydroquinone (quinol) and its salts	40 % ad val.
	2907.2300	- -	4,4'-Isopropylidenediphenol (bisphenol A,diphenylolpropane) and its salts	40 % ad val.
	2907.2900	- -	Other	40 % ad val.
	2907.3000	-	Phenol-alcohols	40 % ad val.
29.08			Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or pheno-alcohols.	

1	2		3	4
	2908.1000	-	Derivatives containing only halogen substituents and their salts	40 % ad val.
	2908.2000	-	Derivatives containing only sulpho groups, their salts and esters	40 % ad val.
	2908.9000	-	Other	40 % ad val.
			IV.-ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATES	
29.09			**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		-	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.1100	- -	Diethyl ether	40 % ad val.
	2909.1900	- -	Other	40 % ad val.
	2909.2000	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	40 % ad val.
	2909.3000	-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	40 % ad val.

1	2		3	4
		-	Ether-alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives :	
	2909.4100	- -	2,2'- Oxydiethanol (diethylene glycol, digol)	40 % ad val.
	2909.4200	- -	Monomethyl ethers of ethylene glycol or of diethylene glycol	40 % ad val.
	2909.4300	- -	Monobutyl ether of ethylene glycol or of diethylene glycol	40 % ad val.
	2909.4400	- -	Other monoalkylethers of ethylene glycol or of diethylene glycol	40 % ad val.
	2909.4900	- -	Other	40 % ad val.
	2909.5000	-	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	40 % ad val.
	2909.6000	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivates	40 % ad val.
29.10			Epoxides, epoxyalcohols, epoxphenols and epoxyethers, with a three-memberd, ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2910.1000	-	Oxirane (ethylene oxide)	40 % ad val.
	2910.2000	-	Methyloxirane (propylene oxide)	40 % ad val.

1	2	3	4
		(epichlorohydrin)	40 % ad val.
	2910.9000	- Other	40 % ad val.
29.11	2911.0000	**Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.**	40 % ad val.
		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)	60 % ad val.
	2912.1200	- - Ethanal (acetaldehyde)	40 % ad val.
	2912.1300	- - Butanal (butyraldehyde, normal isomer)	40 % ad val.
	2912.1900	- - Other	40 % ad val.
		- Cyclic aldehydes without other oxygen function :	
	2912.2100	- - Benzaldehyde	40 % ad val.
	2912.2900	- - Other	40 % ad val.

1	2	3	4
	2912.3000	- Aldehyde-alcohols	40 % ad val.
		- - Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :	
	2912.4100	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	40 % ad val.
	2912.4200	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	40 % ad val.
	2912.4900	- - Other	40 % ad val.
	2912.5000	- Cyclic polymers of aldehydes	40 % ad val.
	2912.6000	- Paraformaldehyde	60 % ad val.
29.13	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No.29.12.	40 % ad val.
		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	40 % ad val.
	2914.1200	- - Butanone (methyl ethyl ketone)	40 % ad val.

1	2		3	4
	2914.1300	- -	4-Methylpentan-2-one (methyl isobutyl ketone)	40 % ad val.
	2914.1900	- -	Other	40 % ad val.
		-	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	
	2914.2100	- -	Camphor	40 % ad val.
	2914.2200	- -	Cyclohexanone and methylcyclohexanones	40 % ad val.
	2914.2300	- -	Ionones and methylionones	40 % ad val.
	2914.2900	- -	Other	40 % ad val.
	2914.3000	-	Aromatic ketones without other oxygen function	40 % ad val.
		-	Ketone-alcohols and ketone-aldehydes :	
	2914.4100	- -	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	40 % ad val.
	2914.4900	- -	Other	40 % ad val.
	2914.5000	-	Ketone-phenols and ketones with other oxygen function	40 % ad val.
		-	Quinones :	

1	2		3	4
	2914.6100	- -	Anthraquinone	40 % ad val.
	2914.6900	- -	Other	40 % ad val.
	2914.7000	-	Halogenated, sulphonated, nitrated or nitrosated derivatives	40 % ad val.
			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	50 % ad val.
	2915.1200	- -	Salts of formic acid	50 % ad val.
	2915.1300	- -	Esters of formic acid	50 % ad val.
		-	Acetic acid and its salts; acetic anhydride:	
	2915.2100	- -	Acetic Acid	40 % ad val.
	2915.2200	- -	Sodium acetate	40 % ad val.
	2915.2300	- -	Cobalt acetates	40 % ad val.

1	2		3	4
	2915.2400	- -	Acetic anhydride	40 % ad val.
		- -	Other :	
	2915.2910	- - -	Potassium acetate	40 % ad val.
	2915.2990	- - -	Other	40 % ad val.
		-	Esters of acetic acid :	
	2915.3100	- -	Ethyl acetate	50% ad val.
	2915.3200	- -	Vinyl acetate	50 % ad val.
	2915.3300	- -	n-Butyl acetate	50 % ad val.
	2915.3400	- -	Isobutyl acetate	50 % ad val.
	2915.3500	- -	2-Ethoxyethyl sacetate	50 % ad val.
	2915.3900	- -	Other	50 % ad val.
	2915.4000	-	Mono-, di- or trichloroacetic acids, their salts and esters	50 % ad val.
	2915.5000	-	Propionic acid, its salts and esters	50 % ad val.
	2915.6000	-	Butyric acids, valeric acids, their salts and ester	50 % ad val.

1	2		3	4
	2915.7000	-	Palmitic acid, stearic acid, their salts and esters	50 % ad val.
	2915.9000	-	Other	50 % ad val.
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	50 % ad val.
	2916.1200	- -	Esters of acrylic acid	50 % ad val.
	2916.1300	- -	Methacrylic acid and its salts	50 % ad val.
	2916.1400	- -	Esters of methacrylic acid	50 % ad val.
	2916.1500	- -	Oleic, linoleic or linolenic acids, their salts and esters	50 % ad val.
	2916.1900	- -	Other	50 % ad val.
	2916.2000	-	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	50 % ad val.

1	2		3	4
		-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides peroxyacids and their derivatives :	
	2916.3100	- -	Benzoic acid, its salts and esters	50 % ad val.
	2916.3200	- -	Benzoyl peroxide and benzoyl chloride	50 % ad val.
	2916.3300	- -	Phenylacetic acid, its salts and esters	50 % ad val.
	2916.3900	- -	Other	50 % ad val.
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	50 % ad val.
	2917.1200	- -	Adipic acid, its salts and esters	50 % ad val.
	2917.1300	- -	Azelaic acid, sebacic acid, their salts and esters	50 % ad val.
	2917.1400	- -	Maleic anhydride	**40 % ad val.**
	2917.1900	- -	Other	50 % ad val.

1	2		3	4
	2917.2000	-	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	50 % ad val.
			Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2917.3100	- -	Dibutyl orthophthalates	50 % ad val.
	2917.3200	- -	Dioctyl orthophthalates	40 % ad val.
	2917.3300	- -	Dinonyl or didecyl orthophthalates	50 % ad val.
	2917.3400	- -	Other esters of orthophthalic acid	50 % ad val.
	2917.3500	- -	Phthalic anhydride	40 % ad val.
	2917.3600	- -	Terephthalic acid and its salts	50 % ad val.
	2917.3700	- -	Dimethyl terephthalate	50 % ad val.
	2917.3900	- -	Other	50 % ad val.
29.18			**Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**	
		-	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides,	

1	2	3	4
		and their derivatives:	
	2918.1100	Lactic acid, its salts and esters	50 % ad val.
	2918.1200 - -	Tartaric acid	50 % ad val.
	2918.1300 - -	Salts and estera of tartaric acid	50 % ad val.
	2918.1400 - -	Citric acid	50 % ad val.
	- -	Salts and esters of citric acid:	
	2918.1510 - - -	Potassium citrate	40 % ad val.
	2918.1520 - - -	Sodium citrate	40 % ad val.
	2918.1530 - - -	Ferric ammonium citrate	50 % ad val.
	2918.1590 - - -	Other	50 % ad val.
	2918.1600 - -	Gluconic acid, its salts and esters	50 % ad val.
	2918.1700 - -	Phenylglycolic acid (mandelic acid), its salts and esters	50 % ad val.
	2918.1900 - -	Other	50 % ad val.
		Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	

1	2	3	4
	2918.2100 - -	Salicylic acid and its salts	50 % ad val.
	2918.2200 -	O-acetylsalicylic acid, its salts and esters	50 % ad val.
	2918.2300 - -	Other esters of salicyclic acid and their salts	50 % ad val.
	2918.2900 -	Other	50 % ad val.
	2918.3000 -	Carboxyilc acids with aidehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	50 % ad val.
	2918.9000 -	Other	50 % ad val.
		VIIL-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, altrated or nitrosated derivatives.**	50 % ad val.
29.20		**Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, altrated or nitrosated derivatives.**	
	2920.1000 -	Thiophosphoric esters (phosphorothiostes) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivaties.	50 % ad val.
	2922.1300 - -	Triethanolamine and its salts	**40 % ad val.**
	2922.1900 - -	Other	**40 % ad val.**

1	2		3	4
	29.20.9000	-	Other	50 % ad val.
			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	50 % ad val.
	2921.1200	- -	Diethylamine and its salts	50 % ad val.
	2921.1900	- -	Other	50 % ad val.
		-	Acyclic polyamines and their derivatives; salts thereof:	
	2921.2100	- -	Ethylenediamine and its salts	50 % ad val.
	2921.2200	- -	Hexamethylenediamine and its salts	50 % ad val.
	2921.2900	- -	Other	50 % ad val.
	2921.3000	- -	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	50 % ad val.
		-	Aromatic monoamines and their derivatives; salts thereof :	
	2921.4100	- -	Aniline and its salts	50 % ad val.
	2921.4200	- -	Aniline derivatives and their salts	50 % ad val.

1	2		3	4
	2921.4300	- -	Toluidines and their derivatives; salts thereof	50 % ad val.
	2921.4400	- -	Diphenylamine and its derivatives; salts thereof	50 % ad val.
	2921.4500	- -	1-Naphthylamine(alpha-naphthylamine), 2-napthylamine (beta-naphthylamine) and their derivatives; salts thereof	50 % ad val.
	2921.4900	- -	Other	50 % ad val.
			Aromatic polyamines and their derivatives; salts thereof :	
	2921.5100	- -	O-,m-,p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	50 % ad val.
	2921.5900	- -	Other	50 % ad val.
29.22			**Oxygen-function amino-compounds.**	
		-	Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :	
	2922.1100	- -	Monethanolamine and its salts	**40 % ad val.**
	2922.1200	- -	Diethanolamine and its salts	**40 % ad val.**
	2922.1300	- -	Triethanolamine and its salts	**40 % ad val.**
	2922.1900	- -	Other	**40 % ad val.**

1	2		3	4
		-	Amino-nephthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :	
	2922.2100	- -	Aminohydroxynaphthalenesulphonic acids and their salts	50 % ad val.
	2922.2200	- -	Anisides, dianisidines, phenetidines, and their salts	50 % ad val.
	2922.2900	- -	Other	50 % ad val.
	2922.3000	-	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	50 % ad val.
		-	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	50 % ad val.
	2922.4200	- -	Glutamic acid and its salts	50 % ad val.
	2922.4900	- -	Other	50 % ad val.
	2922.5000	-	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	50 % ad val.
29.23			Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	
	2923.1000		Choline and its salts	50 % ad val.

1	2		3	4
	2923.2000	-	Lecithins and other phosphoamino-lipids	50 % ad val.
	2923.9000	-	Other	50 % ad val.
29.24			**Carboxyamide-function compounds; amide-function compounds of carbonic acid.**	
	2924.1000	-	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	50 % ad val.
		-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :	
	2924.2100	- -	Ureines and their derivatives; salts thereof	50 % ad val.
	2924.2900	- -	Other	50 % ad val.
29.25			**Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.**	
		-	Imides and their derivatives; salts thereof :	
	2925.1100	- -	Saccharin and its salts	80 % ad val.
	2925.1900	- -	Other	50 % ad val.
	2925.2000	-	Imines and their derivatives; salts thereof	50 % ad val.
29.26			**Nitrile-function compounds.**	

1	2		3	4
	2926.1000	-	Acrylonitrile	50 % ad val.
	2926.2000	-	-1-Cyanoguanidine (dicyandiamide)	50 % ad val.
	2926.9000	-	Other	50 % ad val.
29.27	2927.0000		Diazo-, azo- or azoxy-compounds.	50 % ad val.
29.28	2928.0000		Organic derivatives of hydarazine or of hydroxylamine.	50 % ad val.
29.29			Compounds with other nitrogen function.	
	2927.1000	-	Isocyanates	50 % ad val.
	2927.9000	-	Other	50 % ad val.
			X.-ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30			Organo-sulphur compounds.	
	2930.1000	-	Dithiocarbonates (xanthates)	50 % ad val.
	2930.2000	-	Thiocarbamates and dithiocarbamates	50 % ad val.
	2930.3000	-	Thiuram mono-, di- or tetrasulphides	50 % ad val.
	2930.4000	-	Methionine	50 % ad val.

1	2	3	4
		- Other :	
	2930.9010	- - - Allylisothiocyanate	50 % ad val.
	2930.9090	- - - Other	50 % ad val.
29.31	2931.0000	**Other organo-inorganic compounds.**	50 % ad val.
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	50 % ad val.
	2932.1200	- - 2-Furaldehyde (furfuraldehyde)	50 % ad val.
	2932.1300	- - Furfuryl alcohol and tetrahydro-furfuryl alcohol	50 % ad val.
	2932.1900	- - Other	50 % ad val.
		- Lactones :	
	2932.2100	- - Coumarin, methylcoumarins and ethylcoumarins	50 % ad val.
	2932.2900	- - Other lactones	50 % ad val.
	2932.9000	- Other	50 % ad val.

1	2		3	4
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	50 % ad val.
	2933.1900	- -	Other	50 % ad val.
		-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :	
	2933.2100	- -	Hydantoin and its derivatives	50 % ad val.
	2933.2900	- -	Other	50 % ad val.
		-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :	
	2933.3100	- -	Pyridine and its salts	50 % ad val.
	2933.3900	- -	Other	50 % ad val.
	2933.4000	-	Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused	50 % ad val.
		-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts :	

1	2	3	4
	2933.5100	- - Malonylurea (barbituric acid) and its derivatives; salts thereof	50 % ad val.
	2933.5900	- - Other	50 % ad val.
		- Compounds containing an unfused triazine ring (swhether or not hydrogenated) in the structure :	
	2933.6100	- - Melamine	50 % ad val.
	2933.6900	- - Other	50 % ad val.
		- Lactams :	
	2933.7100	- - 6-Hexanelactam (epsilon-caprolactum)	40 % ad val.
	2933.7900	- - Other lactams	40 % ad val.
	2933.9000	- Other	40 % ad val.
29.34		Other heterocylic compounds.	
	2934.1000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	50 % ad val.
	2934.2000	- Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	50 % ad val.
	2934.3000	- Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	50 % ad val.

1	2	3	4
	2934.9000	- Other	50 % ad val.
29.35	2935.0000	Sulphonamides.	50 % ad val.
		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	50 % ad val.
		- Vitamins and their derivatives, unmixed :	
	2936.2100	- - Vitamins A and their derivatives	50 % ad val.
	2936.2200	- - Vitamin B1 and its derivatives	50 % ad val.
	2936.2300	- - Vitamin B2 and its derivatives	50 % ad val.
	2936.2400	- - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	50 % ad val.
	2936.2500	- - Vitamin B6 and its derivatives	50 % ad val.
	2936.2600	- - Vitamin B12 its derivatives	50 % ad val.
	2936.2700	- - Vitamin C and its derivatives	50 % ad val.
	2936.2800	- - Vitamin E and its derivatives	50 % ad val.

1	2	3	4
	2936.2900	- - Other vitamins and their derivatives	50 % ad val.
	2936.9000	- Other, including natural concentrates	50 % ad val.
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	50 % ad val.
		- Adrenal cortical hormones and their derivatives :	
	2937.2100	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	50 % ad val.
	2937.2200	- - Halogenated derivatives of adrenal cortical hormones	50 % ad val.
	2937.2900	- - Other	50 % ad val.
		- Other hormones and their derivatives other steroids used primarily as hormones :	
	2937.9100	- - Insulin and its salts	50 % ad val.
	2937.9200	- - Oestrogens and progestogens	50 % ad val.
	2937.9900	- - Other	50 % ad val.

1	2	3	4
		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	50 % ad val.
	2938.9000	- Other	50 % ad val.
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	50 % ad val.
		- Alkaloids of cinchona and their derivatives; salts thereof :	
	2939.2100	- - Quinine and its salts	50 % ad val.
	2939.2900	- - Other	50 % ad val.
	2939.3000	- Caffeine and its salts	50 % ad val.
	2939.4000	- Ephedrines and their salts	50 % ad val.
	2939.5000	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof	50 % ad val.

1	2	3	4
	2939.6000	- Alkaloids of rye ergot and their derivatives; salts thereof	50 % ad val.
	2939.7000	- Nicotine and its salts	50 % ad val.
	2939.9000	- Other	50 % ad val.
		XIII.-OTHER ORGANIC COMPOUNDS	
29.40	**2940.0000**	**Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers ad sugar esters, and their salts, other than products of heading No.29.37, 29.38 or 29.39.**	50 % ad val.
29.41.		**Antibiotics.**	
	2941.1000	- Penicillins and their derivativs with a penicillanic acid structure; salts thereof	50 % ad val.
	2941.2000	- Streptomycins and their derivatives; salts thereof	50 % ad val.
	2941.3000	- Tetracyclines and their derivatives; salts thereof	50 % ad val.
	2941.4000	- Chloramphenicol and its derivatives; salts thereof	50 % ad val.
	2941.5000	- Erythromycin and its derivatives; salts thereof	50 % ad val.
	2941.9000	- Other	50 % ad val.
29.42	2942.0000	Other organic compounds.	50% ad val.

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:

(a) Foods or beverages (such as dietetic, or fortified foods, foods supplements, tonic beverages and mineral waters) (Section IV);

(b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);

(c) Aqueous distillate or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);

(d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(e) Soap or other products of heading No. 34.01 containing added medicaments;

(f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or

(g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

2. For the purposes of headings Nos. 30.03 and 30.04 and of Note 3(d) to this Chapter, the following are to be treated:

(a) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

(1) Colloidal solutions and suspensions (other than colloidal sulphur);

(2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and

(3) Salts and concentrates obtained by evaporating natural mineral waters.

3. Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:

(a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;

(b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorable surgical or dental haemostatics;

(d) Opacifying preparation for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits; and

(h) Chemical contraceptive preparations based on harmones or spermicides.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
30.01		**Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.**	
	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

1	2		3	4
30.02			**Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures 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
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

1	2		3	4
	3003.4000	-	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	Free
	3003.9000	-	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 cortex 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	Free
	3004.5000	-	Other medicaments containing vitamins or other products of heading No.29.36	Free
	3004.9000	-	Other	Free

1	2	3	4
30.05		**Wadding, gauze, bandages and similar articles (for example, dressing, 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	40 % ad val.
	3005.9000	- Other	40 % ad val.
30.06		**Pharmaceutical goods specified in Note 3 to this Chapter.**	
	3006.1000	- Sterile surgical categut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	40 % ad val.
	3006.2000	- Blood-grouping reagents	40 % ad val.
	3006.3000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free
	3006.4000	- Dental cements and other dental fillings; bone reconstruction cements :	30 % ad val.
	3006.5000	- First-aid boxes and kits	40 % ad val.
	3006.6000	- Chemical contraceptive preparations based on hormones or spermicides	Free

CHAPTER 31

FERTILISERS

Notes.

1. The Chapter does not cover:

(a) Animal blood of heading No. 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.23; optical elements of potassium chloride (heading No. 90.01).

2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:

(i) sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixture of calcium nitrate and ammonium nitrate;

(vi) Double salts (whether or not pure) or mixture of calcium nitrate and magnesium nitrate;

(vii) Calcium cyanamide, whether or not pure or treated with oil;

(viii) Urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

(C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilisers consisting of the goods of subparagraph (A)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

(ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated then for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of flourine calculated on the dry anhydrous product.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the flourine content limit.

(C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the flourine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms of packages described in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together.

5. Ammonium dihydrogenorthphosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 31.05.

6. For the purposes of heading No. 31.05, the term "other fertiliser" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
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**
	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 an ammonium nitrate in aqueous or ammoniacal solution	**Free**

1	2		3	4
	3102.9000	-	Other, including mixtures not specified in the foregoing sub-headings	Free
31.03			**Mineral or chemical fertilisers, phosphatic.**	
	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 hydrogenorthophosphate (diammonium phosphate)	Free

1	2		3	4
	3105.4000	-	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosophate)	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
	3105.6000	-	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Free
	3105.9000	-	Other	Free

CHAPTER 32

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

Notes.

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06) glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms of packings for retail sale, of heading No. 32.12);

(b) Tannates or other tannin derivatives of products of headings Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).

2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings Nos. 32.03, 32.04, 32.05, and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
32.01		**Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.**	
	3201.1000	- Quebracho extract	20 % ad val.
	3201.2000	- Wattle extract	20 % ad val.
	3201.3000	- Oak or chestnut extract	20 % ad val.

1	2	3	4
		- Other :	
	3201.9010	- - - Acacia catechu (cutch) and gambier	Rs.28/- per kg.
	3201.9090	- - - Other	20 % ad val.
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	20 % ad val.
		- Other :	
	3202.9010	- - - Tanning substances, tanning preparations, based on chromium sulphate	80 % ad val.
	3202.9090	- - - Other	20 % ad val.
32.03		**Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter.**	
	3203.0010	- - - Obtained from Acacia catchen (black cutch)	Rs.28/- per kg.
	3203.0090	- - - Other	80 % ad val.
32.04		**Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.**	

1	2	3	4
	-	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :	
3204.1100	- -	Disperse dyes and preparations based thereon	Rs.40/- per kg. + 20 % ad val.
3204.1200	- -	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	Rs.40/- per kg. + 20 % ad val.
3204.1300	- -	Basic dyes and preparations based thereon	Rs.40/- per kg. + 20 % ad val.
3204.1400	- -	Direct dyes and preparations based thereon	Rs.40/- per kg. + 20 % ad val.
3204.1500	- -	Vat dyes (including those usable in that state as pigments) and preparations based thereon	Rs.40/- per kg. + 20 % ad val.
3204.1600	- -	Reactive dyes and preparations based thereon	Rs.40/- per kg. + 20 % ad val.
3204.1700	- -	Pigments and preparations based thereon	Rs.40/- per kg. + 20 % ad val.

1	2		3	4
	3204.1900	- -	Other, including mixtures of colouring matter of two or more of the sub-heading Nos.3204.1100 to 3204.1900	Rs.40/- per kg. + 20 % ad val.
	3204.2000	-	Synthetic organic products of a kind used as fluorescent brightening agents	80 % ad val.
	3204.9000	-	Other	80 % ad val.
32.05	3205.0000		**Colour lakes; preparations based on colour lakes as specified in Note 3 to this Chapter.**	80 % ad val.
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	80 % ad val.
	3206.2000	-	Pigments and preparations based on chromium compounds	80 % ad val.
	3206.3000	-	Pigments and preparations based on cadmium compounds	80 % ad val.
		-	Other colouring matter and other preparations :	
	3206.4100	- -	Ultramarine and preparations based thereon	80 % ad val.
	3206.4200	- -	Lithopone and other pigments and preparations based on zinc sulphide	80 % ad val.

1	2		3	4
	3206.4300	- -	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	80 % ad val.
	3206.4900	- -	Other	80 % ad val.
	3206.5000	-	Inorganic products of a kind used as luminophores	80 % ad val.
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 preparations	80 % ad val.
	3207.2000	-	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	80 % ad val.
	3207.3000	-	Liquid lustres and similar preparations	80 % ad val.
	3207.4000	-	Glass frit and other glass, in the form of powder, granules or flakes	80 % ad val.
32.08			Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
	3208.1000	-	Based on polyesters	80 % ad val.

1	2	3	4
	3208.2000	- Based on acrylic or vinyl polymers	80 % ad val.
	3208.9000	- Other	80 % ad val.
32.09		**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**	
	3209.1000	- Based on acrylic or vinyl polymers	80 % ad val.
	3209.9000	- Other	80 % ad val.
32.10		**Other paints and varnishes (including enamels, lacquers, and distempers); prepared water pigments of a kind used for finishing leather.**	
	3210.0010	- - - Distempers	80 % ad val.
	3210.0020	- - - Prepared water pigments of a kind used for finishing leather	80 % ad val.
	3210.0090	- - - Other	80 % ad val.
32.11	3211.0000	**Prepared driers.**	80 % ad val.
32.12		**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sales.**	
	3212.1000	- Stamping foils	80 % ad val.
	3212.9000	- Other	80 % ad val.

1	2		3	4
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	20 % ad val.
	3213.9000	-	Other	20 % ad val.
32.14			**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.**	
	3214.1000	-	Mastics; painters' fillings	80 % ad val.
	3214.9000	-	Other	80 % ad val.
32.15			**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**	
		-	Printing ink :	
	3215.1100	- -	Black	40 % ad val.
	3215.1200	- -	Other	40 % ad val.
		-	Other :	
	3215.9010	- - -	Inks for ball point pens and fine liners	Free
	3215.9090	- - -	Other	40 % ad val.

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:

   (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;

   (b) Soap or other products of heading No. 34.01; or

   (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.

2. Headings Nos. 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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.**	

1	2	3	4
	-	Essential oils of citrus fruit :	
3301.1100	- -	Of bergamot	125 % ad val.
3301.1200	- -	Of orange	125 % ad val.
3301.1300	- -	Of lemon	125 % ad val.
3301.1400	- -	Of lime	125 % ad val.
3301.1900	- -	Other	125 % ad val.
	-	Essential oils other than those of citrus fruit :	
3301.2100	- -	Of geranium	125 % ad val.
3301.2200	- -	Of jasmin	-125 % ad val.
3301.2300	- -	Of lavender or of lavandin	125 % ad val.
3301.2400	- -	Of peppermint (Mentha piperita	125 % ad val.
3301.2500	- -	Of other mints	125 % ad val.
3301.2600	- -	Of vetiver	125 % ad val.
3301.2900	- -	Other	125 % ad val.
3301.3000	-	Resinoids	125 % ad val.

1	2		3	4
	3301.9000	-	Other	125 % ad val.
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	125 % ad val.
	3302.9000	-	Other	125 % ad val.
33.03	3303.0000		**Perfumes and toilet waters.**	125 % ad val.
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	125 % ad val.
	3304.2000	-	Eye make-up preparations	125 % ad val.
	3304.3000	-	Manicure or pedicure preparations	125 % ad val.
		-	Other :	
	3304.9100	- -	Powders, whether or not compressed	125 % ad val.
	3304.9900	- -	Other	125 % ad val.
33.05			**Preparations for use on the hair.**	

1	2		3	4
	3305.1000	-	Shampoos	125 % ad val.
	3305.2000	-	Preparations for permanent waving or straightening	125 % ad val.
	3305.3000	-	Hair lacquers	125 % ad val.
	3305.9000	-	Other	125 % ad val.
33.06			**Preparations for oral or dental hygiene, including denture fixative pastes and powders.**	
		-	Dentifrices :	
	3306.1010	- - -	Tooth Powder	125 % ad val.
	3306.1020	- - -	Denture Cleaners	125 % ad val.
	3306.1090	- - -	Other	125 % ad val.
			Other :	
	3306.9010	- - -	Denture fixative pastes and powders	Free
	3306.9090	- - -	Other	125 % ad val.
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	125 % ad val.

1	2		3	4
	3307.2000	-	Personal deodorants and antiperspirants	125 % ad val.
	3307.3000	-	Perfumed bath salts and other bath preparations	125 % ad val.
		-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
	3307.4100	- -	"Agarbatti" and other odoriferous preparations which operate by burning	125 % ad val.
	3307.4900	- -	Other	125 % ad val.
	3307.9000	-	Other	125 % ad val.

CHAPTER 34

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

Notes:

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);

   (b) Separate chemically defined compounds; or

   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "souring powders and similar preparations".

3. For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

(a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

(b) reduce the surface tension of water to 4.5. × 10º-2 N/m (45 dyne/om) or less.

4. In heading No. 34.03 the expression "pertoleum oils and oils obtained from bituminious minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(A) Chemically produced organic products of a waxy character, whether or not water-soluble;

(B) Products obtained by mixing different waxes;

(C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;

(c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.).

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
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 nonwovens, impregnated, coated or covered with soap or detergent.**	
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :	
		- - For toilet use (including medicated products) :	
	3401.1110	- - - Shaving soap	100 % ad val.
	3401.1190	- - - Other	100 % ad val.
	3401.1900	- - Other	100 % ad val.
	3401.2000	- Soap in other forms	100 % ad val
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	50 % ad val.

1	2		3	4
	3402.1200	- -	Cationic	50 % ad val.
	3402.1300	- -	Non-ionic	50 % ad val.
	3402.1900	- -	Other	50 % ad val.
	3402.2000	-	Preparations put up for retail sale	**100 % ad val.**
		-	Other :	
	3402.9010	- - -	Surface active preparations	60 % ad val.
	3402.9090	- - -	Other	**100 % ad val.**
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 :	
	3403.1100	- -	Preparations for the treatment of textile materials, leather, furskins or other materials	60 % ad val.
	3403.1900	- -	Other	60 % ad val.
		-	Other :	

1	2		3	4
	3403.9100	- -	Preparations for the treatment of textile materials, leather, furskins or other materials	60 % ad val.
	3403.9900	- -	Other	60 % ad val.
34.04			Artificial waxes and prepared waxes.	
	3404.1000	-	Of chemically modified lignite	60 % ad val.
	3404.2000	-	Of polyethylene glycol	60 % ad val.
	3404.9000	-	Other	60 % ad val.
34.05			Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular 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	100 % ad val.
	3405.2000	-	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	100 % ad val.
	3405.3000	-	Polishes and similar preparations for coachwork, other than metal polishes	100 % ad val.

1	2	3	4
	3405.4000	- Scouring pastes and powders and other scouring preparations :	100 % ad val.
		- Other:	
	3405.9010	- - - Valve grinding paste	60 % ad val.
	3405.9090	- - - Other	100 % ad val.
34.06	3406.0000	**Candles, tapers and the like.**	100 % ad val.
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	30 % ad val.
	3407.0090	- - - Other	60 % ad val.

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes.

1. This Chapter does not cover :

   (a) Yeasts (heading No. 21.02);

(b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

(c) Enzymatic preparations for pre-tanning (heading No. 32.02);

(d) Enzymatic soaking or washing preparatons or other products of Chapter 34;

(e) Hardened proteins (heading No. 39.13); or

(f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
35.01		**Casein, caseinates and other casein derivatives; casein glues.**	
	3501.1000	- Casein	60 % ad val.
	3501.9000	- Other	60 % ad val.
35.02		**Albumins, albuminates and other albumin derivatives.**	
	3502.1000	- Egg albumin	60 % ad val.
	3502.9000	- Other	60 % ad val.
35.03	3503.0000	**Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein**	

1	2	3	4
		glues of heading No.35.01.	80 % ad val.
35.04	3504.0000	Peptones and their derivatives; other protein substances and their derivatives not elsewhere specified or included; hide powder, whether or not chromed.	80 % ad val.
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
	3505.1000	- Dextrins & other modified starches	80 % ad val.
	3505.2000	- Glues	80 % ad val.
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.	100 % ad val.
		- Other:	
	3506.9100	- Adhesives based on rubber or plastics (including artificial resins)	100 % ad val.
	3506.9900	- Other	100 % ad val.
35.07		Enzymes; prepared enzymes not elsewhere specified or included.	

1	2	3	4
	3507.1000	- Rennet and concentrates thereof	40 % ad val.
	3507.9000	- Other	40 % ad val.

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) below.

2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3; and

(c) Resin torches, firelighters and the like.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
36.01	3601.0000	Propellent powders.	40 % ad val.
36.02	3602.0000	Prepared explosives, other than propellent powders.	40 % ad val.

1	2	3	4
36.03	3603.0000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	40 % ad val.
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
	3604.1000	- Fireworks	125 % ad val.
	3604.9000	- Other	40 % ad val.
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04.	Rs. 25/- per 1000 matches or fraction thereof
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	100 % ad val.
		- Other :	
	3606.9010	- - - Flints for lighters	100 % ad val.
	3606.9090	- - - Other	100 % ad val.

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap materials.

2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
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	Free
	3701.2000	-	Instant print film	60 % ad val.
	3701.3000	-	Other plates and film, with any side exceeding 255 mm	60 % ad val.
		-	Other :	
	3701.9100	- -	For colour photography (polychrome)	60 % ad val.
	3701.9900	- -	Other	60 % ad val.
37.02			**Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.**	

1	2		3	4
	3702.1000	-	For X-ray	Free
	3702.2000	-	Instant print film	60 % ad val.
		-	Other film, without sprocket holes, of a width not exceeding 105 mm :	
	3702.3100	- -	For colour photography (polychrome)	60 % ad val.
	3702.3200	- -	Other, with silver halide emulsion	60 % ad val.
	3702.3900	- -	Other	60 % ad val.
		-	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)	60 % ad val.
	3702.4200	- -	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	60 % ad val.
	3702.4300	- -	Of a width exceeding 610 mm and of a length not exceeding 200 m	60 % ad val.
	3702.4400	- -	Of a width exceeding 105 mm but not exceeding 610 mm	60 % ad val.
		-	Other film, for colour photography (polychrome) :	
	3702.5100	- -	Of a width not exceeding 16 mm and of a length not exceeding 14 m	60 % ad val.

1	2		3	4
	3702.5200	- -	Of a width not exceeding 16 mm and of a length exceeding 14 m	60 % ad val.
	3702.5300	- -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	60 % ad val.
	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	60 % ad val.
	3702.5500	- -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	60 % ad val.
	3702.5600	- -	Of a width exceeding 35 mm	60 % ad val.
		-	Other :	
	3702.9100	- -	Of a width not exceeding 16 mm and of a length not exceeding 14 m	60 % ad val.
	3702.9200	- -	Of a width not exceeding 16 mm and of a length exceeding 14 m	60 % ad val.
	3702.9300	- -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	60 % ad val.
	3702.9400	- -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	60 % ad val.
	3702.9500	- -	Of a width exceeding 35 mm	60 % ad val.

1	2	3	4
37.03		**Photographic paper, paperboard and textiles, sensitised, unexposed.**	
	3703.1000	- In rolls of a width exceeding 610 mm	100 % ad val.
	3703.2000	- Other, for colour photography (polychrome)	100 % ad val.
	3703.9000	- Other	100 % ad val.
37.04		**Photographic plates, film, paper, paperboard and textiles, exposed but not developed.**	
	3704.0010	- - - Cinematograph film	Re.1/- per meter
	3704.0090	- - - Other	100 % ad val.
37.05		**Photographic plates and film, exposed and developed, other than cinematograph film.**	
	3705.1000	- For offset reproduction	100 % ad val.
	3705.2000	- Microfilms	Free
	3705.9000	- Other	100 % ad val.
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.1.75 per meter

1	2	3	4
	3706.9000	- Other	Rs. 1.75 per meter
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	- Sensitised emulsions	40 % ad val.
	3707.9000	- Other	40 % ad val.

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds with the exception of the following:

   (1) Artificial graphite (heading No. 38.01);

   (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38.08;

   (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);

   (4) Products specified in Note 2(a) or 2(c) below.

   (b) Mixtures of chemicals with food stuffs or other substances with nutritive value, of a kind used in the preparation of human food stuffs (generally heading No. 21.06).

   (c) Medicaments (heading No. 30.03 or 30.04).

2. Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors and other correcting fluids put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones.).

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
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	30 % ad val.
	3801.2000	-	Colloidal or semi-colloidal graphite	30 % ad val.
	3801.3000	-	Carbonaceous pastes for electrodes and similar pastes for furnace linings	30 % ad val.
	3801.9000	-	Other	30 % ad val.
38.02			**Activated carbon; activated natural mineral products; animal black, including spent animal black.**	
	3802.1000	-	Activated carbon	30 % ad val.

1	2	3	4
	3802.9000	- Other	30 % ad val.
38.03	3803.0000	Tall oil, whether or not refined.	40 % ad val.
38.04	3804.0000	Residual lyes from the manufactures of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03.	40 % ad val.
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 constitutent.	
	3805.1000	- Gum, wood or sulphate turpentine oils	40 % ad val.
	3805.2000	- Pine oil	40 % ad val.
	3805.9000	- Other	40 % ad val.
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
	3806.1000	- Rosin	40 % ad val.
	3806.2000	- Salts of rosin or of resin acids	40 % ad val.
	3806.3000	- Ester gums	40 % ad val.

1	2		3	4
	3806.9000	-	Other	40 % ad val.
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.**	40 % ad val.
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	60 % ad val.
	3808.1090	- - -	Other	Free
	3808.2000	-	Fungicides	Free
	3808.3000	-	Herbicides, anti-sprouting products and plant-growth regulators	Free
		-	Disinfectants :	
	3808.4010	- - -	In packings for sale by retail	60 % ad val.
	3808.4090	- - -	Other	Free
	3808.9000	-	Other	60 % ad val.
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.**	

1	2		3	4
	3809.1000	-	With a basis of amylaceous substances	60 % ad val.
		-	Other	
	3809.9100	- -	Of a kind used in the textile industry	60 % ad val.
	3809.9200	- -	Of a kind used in the paper industry	60 % ad val.
	3809.9900	- -	Other	60 % ad val.
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	50 % ad val.
	3810.9000	-	Other	50 % ad val.
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	60 % ad val.

1	2		3	4
	3811.1900	- -	Other	60 % ad val.
		-	Additives for lubricating oils :	
	3811.2100	- -	Containing petroleum oils or oils obtained from bituminous minerals	60 % ad val.
	3811.2900	- -	Other	60 % ad val.
	3811.9000		Other	60 % ad val.
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	60 % ad val.
	3812.2000	-	Compound plasticisers for rubber or plastics	60 % ad val.
	3812.3000	-	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	60 % ad val.
38.13	3813.0000		Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	50 % ad val.
38.14	3814.0000		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	60 % ad val.

1	2	3	4
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
		- Supported catalysts :	
	3815.1100	- - With nickel or nickel compounds as the active substance	40 % ad val.
	3815.1200	- - With precious metal or precious metal compounds as the active substance	40 % ad val.
	3815.1900	- - Other	40 % ad val.
	3815.9000	- Other	40 % ad val.
38.16	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01.	50 % ad val.
38.17		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No.27.07 or 29.02.	
	3817.1000	- Mixed alkybenzenes	40 % ad val.
	3817.2000	- Mixed alkylnaphthalenes	40 % ad val.
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.	40 % ad val.
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.	60 % ad val.

1	2	3	4
38.20	3820.0000	Anti-freezing preparations and prepared de-icing fluids.	40 % ad val.
38.21.	3821.0000	Prepared culture media for development of micro-organisms.	60 % ad val.
38.22	3822.0000	Composite diagnostic or laboratory reagents, other than those of heading No.30.02 or 30.06.	40 % ad val.
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	40 % ad val.
	3823.2000	- Naphthenic acids, their water-insoluble salts and their esters	50 % ad val.
	3823.3000	- Non-agglomerated metal carbides mixed together or with metallic binders	50 % ad val.
	3823.4000	- Prepared additives for cements, mortars or concretes	60 % ad val.
	3823.5000	- Non-refractory mortars and concretes	50 % ad val.
	3823.6000	- Sorbitol other than that of sub-heading No.2905.4400	40 % ad val.
	3823.9000	- Other	50 % ad val.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constitutents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 39.18, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of heading Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser)by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

(a) Waxes of heading No. 27.12 or 34.04;

(b) Separate chemically defined organic compounds (Chapter 29);

(c) Heparin or its salts (heading No. 30.01);

(d) Stamping foils of heading No. 32.12;

(e) Organic surface-active agents or preparations of heading No. 34.02;

(f) Run gums or ester gums (heading 38.06);

(g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(h) Saddlery or harness (heading No. 42.01) or trunks, suitcases, hand-bags or other containers of heading No. 42.02;

(ij) Plaits, wickerwork or other articles of Chapter 46;

(k) Wall coverings of heading No. 48.14;

(l) Goods of Section XI (textile and textile articles);

(m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);

(n) Imitation jewellery of heading No. 71.17;

(o) Articles of Section XVI (machines and mechanical or electrical appliances),

(p) Parts of aircraft or vehicles of Section XVII;

(q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(r) Articles of Chapter 91 (for example, clock or watch cases);

(s) Articles of Chapter 92 (for example, musical instruments or parts thereof);

(t) Articles of Chapter 94 (for example,furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(u) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3. Headings Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less than 60% by volume distilis at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings Nos. 39.01 and 39.02);

(b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);

(c) Other synthetic polymers with an saverage of at least 5 monomer units;

(d) Silicones (heading No. 39.10);

(e) Resols (heading No. 39.09) and other prepolymers

4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer;

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

The expression "copolymers" covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings Nos. 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and smililar bulk forms.

7. Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 39.14).

8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does

not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the plastic layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut, they become articles ready for use).

11. Heading No. 39.25 applies only to the following articles not being products covered by any of the earlier headings of sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings therefor;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Sub-heading Note.

1. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same sub-heading as homopolymers of the predominant

comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same sub-heading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other sub-heading and that there is no residual sub-heading named "Other" in the series of sub-headings concerned. Polymer blends are to be classified in the same sub-heading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportion.

Heading No.	Sub-Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
		I.-PRIMARY FORMS	
39.01		**Polymers of ethylene, in primary forms.**	
	3901.1000	- Polyethylene having a specific gravity of less than 0.94	Rs. 7/- per kg.
	3901.2000	- Polyethylene having a specific gravity of 0.94 or more	Rs. 7/- per kg.
	3901.3000	- Ethylene-vinyl acetate copolymers	Rs. 7/- per kg.
	3901.9000	- Other	Rs. 7/- per kg.
39.02		**Polymers of propylene or of other olefins, in primary forms.**	
	3902.1000	- Polypropylene	Rs. 7/- per kg.
	3902.2000	- Polyisobutylene	Rs. 7/- per kg.
	3902.3000	- Propylene copolymers	Rs. 7/- per kg.
	3902.9000	- Other	Rs. 7/- per kg.

1	2		3	4
39.03			**Polymers of styrene, in primary forms.**	
		-	Polystyrene :	
	3903.1100	- -	Expansible	Rs. 7/- per kg.
	3903.1900	- -	Other	Rs. 7/- per kg.
	3903.2000	-	Styrene-acrylonitrile (SAN) copolymers	Rs. 7/- per kg.
	3903.3000	-	Acrylonitrile-butadiene-styrene (ABS) copolymers	Rs. 7/- per kg.
	3903.9000	-	Other	Rs. 7/- per kg.
39.04			**Polymers of vinyl chloride or of other halogenated olefins, in primary forms.**	
	3904.1000	-	Polyvinyl chloride, not mixed with any other substances	Rs. 7/- per kg.
		-	Other polyvinyl chloride :	
	3904.2100	- -	Non-plasticised	Rs. 7/- per kg.
	3904.2200	- -	Plasticised	Rs. 7/- per kg.
	3904.3000	-	Vinyl chloride-vinyl acetate copolymers	Rs. 7/- per kg.
	3904.4000	-	Other vinyl chloride copolymers	Rs. 7/- per kg.

1	2		3	4
	3904.5000	-	Vinylidene chloride polymers	Rs. 7/- per kg.
		-	Fluoro-polymers :	
	3904.6100	- -	Polytetrafluoroethylene	Rs. 7/- per kg.
	3934.6900	- -	Other	Rs. 7/- per kg.
	3904.9000	-	Other	Rs. 7/- per kg.
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	Rs. 7/- per kg.
	3905.1900	- -	Other	Rs. 7/- per kg.
	3905.2000	-	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	Rs. 7/- per kg.
	3905.9000	-	Other	Rs. 7/- per kg.
39.06			**Acrylic polymers in primary forms.**	
	3906.1000	-	Polymethyl-methacrylase	Rs. 7/- per kg.
	3906.9000	-	Other	Rs. 7/- per kg.

1	2		3	4
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	Rs. 7/- per kg.
	3907.2000	-	Other polyethers	Rs. 7/- per kg.
	3907.3000	-	Epoxide resins	Rs. 7/- per kg.
	3907.4000	-	Polycarbonates	Rs. 7/- per kg.
	3907.5000	-	Alkyd resins	Rs. 7/- per kg.
	3907.6000	-	Polyethylene terephthalate	Rs. 7/- per kg.
		-	Other polyesters :	
	3907.9100	- -	Unsaturated	Rs. 7/- per kg.
	3907.9900	- -	Other	Rs. 7/- per kg.
39.08			**Polyamides in primary forms.**	
	3908.1000	-	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or 6,12	Rs. 7/- per kg.
	3908.9000	-	Other	Rs. 7/- per kg.

1	2		3	4
39.09			**Amino-resins, phenolic resins and polyurethanes, in primary forms.**	
	3909.1000	-	Urea resins; thiourea resins	Rs. 7/- per kg.
	3909.2000	-	Melamine resins	Rs. 7/- per kg.
	3909.3000	-	Other amino-resins	Rs. 7/- per kg.
	3909.4000	-	Phenolic resins	Rs. 7/- per kg.
	3909.5000	-	Polyurethanes	Rs. 7/- per kg.
39.10	3910.0000		**Silicones in primary forms.**	Rs. 7/- per kg.
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	Rs. 7/- per kg.
	3911.9000	-	Other	Rs. 7/- per kg.
39.12			**Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.**	
		-	Cellulose acetates :	
	3912.1100	- -	Non-plasticised	Rs. 7/- per kg.

1	2	3	4
	3912.1200	- - Plasticised	Rs. 7/- per kg.
	3912.2000	- Cellulose nitrates (including collodions	Rs. 7/- per kg.
		- Cellulose ethers :	
	3912.3100	- - Carboxylmethylcellulose and its salts	Rs. 7/- per kg.
	3912.3900	- - Other	Rs. 7/- per kg.
	3912.9000	- Other	Rs. 7/- per kg.
39.13		**Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.**	
	3913.1000	- Alginic acid, its salts and esters	80 % ad val.
	3913.9000	- Other	Rs. 7/- per kg.
39.14	3914.0000	**Ion-exchangers based on polymers of headings Nos.39.01 to 39.13, in primary forms.**	Rs. 7/- per kg.
		II.-WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15		**Waste, parings and scrap, of plastics.**	
	3915.1000	- Of polymers of ethylene	80 % ad val.

1	2		3	4
	3915.2000	-	Of polymers of styrene	80 % ad val.
	3915.3000	-	Of polymers of vinyl chloride	80 % ad val.
	3915.9000	-	Of other plastics	80 % ad val.
39.16			**Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.**	
	3916.1000	-	Of polymers of ethylene	80 % ad val.
	3916.2000	-	Of polymers of vinyl chloride	80 % ad val.
	3916.9000	-	Of other plastics	80 % ad val.
39.17			**Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.**	
	3917.1000	-	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	80 % ad val.
		-	Tubes, pipes and hoses, rigid :	
	3917.2100	- -	Of polymers of ethylene	80 % ad val.
	3917.2200	- -	Of polymers of propylene	80 % ad val.
	3917.2300	- -	Of polymers of vinyl chloride	80 % ad val.

1	2		3	4
	3917.2900	- -	Of other plastics	80 % ad val.
		-	Other tubes, pipes & hoses :	
	3917.3100	- -	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	80 % ad val.
	3917.3200	- -	Other, not reinforced or otherwise combined with other materials, without fittings	80 % ad val.
	3917.3300	- -	Other, not reinforced or otherwise combined with other materials, with fittings	80 % ad val.
	3917.3900	- -	Other	80 % ad val.
	3917.4000	-	Fittings	80 % ad val.
39.18			Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
	3918.1000	-	Of polymers of vinyl chloride	80 % ad val.
	3918.9000	-	Of other plastics	80 % ad val.
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 20 cm	80 % ad val.

1	2	3	4
	3919.9000	- Other	80 % ad val.
39.20		**Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.**	
	3920.1000	- Of polymers of ethylene	80 % ad val.
	3920.2000	- Of polymers of propylene	80 % ad val.
	3920.3000	- Of polymers of styrene	80 % ad val.
		- Of polymers of vinyl chloride :	
	3920.4100	- - Rigid	80 % ad val.
	3920.4200	- - Flexible	80 % ad val.
		- Of acrylic polymers :	
		- - Of polymethyl methacrylate :	
	3920.5110	- - - Plates and sheets	**Rs.30/- per kg.**
	3920.5190	- - - Other	80 % ad val.
		- - Other :	
	3920.5910	- - - Plates and sheets	**Rs.30/- per kg.**
	3920.5990	- - - Other	80 % ad val.

1	2		3	4
		-	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	3920.6100	- -	Of polycarbonates	80 % ad val.
	3920.6200	- -	Of polyethylene terephthalate	80 % ad val.
	3920.6300	- -	Of unsaturated polyesters	80 % ad val.
	3920.6900	- -	Of other polyesters	80 % ad val.
		-	Of cellulose or its chemical derivatives :	
	3920.7100	- -	Of regenerated cellulose	80 % ad val.
	3920.7200	- -	Of vulcanised fibre	Rs. 7/- per kg.
	3920.7300	- -	Of cellulose acetate	80 % ad val.
	3920.7900	- -	Of other cellulose derivatives	80 % ad val.
		-	Of other plastics :	
	3920.9100	- -	Of polyvinyl butyral	80 % ad val.
	3920.9200	- -	Of polyamides	80 % ad val.
	3920.9300	- -	Of amino-resins	80 % ad val.
	3920.9400	- -	Of phenolic resins	80 % ad val.

1	2		3	4
	3920.9900	- -	Of other plastics	80 % ad val.
39.21			**Other plates, sheets, film, foil and strip, of plastics.**	
		-	Cellular :	
	3921.1100	- -	Of polymers of styrene	80 % ad val.
	3921.1200	- -	Of polymers of vinyl chloride	80 % ad val.
	3921.1300	- -	Of polyurethanes	80 % ad val.
	3921.1400	- -	Of regenerated cellulose	80 % ad val.
	3921.1900	- -	Of other plastics	80 % ad val.
	3921.9000	-	Other	80 % ad val.
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	100 % ad val.
	3922.2000	-	Lavatory seats and covers	100 % ad val.
	3922.9000	-	Other	100 % ad val.

1	2		3	4
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	100 % ad val.
		-	Sacks and bags (including cones) :	
	3923.2100	- -	Of polymers of ethylene	100 % ad val.
	3923.2900	- -	Of other plastics	100 % ad val.
	3923.3000	-	Carboys, bottles, flasks and similar articles	100 % ad val.
	3923.4000	-	spools, cops, bobbins and similar supports	**80 % ad val.**
	3923.5000	-	Stoppers, lids, caps and other closures	100 % ad val.
	3923.9000	-	Other	100 % ad val.
39.24			Tableware, kitchenware, other household articles and toilet articles of plastics.	
	3924.1000	-	Tableware and kitchenware	100 % ad val.
	3924.9000	-	Other	100 % ad val.
39.25			Builders' ware of plastics, not elsewhere specified or included.	

1	2		3	4
	3925.1000	-	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	100 % ad val.
	3925.2000	-	Doors, windows and their frames and thresholds for doors	100 % ad val.
	3925.3000	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	100 % ad val.
	3925.9000	-	Other	100 % ad val.
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	40 % ad val.
	3926.1020	- - -	Punch binding strips	100 % ad val.
	3926.1090	- - -	Other	100 % ad val.
		-	Articles of apparel and clothing accessories (including gloves) :	
	3926.2010	- - -	Surgical gloves	100 % ad val.
	3926.2090	- - -	Other	100% ad val.
	3926.3000	-	Fittings for furniture, coachwork or the like	100 % ad val.

1	2		3	4
	3926.4000	-	Statuettes and other ornamental articles	100 % ad val.
		-	Other :	
	3926.9010	- - -	Drinking pots for poultry birds	100 % ad val.
	3926.9020	- - -	Synthetic floats for fishing nets	20 % ad val.
	3936.9030	- - -	Plastic coils (contraceptives) and accessories thereof	Free
	3926.9040	- - -	Transmission, conveyor or elevator belts	60 % ad val.
	3926.9050	- - -	Laboratory ware	100 % ad val.
	3926.9060	- - -	Spangles	100 % ad val.
	3926.9090	- - -	Other	100 % ad val.

CHAPTER 40

RUBBER AND ARTICLES THEREOF

Notes:

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

(a) Goods of Section XI (textiles and textile articles);

(b) Footwear or parts thereof of Chapter 64;

(c) Headgear or parts thereof (including bathing caps) of Chapter 65;

(d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;

(e) Articles of Chapter 90, 92, 94 or 96; or

(f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).

3. In headings Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

(b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C,, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Notes 5(b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasta (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (a) Headings Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

(b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw materials:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading No. 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.

8. Heading No. 40.10 includes conveyor or transmission belts or belting of textile favric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surfaceworked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expression "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
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 % ad val.
		-	Natural rubber in other forms :	
	4001.2100	- -	Smoked sheets	20 % ad val.
	4001.2200	- -	Technically specified natural rubber (TSNR)	20 % ad val.
	4001.2900	- -	Other :	20 % ad val.
	4001.3000	-	Balata, gutta-percha, guayule, chicle and similar natural gums	20 % ad val.
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 % ad val.
	4002.1900	- -	Other	20 % ad val.
	4002.2000	-	Butadiene rubber (BR)	20 % ad val.

1	2		3	4
		-	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	
	4002.3100	- -	Isobutene-isoprene (butyl) rubber (IIR)	20 % ad val.
	4002.3900	- -	Other	20 % ad val.
		-	Chloroprene (chlorobutadiene) rubber (CR) :	
	4002.4100	- -	Latex	20 % ad val.
	4002.4900	- -	Other	20 % ad val.
		-	Acrylonitrile-butadiene rubber (NBR) :	
	4002.5100	- -	Latex	20 % ad val.
	4002.5900	- -	Other	20 % ad val.
	4002.6000	-	Isoprene rubber (IR)	20 % ad val.
	4002.7000	-	Ethylene-propylene-non-conjugated diene rubber (EPDM)	20 % ad val.
	4002.8000	-	Mixtures of any product of heading No.40.01 with any product of this heading	20 % ad val.
		-	Other :	

1	2	3	4
	4002.9100	- - Latex	20 % ad val.
	4002.9900	- - Other	20 % ad val.
40.03	4003.0000	**Reclaimed rubber in primary forms or in plates, sheets or strip.**	20 % ad val.
40.04	4004.0000	**Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.**	20 % ad val.
40.05		**Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.**	
	4005.1000	- Compounded with carbon black or silica	80 % ad val.
	4005.2000	- Solutions; dispersions other than those of subheading No.4005.1000	80 % ad val.
		- Other :	
	4005.9100	- - Plates, sheets and strip	80 % ad val.
	4005.9900	- - Other	80 % ad val.
40.06		**Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.**	
	4005.1000	- "Camel-back" strips for retreading rubber tyres	80 % ad val.

1	2		3	4
	4006.9000	-	Other	80 % ad val.
40.07	4007.0000		**Vulcanised rubber thread and cord.**	80 % ad val.
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	80 % ad val.
	4008.1900	- -	Other	80 % ad val.
		-	Of non-cellular rubber :	
	4008.2100	- -	Plates, sheets and strip	80 % ad val.
	4008.2900	- -	Other	80 % ad val.
40.09			**Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).**	
	4009.1000	-	Not reinforced or otherwise combined with other materials, without fittings	80 % ad val.
	4009.2000	-	Reinforced or otherwise combined only with metal, without fittings	80 % ad val.
	4009.3000	-	Reinforced or otherwise combined only with textile materials, without fittings	80 % ad val.

1	2		3	4
	4009.4000	-	Reinforced or otherwise combined without fittings	80 % ad val.
	4009.5000	-	With fittings	80 % ad val.
40.10			Conveyor or transmission belts or belting, of vulcanised rubber.	
	4010.1000	-	Of trapezoidal cross-section (V-belts and V-belting)	Rs. 30/- per kg.
		-	Other :	
	4010.9100	- -	Of a width exceeding 20 cm	60 % ad val.
	4010.9900	- -	Other	60 % ad val.
40.11			New pneumatic tyres, of rubber.	
	4011.1000	-	Of a kind used on motor cars (including station wagons and racing cars)	80 % ad val.
	4011.2000	-	Of a kind used on buses or lorries	80 % ad val.
	4011.3000	-	Of a kind used on aircraft	Free
	4011.4000	-	Of a kind used on motorcycles	80 % ad val.
	4011.5000	-	Of a kind used on bicycles	80 % ad val.
		-	Other :	

1	2	3	4
		- - Having a "herring bone" or similar tread :	
	4011.9110	- - - Of a kind used on agricultural tractors	Free
	4011.9190	- - - Other	80 % ad val.
		- - Other :	
	4011.9910	- - - Continuously, vartically stripped tyres used on front wheels of agricultural tractors	Free
	4011.9990	- - - Other	80 % ad val.
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, inter-changeable tyre treads and tyre flaps, of rubber.	
		- Retreaded tyres :	
	4012.1010	- - - For aircrafts	Free
	4012.1090	- - - Other	80 % ad val.
	4012.2000	- Used pneumatic tyres	80 % ad val.
	4012.9000	- Other	80 % ad val.
40.13		Inner tubes, of rubber.	
	4013.1000	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	80 % ad val.

1	2	3	4
	4013.2000	- Of a kind used on bicycles	80 % ad val.
		- Other :	
	4013.9010	- - - Of a kind used on agricultural tractors	Free
	4013.9090	- - - Other	80 % 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	Free
		- Other :	
	4014.2010	- - - Hot water bottles	80 % ad val.
	4014.2090	- - - Other	80 % ad val.
40.15		**Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.**	
		- Gloves :	
	4015.1100	- - Surgical	80 % ad val.
	4015.1900	- - Other	80 % ad val.
	4015.9000	- Other	80 % ad val.
40.16		**Other articles of vulcanised rubber other than hard rubber.**	

1	2		3	4
	4016.1000	-	Of cellular rubber	80 % ad val.
		-	Other :	
	4016.9100	- -	Floor coverings and mats	80 % ad val.
	4016.9200	- -	Erasers	40 % ad val.
	4016.9300	-	Gaskets, washers and other seals	80% ad val.
	4016.9400	- -	Boat or dock fenders, whether or not inflatable	80 % ad val.
	4016.9500	-	Other inflatable articles	80 % ad val.
	4016.9900	- -	Other	80 % ad val.
40.17	4017.0000		**Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.**	80 % ad val.

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINGS) AND LEATHER

Notes:

1. This Chapter does not cover :

   (a) Parings of similar waste, of raw hides or skins (heading No. 05.11);

   (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 67.01; or

(e) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43): the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	Free
		Other hides and skins of bovine animals, fresh or wet-salted :	
	4101.2100	- Whole	Free
	4101.2200	- - Butts and bends	Free
	4101.2900	- Other	Free
	4101.3000	Other hides and skins of bovine animals, otherwise preserved	Free
	4101.4000	- Hides and skins of equine animals	Free

2		3	4
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 1(c) to this Chapter.	
4102.1000	-	With wool on	Free
	-	Without wool on :	
4102.2100	- -	Pickled	Free
4102.2900	- -	Other	Free
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	Free
4103.2000	-	Of reptiles	Free
4103.9000	-	Other	Free
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)	20 % ad val.
	-	Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split :	
4104.2100	- -	Bovine leather, vegetable pre-tanned	20 % ad val.

1	2	3	4
	4104.2200	- - Bovine leather, otherwise pre-tanned	20 % ad val.
	4104.2900	- - Other	20 % ad val.
		- Other bovine leather and equine leather, parchment-dressed or prepared after tanning :	
	4104.3100	- - Full grains and grain splits	20 % ad val.
	4104.3900	- Other	20 % ad val.
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	20 % ad val.
	4105.1200	- - Otherwise pre-tanned	20 % ad val.
	4105.1900	- - Other	20 % ad val.
	4105.2000	- Parchment-dressed or prepared after tanning	20 % ad val.
41.06		**Goat 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	20 % ad val.

1	2	3	4
	4106.1200	- - Otherwise pre-tanned	20 % ad val.
	4106.1900	- - Other	20 % ad val.
	4106.2000	- Parchment-dressed or prepared after tanning	20 % ad val.
41.07		**Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.**	
	4107.1000	- Of swine	80 % ad val.
		- Of reptiles :	
	4107.2100	- - Vegetable pre-tanned	80 % ad val.
	4107.2900	- - Other	80 % ad val.
	4107.9000	- Of other animals	80 % ad val.
41.08	4108.0000	**Chamois (including combination chamois) leather.**	80 % ad val.
41.09	4109.0000	**Patent leather and patent laminated leather, metallised leather.**	80 % ad val.
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.**	40 % ad val.

1	2	3	
41.11	4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	80 % ad val.

CHAPTER 42

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

Notes.

1. This Chapter does not cover :

(a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);

(b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);

(c) Made up articles of netting (heading No. 56.08);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of heading No. 66.02;

(g) Cuff-links, bracelets or other imitation jewellery (heading No. 71.17);

(h) Fittings or trimmings for harness, such as strirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

(ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

(l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(m) Buttons, press-fasteners, snap-fasteners, press studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.

2. In addition to the provision of Note 1 above, heading No. 42.02 does not cover :

(a) Bags made of plastic sheeting, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

(b) Articles of plaiting materials (Heading No. 46.02);

(c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).

3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" aplies, inter alia, to gloves (including sports gloves), aprons and clothing accessories" aplies, *inter alia*, to gloves (including sports golves), aprons watch straps (heading No. 91.13).

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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.	125 % ad val.
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 plastic sheeting, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.	
		- Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers :	

1	2	3	4
4202.1100	- -	With outer surface of leather, of composition leather or of patent leather	125 % ad val.
4202.1200	- -	With outer surface of plastics or of textile materials	125 % ad val.
4202.1900	- -	Other	125 % ad val.
	-	Handbags, whether or not with shoulder strap, including those without handle :	
4202.2100	- -	With outer surface of leather of composition leather or of patent leather	125 % ad val.
4202.2200	- -	With outer surface of plastic sheeting or of textile materials	125 % ad val.
4202.2900	- -	Other	125 % ad val.
	-	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	125 % ad val.
4202.3200	- -	With outer surface of plastic sheeting or of textile materials	125 % ad val.
4202.3900	- -	Other	125 % ad val.
	-	Other :	

1	2		3	4
	4202.9100	- -	With outer surface of leather, of composition leather or of patent leather	125 % ad val.
	4202.9200	- -	With outer surface of plastic sheeting or of textile materials	125 % ad val.
	4202.9900	- -	Other	125 % ad val.
42.03			**Articles of apparel and clothing accessories, of leather or of composition leather.**	
	4203.1000	-	Articles of apparel	125 % ad val.
		-	Gloves, mittens and mitts :	
	4203.2100	- -	Specially designed for use in sports	125 % ad val.
	4203.2900	- -	Other	125 % ad val.
	4203.3000	-	Belts and bandoliers	125 % ad val.
	4203.4000	-	Other clothing accessories	125 % ad val.
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.**	40 % ad val.
42.05	4205.0000		**Other articles of leather or of composition leather.**	125 % ad val.

1	2		3	4
42.06			**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.**	
	4206.1000	-	Catgut	**125 % ad val.**
		-	Other :	
	4206.9010	- - -	Tendons made up as machinery belting & laces for machinery belting	**40 % ad val.**
	4206.9090	- - -	Other	**125 % ad val.**

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

1. Throughout the Nomenclature reference to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

(a) Birdskins or parts of birdskins, with their feathers or down (heading No. 05.05 or 67.01);

(b) Raw hides or skins, with the hair on, of Chapter 41 (*see* Note 1(c) to that Chapter);

(c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65; or

(f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskins or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskins consisting of wool, hair or other fibres gummed or sewn on the leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
43.01		**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No.41.01, 41.02 or 41.03.**	
	4301.1000	- Of mink, whole, with or without head, tail or paws	80 % ad val.
	4301.2000	- Of rabbit or hare, whole, with or without head, tail or paws	80 % ad val.
	4301.3000	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian, and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole with or without head, tail or paws	80 % ad val.
	4301.4000	- Of beaver, whole, with or without head, tail or paws	80 % ad val.
	4301.5000	- Of musk-rat, whole, with or without head, tail or paws	80 % ad val.
	4301.6000	- Of fox, whole, with or without head, tail or paws	80 % ad val.

1	2		3	4
	4301.7000	-	Of seal, whole, with or without head, tail or paws	80 % ad val.
	4301.8000	-	Other furskins, whole, with or without head, tail or paws	80 % ad val.
	4301.9000	-	Heads, tails paws and other pieces or cuttings, suitable for furriers' use	80 % ad val.
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	125% ad val.
	4302.1200	- -	Of rabbit or hare	125% ad val.
	4302.1300	- -	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	125% ad val.
	4302.1900	- -	Other	125% ad val.
	4302.2000		Heads, tails, paws and other pieces or cuttings, not assembled	125% ad val.
	4302.3000		Whole skins and pieces or cuttings thereof, assembled	125% ad val.

1	2		3	4
43.03			**Articles of apparel, clothing accessories and other articles of furskin.**	
	4303.1000	-	Articles of apparel and clothing accessories	125 % ad val.
	4303.9000	-	Other	125 % ad val.
43.04			**Artificial fur and articles thereof.**	
	4304.0010	- - -	Artificial fur	125% ad val.
	4304.0020	- - -	Articles used for industrial purposes	80% ad val.
	4304.9000	-	Other	125 % ad val.

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes.

1. This Chapter does not cover :

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11) ;

(b) Bamboos or other plaiting materials of heading No. 14.01 ;

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04) ;

(d) Activated charcoal (heading No. 30.02) ;

(e) Articles of heading No. 42.02 ;

(f) Goods of Chapter 46 ;

(g) Footwear or parts thereof of Chapter 64 ;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof) ;

(ij) Goods of heading No. 68.08 ;

(k) Imitation jewellery of heading No. 71.17 ;

(l) Goods of Section XIV or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel-wrights' wares) ;

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof) ;

(n) Parts of firearms (heading No. 93.05) ;

(o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings) ;

(p) Articles of Chapter 95 (for example, toys, games, sports requisites) ;

(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03 ; or

(r) Articles of Chapter 97 (for example, works of art.)

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. For the purposes of this Chapter and subject to Notes 1(b) and 1(f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
44.01		**Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**	
	4401.1000	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	50 % ad val.
		- Wood in chips or particles :	
	4401.2100	- - Coniferous	50 % ad val.
	4401.2200	- - Non -coniferous	50 % ad val.
	4401.3000	- Sawdust and wood waste and scrap, whether or not agglomerated in logs briquettes, pellets or similar forms	50 % ad val.
44.02	4402.0000	**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**	50 % ad val.
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 :	

1	2		3	4
	4403.1010	- - -	**Teakwood**	**125 % ad val.**
	4403.1090	- - -	Other	50 % ad val.
		-	Other, coniferous :	
	4403.2010	- - -	Douglas fir	50 % ad val.
	4403.2090	- - -	Other	50 % ad val.
		-	Other, of the following tropical woods :	
	4403.3100	- -	Dark Red Meranti, Light Red Meranti and Meranti Bakau	50 % ad val.
	4403.3200	- -	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	50 % ad val.
		- -	Keruing, Ramin, Kapur, Teak, Jong-kong, Merbau, Jelutong and Kempas	
	4403.3310	- - -	Teak	125 % ad val.
	4403.3390	- - -	Other	50 % ad val.
	4403.3400	- -	Okoume,. Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	50 % ad val.
	4303.3500	- -	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	50 % ad val.
		-	Other :	
	4403.9100	- -	Of Oak	50 % ad val.

1	2	3	4
	4403.9200	- - Of beech	50 % ad val.
	4403.9900	- - Other	50 % ad val.
44.04		**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**	
	4404.1000	- Coniferous	50 % ad val.
		- Non-coniferous :	
	4404.2010	- - - Of teakwood	125 % ad val.
	4404.2090	- - - Other	50 % ad val.
44.05	4405.0000	**Wood wool; wood flour.**	50 % ad val.
44.06		**Railway or tramway sleepers (cross-ties) of wood.**	
		- Not impregnated :	
	4406.1010	- - - Of teakwood	125 % ad val.
	4406.1090	- - - Other	50 % ad val.
		- Other :	
	4406.9010	- - - Of teakwood	125 % ad val.
	4406.9090	- - - Other	50 % ad val.

1	2	3	4
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	50 % ad val.
		- 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	125 % ad val.
	4407.2190	- - - Other	50 % ad val.
	4407.2200	- - Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Maore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe	50 % ad val.
	4407.2300	- - Baboen, Mahogany (Swietenia spp.), Imbuia and Balsa	50 % ad val.
		– Other :	
	4407.9100	- - Of Oak	50 % ad val.
	4407.9200	- - Of beach	50 % ad val.
	4407.9900	- - Other	50 % ad val.
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.**	

1	2		3	4
	4408.1000	-	Coniferous	125 % ad val.
	4408.2000	-	Of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauran, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Brasil and Bois de Rose femelle	125 % ad val.
	4408.9000	-	Other	125 % ad val.
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	50 % ad val.
	4409.2000	-	Non-coniferous	50 % ad val.
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	125 % ad val.
	4410.9000	-	Of other ligneous materials	125 % ad val.
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 :	

1	2		3	4
	4411.1100	- -	Not mechanically worked or surface covered	50 % ad val.
	4411.1900	- -	Other	50 % ad val.
		-	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	50 % ad val.
	4411.2900	- -	Other	50 % ad val.
		-	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	50 % ad val.
	4411.3900	- -	Other	50 % ad val.
		-	Other :	
	4411.9100	- -	Not mechanically worked or surface covered	50 % ad val.
	4411.9900	- -	Other	50 % ad val.
44.12			**Plywood, veneered panels and similar laminated wood.**	
		-	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness :	

1	2		3	4
	4412.1100	- -	With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (Swietenia spp.), Palissandre du Bresil or Bois de Rose femelle	125 % ad val.
	4412.1200	- -	Other, with at least one outer ply of non-coniferous wood	125 % ad val.
	4412.1900	- -	Other	125 % ad val.
		-	Other, with at least one outer ply of non-coniferous wood :	
	4412.2100	- -	Containing at least one layer of particle board	125 % ad val.
	4412.2900	- -	Other	125 % ad val.
		-	Other :	
	4412.9100	- -	Containing at least one layer of particle board	125 % ad val.
	4412.9900	- -	Other	125 % ad val.
44.13	4413.0000		Densified wood, in blocks, plates, strips or profile shapes.	125 % ad val.
44.14	4414.0000		Wooden frames for paintings, photographs, mirrors or similar objects.	125 % ad val.

1	2	3	4
44.15		**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood.**	
	4415.1000	- Cases, boxes, crates, drums and similar packings; cable-drums	80 % ad val.
	4415.2000	- Pallets, box pallets and other load boards	80 % ad val.
44.16	4416.0000	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	80 % ad val.
44.17		**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.**	
	4417.0010	- - - Boot and shoe lasts	80 % ad val.
	4417.0020	- - - Other	125 % ad val.
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	125 % ad val.
	4418.2000	- Doors and their frames and thresholds	125 % ad val.
	4418.3000	- Parquet panels	125 % ad val.
	4418.4000	- Shuttering for concrete constructional work	125 % ad val.

1	2		3	4
	4418.5000	-	Shingles and shakes	125 % ad val.
	4418.9000	-	Other	125 % ad val.
44.19	4419.0000		**Tableware and kitchenware, of wood.**	125 % ad val.
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.**	
	4420.1000	-	Statuettes and other ornaments, of wood	125 % ad val.
	4420.9000	-	Other	125 % ad val.
44.21			**Other articles of wood.**	
	4421.1000	-	Clothes hangers	125 % ad val.
		-	Other :	
	4421.9010	- - -	Spools, cops, bobbins, sewing thread reels and the like	80 % ad val.
	4421.9090	- - -	Other	125 % ad val.

CHAPTER 45

CORK AND ARTICLES OF CORK

Note.

1. This Chapter does not cover :

(a) Footwear or parts of footwear of Chapter 64 ;

(b) Headgear or parts of headgear of Chapter 65 ; or

(c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.**	
	4501.1000	- Natural cork, raw or simply prepared	**20 % ad val.**
	4501.9000	- Other	**20 % ad val.**
45.02	4502.0000	**Natural cork, debacked or roughly square, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).**	**40 % ad val.**
45.03		**Articles of natural cork.**	
	4503.1000	- Corks and stoppers	**80 % ad val.**
	4503.9000	- Other	**80 % ad val.**
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.**	
	4504.1000	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	**80 % ad val.**
	4504.9000	- Other	**80 % ad val.**

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or non-wovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover :

(a) Wall coverings of heading No. 48.14 ;

(b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07) ;

(c) Footwear or headgear or parts thereof of Chapter 64 or 65 ;

(d) Vehicles or bodies for vehicles of basketware (Chapter 87) ; or

(e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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).**	

1	2	3	4
	4601.1000	- Plaits and similar products of plaiting materials, whether or not assembled into strips	80 % ad val.
	4601.2000	- Mats, matting and screens of vegetable materials	125 % ad val.
		- Other :	
	4601.9100	- - Of vegetable materials	125 % ad val.
	4601.9900	- - Other	125 % ad val.
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	125 % ad val.
	4602.9000	- Other	125 % ad val.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD

Note.

1. For the purposes of heading No. 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% of more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20^{0} C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

47.01	**4701.0000**	**Mechanical wood pulp.**	**20 % ad val.**
47.02	**4702.0000**	**Chemical wood pulp, dissolving grades.**	**20 % ad val.**

1	2	3	4
47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades.**	
		- Unbleached :	
	4703.1100	- - Coniferous	20 % ad val.
	4703.1900	- - Non-coniferous	20 % ad val.
		- Semi-bleached or bleached :	
	4703.2100	- - Coniferous	20 % ad val.
	4703.2900	- - Non-coniferous	20 % ad val.
47.04		**Chemical wood pulp, sulphite, other than dissolving grades.**	
		- Unbleached :	
	4704.1100	- - Coniferous	20 % ad val.
	4704.1900	- - Non-coniferous	20 % ad val.
		- Semi-bleached or bleached :	
	4704.2100	- - Coniferous	20 % ad val.
	4704.2900	- - Non-coniferous	20 % ad val.
47.05	4705.0000	**Semi-chemical wood pulp.**	20 % ad val.
47.06		**Pulps of other fibrous cellulosic materials.**	
	4706.1000	- Cotton linters pulp	20 % ad val.
		- Other :	
	4706.9100	- - Mechanical	20 % ad val.
	4706.9200	- - Chemical	20 % ad val.
	4706.9300	- - Semi-chemical	20 % ad val.
47.07		**Waste and scrap of paper or paperboard.**	

1	2		3	4
	4707.1000	-	Of unbleached kraft paper or paper-board or of corrugated paper or paperboard	20 % ad val.
	4707.2000	-	Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	20 % ad val.
	4707.3000	-	Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	20 % ad val.
	4707.9000	-	Other, including unsorted waste and scrap	20 % ad val

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP; OF PAPER OR OF PAPERBOARD

Notes.

This Chapter does not cover :

(a) Articles of Chapter 30 ;

(b) Stamping foils of heading No. 32.12 ;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33) ;

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05) ;

(e) Sensitised paper or paperboard of headings Nos. 37.01 to 37.04 ;

(f) Paper-reinforced stratified plastic sheeting, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39) ;

(g) Articles of heading No. 44.02 (for example, travel goods) ;

(h) Articles of Chapter 46 (manufactures of plaiting material) ;

(ij) Paper yarn or textile articles of paper yarn (Section XI) ;

(k) Articles of Chapter 64 or Chapter 65 ;

(l) Abrasive paper or paperboard (heading No. 68.05) or paper or paper-board-backed mica (heading No. 68.14) (paper and paper board coated with mica powder are, however, to be classified in this Chapter) ;

(m) Metal foil backed with paper or paperboard (Section XV) ;

(n) Articles of heading No. 92.09 ; or

(o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

2. Subject to the provisions of Note 6, headings Nos. 48.01 to 48.05 include paper and paper board which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.

3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical pocess, unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds, Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having an ash content by weight not exceeding 8%.

4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria :

For paper or paperboard weighing not more than 150 g/cm^2 :

(a) Containing 10% or more of fibres obtained by a mechanical process, and

1. weighing not more than 80 g/m^2, or

2. Coloured throughout the mass ; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m^2, or

2. coloured throughout the mass ; or

(c) containing more than 3% ash and having a brightness of 60% or more (*) ; or

(d) Containing more than 3% but not more than 8% ash, having a brightness less than 60% (*), and a burst index equal to or less than 2.5 $kPa/g/m^2$; or

(e) containing 3% ash or less, having a brightness of 60% or more (*) and a burst index equal to or less than 2.5 $kPa/g/m^2$.

For paper or paperboard weighing more than 150 g/m^2:

(a) coloured throughout the mass; or

(b) having abrightness of 60% or more (*), and

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper of 225 micrometres (microns) but not more than 508 micrometres (microns) and ash content more than 3%; or

(c) Having a brightness of less than 60 % (*) a caliper of 254 micrometres (microns) or less and an ash content more than 8 %.

Heading No. 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

5. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

7. Heading Nos. 48.01, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 15 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48.02.

8. For the purposes of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to:

(a) Paper in rools, of a width of not less than 45 cm and not more than

160cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the plastic layer being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(*) Brightness is to be measured by the Elrepho, GE or any equivalent internationally recognized brighiness testing method.

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall for ceiling decoration ;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in headings No. 48.15.

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Sub-heading Notes.

1. For the purposes of sub-headings Nos. 4804.11 and 4804.19, "kraft-liner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m²	*Minimum Mullen bursting strength kPa*
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings Nos. 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

(a) Having a Mullen burst index of not less than 38 and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

	Minimum tear mN		Minimum tensile kN/m	
Weight g/m²	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading No. 4805.10, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 20 kgf at 50% relative humidity, at 23°C.

4. For the purposes of subheading No. 4805.30 "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre

content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 15.

5. For the purposes of subheading No. 4810.21, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m^2, with a coating weight not exceeding 15 g/m^2 per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
48.01	4801.0000	**Newsprint, in rolls or sheets.**	Rs. 6000/- per M. Ton
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.**	
	4802.1000	- Hand-made paper and paperboard	Rs. 6000/- per M. Ton
	4802.2000	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	40 % ad val.
	4802.3000	- Carbonising base paper	40 % ad val.
	4802.4000	- Wall paper base	Rs. 6000/- per M. Ton
		- 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	Rs. 6000/- per M. Ton

1	2		3	4
	4802.5200	- -	Weighing 40 g/m^2 or more but not more than 150 g/m^2	Rs. 6000/- per M. Ton
	4802.5300	- -	Weighing more than 150 g/m^2	Rs. 6000/- per M. Ton
	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	Rs. 6000/- per M. Ton
48.03	4803.0000		**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.**	100 % ad val.
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	Rs. 6000/- per M. Ton
	4804.1900	- -	Other	Rs. 6000/- per M. Ton
		-	Sack kraft paper :	
	4804.2100	- -	Unbleached	Rs. 6000/- per M. Ton
	4804.2900	- -	Other	Rs. 6000/- per M. Ton
		-	Other kraft paper and paperboard weighing 150 g/m^2 or less :	

1	2		3	4
	4804.3100	- -	Unbleached	Rs. 6000/- per M. Ton
	4804.3900	- -	Other	Rs. 6000/- per M. Ton
		-	Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2 :	
	4804.4100	- -	Unbleached	Rs. 6000/- per M. Ton
	4804.4200	- -	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	Rs. 6000/- per M. Ton
	4804.4900	- -	Other	Rs. 6000/- per M. Ton
		-	Other kraft paper and paperboard weighing 225 g/m^2 or more :	
	4804.5100	- -	Unbleached	Rs. 6000/- per M. Ton
	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	Rs. 6000/- per M. Ton.
	4804.5900	- -	Other	Rs. 6000/- per M. Ton
48.05			**Other uncoated paper and paperboard, in rolls or sheets.**	
	4805.1000	-	Semi-chemical fluting paper (corrugating medium)	Rs. 6000/- per M. Ton
		-	Multi-ply paper and paperboard :	

1	2		3	4
	4805.2100	- -	Each layer bleached	Rs. 6000/- per M. Ton
	4805.2200	- -	With only one outer layer bleached	Rs. 6000/- per M. Ton
	4805.2300	- -	Having three or more layers, of which only the two outer layers are bleached	Rs. 6000/- per M. Ton
	4805.2900	- -	Other	Rs. 6000/- per M. Ton
	4805.3000	-	Sulphite wrapping paper	Rs. 6000/- per M. Ton
	4805.4000	-	Filter paper and paperboard	40 % ad val.
	4805.5000	-	Felt paper and paperboard	Rs. 6000/- per M. Ton
	4805.6000	-	Other paper and paperboard, weighing 150 g/m^2 or less	Rs. 6000/- per M. Ton
	4805.7000	-	Other paper and paperboard, weighing more than 150 g/m^2 but less than 225 g/m^2	Rs. 6000/- per M. Ton
	4805.8000	-	Other paper and paperboard, weighing 225 g/m^2 or more	Rs. 6000/- per M. Ton
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	100 % ad val.
	4806.2000	-	Greaseproof papers	100 % ad val.
	4806.3000	-	Tracing papers	100 % ad val.
	4806.4000	-	Glassine and other glazed transparent or translucent papers	100 % ad val.
48.07			Composite paper and paperboard (made by sticking flat layers of paper or paperborad 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	100 % ad val.
		-	Other :	

1	2		3	4
	4807.9100	- -	Straw paper and paperboard, whether or not covered with paper other than straw paper	100 % ad val.
	4807.9900	- -	Other	100 % ad val.
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	100 % ad val.
	4808.2000	-	Suck kraft paper, creped or crinkled, whether or not embossed or perforated	100 % ad val.
	4808.3000	-	Other kraft paper, creped or crinkled, whether or not embossed or perforated	100 % ad val.
	4808.9000	-	Other	100 % ad val.
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	80 % ad val.
	4809.2000	-	Self-copy paper	80 % ad val.
	4809.9000	-	Other	80 % ad val.
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.**	

1	2	3	4
	-	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	Rs. 6000/- per M. Ton
	4810.1200	- - Weighing more than 150 g/m^2	Rs. 6000/- per M. Ton
	-	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	Rs. 6000/- per M. Ton
	4810.2900	- - Other,	Rs. 6000/- per M. Ton
	-	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :	
	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.	Rs. 6000/- per M. Ton
	4810.3200	- - Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wpod fibres obtained by a chemical process, and weighing more than 150 g/m^2	Rs. 6000/- per M. Ton
	4810.3900	- - Other	Rs. 6000/- per M. Ton
	-	Other paper and paperboard :	
	4810.9100	- - Multi-ply	Rs. 6000/- per M. Ton
	4810.9900	- - Other	Rs. 6000/- per M. Ton
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.**	

1	2		3	4
	4811.1000	-	Tarred, bituminised or asphalted paper and paperboard	Rs. 6000/- per M. Ton
		-	Gummed or adhesive paper and paperboard :	
	4811.2100	- -	Self-adhesive	Rs. 6000/- per M. Ton
	4811.2900	- -	Other	Rs. 6000/- per M. Ton
		-	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :	
	4811.3100	- -	Bleached, weighing more than 150 g/m^2	Rs. 6000/- per M. Ton
	4811.3900	- -	Other	Rs. 6000/- per M. Ton
	4811.4000	-	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	Rs. 6000/- per M. Ton
	4811.9000	-	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	Rs. 6000/- per M. Ton
48.12	**4812.0000**		**Filter blocks, slabs and plates, of paper pulp.**	**80 % ad val.**
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	100 % ad val.
	4813.2000	-	In rolls of a width not exceeding 5 cm	40 % ad val.

1	2	3	4
	4813.9000	- Other	40 % ad val.
48.14		**Wallpaper and similar wall coverings; window transparencies of paper.**	
	4814.1000	- "Ingrain" paper	125 % ad val.
	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	125 % ad val.
	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	125 % ad val.
	4814.9000	- Other	125 % ad val.
48.15	4815.0000	**Floor coverings on a base of paper or of paperboard, whether or not cut to size.**	125 % ad val.
48.16		**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No.48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.**	
	4816.1000	- Carbon or similar copying papers	80 % ad val.
	4816.2000	- Self-copy paper	80 % ad val.
	4816.3000	- Duplicator stencils	80 % ad val.

1	2	3	4
	4816.9000	- Other	80 % ad val.
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	100 % ad val.
	4817.2000	- Letter cards, plain postcards and correspondence cards	100 % ad val.
	4817.3000	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	100 % ad val.
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	100 % ad val.
	4818.2000	- Handkerchiefs, cleansing or facial tissues and towels	125 % ad val.
	4818.3000	- Tablecloths and serviettes	125 % ad val.
	4818.4000	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	125 % ad val.
	4818.5000	- Articles of apparel and clothing accessories	125 % ad val.

1	2		3	4
	4818.9000	-	Other	125 % ad val.
48.19			**Cartons, boxes, cases, bags and other packing containers, of paper, paper-board, 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	100 % ad val.
	4819.2000	-	Folding cartons, boxes and cases, of non-corrugated paper or paper-board	100 % ad val.
	4819.3000	-	Sacks and bags, having a base of a width of 40 cm or more	60 % ad val.
	4819.4000	-	Other sacks & bags, including cones	60 % ad val.
	4819.5000	-	Other packing containers, including record sleeves	125 % ad val.
	4819.6000	-	Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like	125 % ad val.
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 other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.**	

1	2		3	4
	4820.1000	-	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	125 % ad val.
	4820.2000	-	Exercise books	125 % ad val.
	4820.3000	-	Binders, folders and file covers	125 % ad val.
		-	Manifold business forms and interleaved carbon sets :	
	4820.4010	- - -	Credit card slips	Rs.0.40 per slip
	4820.4090	- - -	Other	125 % ad val.
	4820.5000	-	Albums for samples or for collections	125 % ad val.
	4820.9000	-	Other	125 % ad val.
48.21			Paper or paperboard labels of all kinds, whether or not printed.	
	4821.1000	-	Printed	80 % ad val.
	4821.9000	-	Other	80 % ad val.
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	40 % ad val.

1	2		3	4
	4822.9000	-	Other	40 % ad val.
48.23			**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.**	
		-	Gummed or adhesive paper, in strips or rolls :	
	4823.1100	- -	Self-adhesive	80 % ad val.
	4823.1900	- -	Other	80 % ad val.
	4823.2000	-	Filter paper and paperboard	80 % ad val.
	4823.3000	-	Cards, not punched, for punch card machines, whether or not in strips	80 % ad val.
	4823.4000	-	Rolls, sheets and dials, printed for self-recording apparatus	80 % ad val.
		-	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes :	
	4823.5100	- -	Printed, embossed or perforated	Rs. 6000/- per M. Ton
	4823.5900	- -	Other	Rs. 6000/- per M. Ton
	4823.6000	-	Trays, dishes, plates cups and the like, of paper or paperboard	125 % ad val.
	4823.7000	-	Moulded or pressed articles of paper pulp	80 % ad val

1	2	3	4
		- Other :	
	4823.9010	- - - Cards for Jacquard machines	80 % ad val.
	4823.9090	- - - Other	125 % ad val.

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY, MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes.

1. This Chapter does not cover :

(a) Photographic negatives or positives on transparent bases (Chapter 37) ;

(b) Maps, plans or globes, in relief, whether or not printed (heading No. 90.23) ;

(c) Playing cards or other goods of Chapter 95 ; or

(d) Original engravings, prints or lithographs (heading No. 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 49.01, whether or not containing advertising material.

4. Heading No. 49.01 also covers :

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;

(b) A pictorial supplement accompanying, and subsidiary to, a bound volume ; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures of separate sheets, fall in heading No. 49.11.

5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.

6. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.**	
	4901.1000	- In single sheets, whether or not folded	Free
		- Other :	
	4901.9100	- - Dictionaries and encyclopaedias, and serial instalments thereof	Free
	4901.9900	- - Other	Free
49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.**	
	4902.1000	- Appearing at least four times a week	Free

1	2	3	4
	4902.9000	- Other	Free
49.03	4903.0000	Children's picture, drawing or colouring books.	Free
49.04	4904.0000	Music, printed or in manuscript, whether or not bound or illustrated.	Free
49.05		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.	
	4905.1000	- Globes	Free
		- Other :	
	4905.9100	- - In book-form	Free
	4905.9900	- - Other	Free
49.06	4906.0000	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.	Free
49.07		Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title.	
	4907.0010	- - - Cheque books	Rs. 1/- per cheque
	4907.0020	- - - Stock, share, bond certificates and similar documents of title	100 % ad val.
	4907.0030	- - - Travellers' cheques	Rs.0.40 per cheque

1	2	3	4
	4907.0090	- - - Other	Free
49.08		**Transfers (decalcomanias).**	
	4908.1000	- Transfers (decalcomanias), vitrifiable	80 % ad val.
	4908.9000	- Other	80 % ad val.
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.	125 % ad val.
49.10	4910.0000	Calendars of any kind, printed, including calendar blocks.	125 % ad val.
49.11		Other printed matter, including printed pictures and photographs.	
	4911.1000	- Trade advertising material, commercial catalogues and the like	Free
		- Other :	
	4911.9100	- - Pictures, designs and photographs	125 % ad val.
		- - Other :	
	4911.9910	- - - Posters, pamphlets and other printed material intended for tourist propaganda 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	Free

1	2	3	4
	4911.9920	- - - Wal pictures such as are ordinarily used for instructional purposes and charts and diagrams for the study of sciences.	Free
	4911.9930	- - - Charts and schematic maps.	Free
	4911.9990	- - - Other	125 % ad val.

SECTION XI

TEXTILE AND TEXTILE ARTICLES

Notes.

1. This Chapter does not cover :

(a) Animal brush making bristles or hair (heading No. 05.02) ; horsehair or horsehair waste (heading No. 05.03) ;

(b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading No. 59.11) ;

(c) Cotton linters or other vegetable materials of Chapter 14 ;

(d) Asbestos of heading No. 25.24 or articles of asbestos or other products of heading No. 68.12 or 68.13 ;

(e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials) ;

(f) Sensitised textiles of headings Nos. 37.01 to 37.04 ;

(g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip of the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastic (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46) ;

(h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39 ;

(ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40 ;

1	2	3	4
	5101.2900	- - Other	Free
	5101.3000	- Carbonised	Free
51.02		**Fine or coarse animal hair, not carded or combed.**	
	5102.1000	- Fine animal hair	20 % ad val.
	5102.2000	- Coarse animal hair	20 % ad val.
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	20 % ad val.
	5103.2000	- Other waste of wool or of fine animal hair	20 % ad val.
	5103.3000	- Waste of coarse animal hair	20 % ad val.
51.04	5104.0000	**Garnetted stock of wool or of fine or coarse animal hair.**	20 % ad val.
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).**	
	5105.1000	- Carded wool	20 % ad val.
		- Wool tops and other combed wool :	
	5105.2100	- - Combed wool in fragments	20 % ad val.

1	2	3	4
	5105.2900	- - - Other	Rs.25/- per kg.
	5105.3000	- Fine animal hair, carded or combed	20 % ad val.
	5105.4000	- Coarse animal hair, carded or combed	20 % ad val.
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	Free
	5106.1090	- - - Other	Rs.50/- per kg.
		- Containing less than 85 % by weight of wool :	
	5106.2010	- - - Not exceeding 2215 decitex	Free
	5106.2090	- - - Other	Rs.50/- per kg.
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	Free
	5107.1090	- - - Other	Rs.50/- per kg.

1	2	3	4
		Containing less than 85 % by weight of wool	
	5107.2010	- - - Not exceeding 1265 decitex	Free
	5107.2090	- - - Other	Rs.50/- per kg.
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale.**	
	5108.1000	- Carded	80 % ad val.
	5108.2000	- Combed	80 % ad val.
51.09		**Yarn of wool or of fine animal hair, put up for retail sale.**	
	5109.1000	- Containing 85 % or more by weight of wool or of fine animal hair	80 % ad val.
	5109.9000	- Other	80 % ad val.
51.10	5110.0000	**Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale.**	80 % ad val.
51.11		**Woven fabrics of carded wool or of carded fine animal hair.**	
		- Containing 85 % or more by weight of wool or fine animal hair :	
	5111.1100	- - Of a weight not exceeding 300 g/m^2	125 % ad val.
	5111.1900	- - Other	125 % ad val.

1	2	3	4
	5111.2000	- Other, mixed mainly or solely with man-made filaments	125 % ad val.
	5111.3000	- Other, mixed mainly or solely with man-made staple fibres	125 % ad val.
	5111.9000	- Other	125 % ad val.
51.12		**Woven fabrics of combed wool or of combed fine animal hair.**	
		- Containing 85 % or more by weight of wool or fine animal hair :	
	5112.1100	- - Of a weight not exceeding 200 g/m^2	125 % ad val.
	5112.1900	- - Other	125 % ad val.
	5112.2000	- Other, mixed mainly or solely with man-made filaments	125 % ad val.
	5112.3000	- Other, mixed mainly or solely with man-made staple fibres	125 % ad val.
	5112.9000	- Other	125 % ad val.
51.13	5113.0000	**Woven fabrics of coarse animal hair or of horsehair.**	125 % ad val.

CHAPTER 52

COTTON

Subheading Note.

1. For the purposes of subheadings Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of 3-thread or 4-thread twill, including broken twill, wrap

faced, the warp yarns of which are dyed blue and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of blue than that of the warp yarns.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
52.01	5201.0000	Cotton, not carded or combed.	Free
52.02		Cotton waste (including yarn waste and garnetted stock).	
	5202.1000	- Yarn waste (including thread waste)	40 % ad val.
		- Other :	
	5202.9100	- - Garnetted stock	40 % ad val.
	5202.9900	- - Other	40 % ad val.
52.03	5203.0000	Cotton, carded or combed.	40 % ad val.
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	40 % ad val.
	5204.1900	- - Other	40 % ad val.
	5204.2000	- Put up for retail sale	40 % ad val.
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	

1	2		3	4
		-	Single yarn, of uncombed fibres :	
	5205.1100	- -	Measuring 714.29 decitex or more (not exceeding 14 metric number)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.
	5205.1400	- -	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	40 % ad val.
	5205.1500	- -	Measuring less than 125 decitex (exceeding 80 metric number)	40 % ad val.
		-	Single yarn, of combed fibres :	
	5205.2100	- -	Measuring 714.29 decitex or more (not exceeding 14 metric number)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.
	5205.2400	- -	Measuring less than 192.31 decitex but not less than 125 decitex	

1	2		3	4
			(exceeding 52 metric number but not exceeding 80 metric number)	40 % ad val.
	5205.2500	- -	Measuring less than 125 decitex (exceeding 80 metric number)	40 % ad val.
		-	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)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.
	5205.3500	- -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	40 % ad val.
		-	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)	40 % ad val.

1	2		3	4
	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)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.
	5205.4500	- -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	40 % ad val.
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)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.

(k) Hides or skins with their hair or wool on (Chapter 41 to 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;

(l) Articles of textile materials of heading No. 42.01 or 42.02;

(m) Products of articles of Chapter 48 (for example, cellulose wadding);

(n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 68.15;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or

(t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets).

2. (A) Goods classifiable in Chapter 50 to 53 or in heading No. 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

(B) For the purposes of the above rule;

(a) Gimped horsehair yarn (heading No. 51.10) and metallised yarn (heading No. 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapter 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk or waste silk, measuring more than 20,000 decitex ;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex ;

(c) Of true hemp or flax :

(i) Polished or glazed, measuring 1,429 decitex or more ; or
(ii) Not polished or glazed, measuring more than 20,000 decitex ;

(d) Of coir, consisting of three or more plies ;

(e) Of other, vegetable fibres, measuring more than 20,000 decitex ; or

(f) Reinforced with metal thread.

(B) Exceptions :

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread ;

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54 ;

(c) Silk worm gut of heading No. 50.06, and monofilaments of Chapter 54 ;

(d) Metallised yarn of heading No. 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above ; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of heading No. 56.06.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding :

(i) 85g in the case of silk, waste silk or man-made filament yarn; or
(ii) 125g in other cases ;

(b) In balls, hanks or skeins of a weight not exceeding :

(i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste ;
(ii) 125 g in the case of all other yarns of less than 2,000 decitex ; or
(iii) 500 g in other cases ;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

(i) 85 g in the case of silk, wate silk or man-made filament yarn ; or
(ii) 125 g in other cases.

(B) Exceptions :

(a) Single yarn of any textile material, except :
   (i) Single yarn of wool or fine animal hair, unbleached ; and
   (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex ;

(b) Multiple (folded) or cabled yarn, unbleached :
   (i) Of silk or waste silk, however put up ; or
   (ii) Of other textile material except wool or fine animal hair, in hanks or skeins ;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less ; and

(d) Single, multiple (folded) or cabled yarn of any textile material ;
   (i) In cross-reeled hanks or skeins ; or
   (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings Nos. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn :

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g ;

(b) Dressed ; and

(c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex); greater than the following :

Single yarn of nylon or other polyamides, or of polyesters.	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters	53 cN/tex
Single, multiple (folded) or cabled yarn of viscose rayon......	27 cN/tex

7. For the purposes of this Section, the expression "made up" means :

(a) Cut otherwise than into squares or rectangles ;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets) ;

(c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means ;

(d) Cut to size and having undergone a process of drawn thread work ;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded) ;

(f) Knitted or crocheted to shape, presented in the form of a number of items in the length.

8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapter 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Subheading Notes.

1. In this Section and, where applicable, throughout the nominclature, the following expressions have the meaning hereby assigned to them :

(a) *Elastomeric yarn.*—Filament yarn, including monofilament, or synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) *Unbleached yarn.*—Yarn which :

(i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed ; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(c) *Bleached yarn.*—Yarn which :

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing ;

(ii) consists of a mixture of unbleached and bleached fibres ; or

(iii) is multiple (folded) or cabled and consists of unbleached and beached yarns.

(d) *Coloured (dyed or printed) yarn.*—Yarn which :

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres ;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots ;

(iii) is obtained from slivers or rovings which have been printed ; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

(e) *Unbleached woven fabric.*—Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(f) *Bleached woven fabric.*—Woven fabric which :

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece ;

(ii) consists of bleached yarn ; or

(iii) consists of unbleached and bleached yarn.

(g) *Dyed woven fabric.*—Woven fabric which :

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece ; or

(ii) consists of coloured yarn of a single uniform colour.

(h) *Woven fabric of yarns of different colours.*—Woven fabric (other than printed woven fabric) which :

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres) ;

(ii) consists of unbleached or bleached yarn and coloured yarn ; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration).

(ij) *Printed woven fabric.*—Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

(k) *Plain weave.*—A fabric construction in which each yarn of the weft passes alternately over and under succesive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

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

(B) For the application of this rule :

(a) where appropriate, only the part which determines the classification under interpretative Rule 3 shall be taken into account ;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric ;

(c) in the case of embroidery of heading No. 58.10 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

CHAPTER 50

SILK

Sub No.	Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
50.01	5001.0000	Silk-worm cocoons suitable for reeling.	20 % ad val.
50.02	5002.0000	Raw silk (not thrown).	80 % ad val.
50.03		Silk waste (including cocoons unsuitable for reeling yarn waste and garnetted stock).	
	5003.1000	- Not carded or combed	80 % ad val.
	5003.9000	- Other	80 % ad val.
50.04	5004.0000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	80 % ad val.
50.05	5005.0000	Yarn spun from silk waste not put up for retail sale.	80 % ad val.
50.06	5006.0000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut.	80 % ad val.
50.07		Woven fabrics of silk or of silk waste.	
	5007.1000	- Fabrics of noil silk	125 % ad val.

1	2		3	4
	5007.2000	-	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	125 % ad val.
	5007.9000	-	Other fabrics	125 % ad val.

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRIC

Note.

1. Throughout the Nomenclature :

(a) "Wool" means the natural fibre grown by sheep or lambs ;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat ;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 05.02) and horsehair (heading No. 05.31).

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
51.01			Wool, not carded or combed.	
		-	Greasy, including fleece-washed wool :	
	5101.1100	- -	Shorn wool	Free
	5101.1900	- -	Other	Free
		-	Degreased, not carbonised :	
	5101.2100	- -	Shorn wool	Free

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)	40 % ad val.
	5206.1500	- -	Measuring less than 125 decitex (exceeding 80 metric number)	40 % ad val.
			Single yarn, of combed fibres :	
	5206.2100	- -	Measuring 714.29 decitex or more (not exceeding 14 metric number)	40 % ad val.
	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)	40 % ad val.
	5206.2300	- -	Measuring less than 232.56 decitex but not less than 192.31 decited (exceeding 43 metric number but not exceeding 52 metric number)	40 % ad val.
	5206.2400	- -	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	40 % ad val.
	5206.2500	- -	Measuring less than 192.31 decitex (exceeding 80 metric number)	40 % ad val.
		-	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)	40 % ad val.
	5206.3200	- -	Measuring per single yarn less than 714.29 decitex but not less than	

1	2		3	4
			232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.
	5206.3500	- -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	40 % ad val.
		-	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)	40 % ad val.
	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)	40 % ad val.
	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)	40 % ad val.
	5206.4400	- -	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric	

1	2		3	4
			number but not exceeding 80 metric number per single yarn)	40 % ad val.
	5206.4500	- -	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	40 % ad val.
52.07			**Cotton yarn (other than sewing thread), put up for retail sale.**	
	5207.1000	-	Containing 85 % or more by weight of cotton	40 % ad val.
	5207.9000	-	Other	40 % ad val.
52.08			**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².**	
		-	Unbleached ;	
	5208.1100	- -	Plain weave, weighing not more than 100 g/m²	80 % ad val.
	5208.1200	- -	Plain weave, weighing more than 100g/m²	80 % ad val.
	5208.1300	- -	3-thread or 4-thread twill, including cross twill	80 % ad val.
	5208.1900	- -	Other fabrics	80 % ad val.
		-	Bleached :	
	5208.2100	- -	Plain weave, weighing not more than 100 g/m²	100 % ad val.

1	2		3	4
	5208.2200	- -	Plain weave, weighing more than 100 g/m^2	100 % ad val.
	5208.2300	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5208.2900	- -	Other fabrics	100 % ad val.
		-	Dyed :	
	5208.3100	- -	Plain weave, weighing not more than 100 g/m^2	100 % ad val.
	5208.3200	- -	Plain weave, weighing more than 100 g/m^2	100 % ad val.
	5208.3300	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5208.3900	- -	Other fabrics	100 % ad val.
		-	Of yarns of different colours :	
	5208.4100	- -	Plain weave, weighing not more than 100 g/m^2	100 % ad val.
	5208.4200	- -	Plain weave, weighing more than 100 g/m^2	100 % ad val.
	5208.4300	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5208.4900	- -	Other fabrics	100 % ad val.
		-	Printed :	

1	2		3	4
	5208.5100	- -	Plain weave, weighing not more than 100 g/m^2	100 % ad val.
	5208.5200	- -	Plain weave, weighing more than 100 g/m^2	100 % ad val.
	5208.5300	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5208.5900	- -	Other fabrics	100 % ad val.
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	80 % ad val.
	5209.1200	- -	4-thread or 4-thread twill, including cross twill	80 % ad val.
	5209.1900	- -	Other fabrics	80 % ad val.
		-	Bleached :	
	5209.2100	- -	Plain weave	100 % ad val.
	5209.2200	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5209.2900	- -	Other fabrics	100 % ad val.

1	2		3	4
		-	Dyed :	
	5209.3100	- -	Plain weave	100 % ad val.
	5209.3200	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5209.3900	- -	Other fabrics	100 % ad val.
		-	Of yarns of different colours :	
	5209.4100	- -	Plain weave	100 % ad val.
	5209.4200	- -	Denim	100 % ad val.
	5209.4300	- -	Other fabrics of 3-thread or 4-thread twill, including cross twill	100 % ad val.
	5209.4900	- -	Other fabrics	100 % ad val.
		-	Printed :	
	5209.5100	- -	Plain weave	100 % ad val.
	5209.5200	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5209.5900	- -	Other fabrics	100 % ad val.
52.10			**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².**	

1	2	3	4
		- Unbleached :	
	5210.1100	- - Plain weave	80 % ad val.
	5210.1200	- - 3-thread or 4-thread twill, including cross twill	80 % ad val.
	5210.1900	- - Other fabrics	80 % ad val.
		- Bleached :	
	5210.2100	- - Plain weave	100 % ad val.
	5210.2200	- - 3-thread or 4-thread twill, including cross twill	100 % ad val.
	5210.2900	- - Other fabrics	100 % ad val.
		- Dyed :	
	5210.3100	- - Plain weave	100 % ad val.
	5210.3200	- - 3-thread or 4-thread twill, including cross twill	100 % ad val.
	5210.3900	- - Other fabrics	100 % ad val.
		- Of yarns of different colours :	
	5210.4100	- - Plain weave	100 % ad val.
	5210.4200	- - 3-thread or 4-thread twill, including cross twill	100 % ad val.

1	2		3	4
	5210.4900	- -	Other fabrics	100 % ad val.
		-	Printed :	
	5210.5100	- -	Plain weave	100 % ad val.
	5210.5200	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5210.5900	- -	Other Fabrics	100 % ad val.
52.11			**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².**	
		-	Unbleached :	
	5211.1100	- -	Plain weave	80 % ad val.
	5211.1200	- -	3-thread or 4-thread twill, including cross twill	80 % ad val.
	5211.1900	- -	Other fabrics	80 % ad val.
		-	Bleached :	
	5211.2100	- -	Plain weave	100 % ad val.
	5211.2200	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5211.2900	- -	Other fabrics	100 % ad val.

1	2		3	4
		-	Dyed :	
	5211.3100	- -	Plain weave	100 % ad val.
	5211.3200	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5211.3900	- -	Other fabrics	100 % ad val.
		-	Of yarns of different colours :	
	5211.4100	- -	Plain weave	100 % ad val.
	5211.4200	- -	Denim	100 % ad val.
	5211.4300	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5211.4900	- -	Other fabrics	100 % ad val.
		-	Printed :	
	5211.5100	- -	Plain weave	100 % ad val.
	5211.5200	- -	3-thread or 4-thread twill, including cross twill	100 % ad val.
	5211.5900	- -	Other fabrics	100 % ad val.
52.12			Other woven fabrics of cotton.	
			Weighing not more than 200 g/m^2 :	

1	2	3	4
	5212.1100	- - Unbleached	80 % ad val.
	5212.1200	- - Bleached	100 % ad val.
	5212.1300	- - Dyed	100 % ad val.
	5212.1400	- - Of yarns of different colours	100 % ad val.
	5212.1500	- - Printed	100 % ad val.
		- Weighing more than 200 g/m^2 :	
	5212.2100	- - Unbleached	80 % ad val.
	5212.2200	- - Bleached	100 % ad val.
	5212.2300	- - Dyed	100 % ad val.
	5212.2400	- - Of yarns of different colours	100 % ad val.
	5212.2500	- - Printed	100 % ad val.

1	2	3	4

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	20 % ad val.
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :	
	5301.2100	- - Broken or scutched	20 % ad val.
	5301.2900	- - Other	20 % ad val.
	5301.3000	- Flax tow and waste	20 % ad val.
53.02		**True hemp (Cannabis sativa 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	40 % ad val.
	5302.9000	- Other	40 % ad val.
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).**	

1	2		3	4
	5303.1000	-	Jute and other textile bast fibres, raw or retted	Free
	5303.9000	-	Other	Free
53.04			**Sisal and other textile fibres of the genus Agave, 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 Agave, raw	Free
	5304.9000	-	Other	Free
53.05			**Coconut, abaca (manila hemp or Musa textiles 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	Free
	5305.1900	- -	Other	Free
		-	Of abaca :	
	5305.2100	- -	Raw	40 % ad val.
	5305.2900	- -	Other	40 % ad val.
		-	Other :	
	5305.9100	- -	Raw	Free
	5305.9900	- -	Other	Free

1	2	3	4
53.06		Flax yarn.	
	5306.1000	- Single	40 % ad val.
	5306.2000	- Multiple (folded) or cabled	40 % ad val.
53.07		Yarn of jute or of other textile bast fibres of heading NO.53.03.	
	5307.1000	- Single	40 % ad val.
	5307.2000	- Multiple (folded) or cabled	40 % ad val.
53.08		Yarn of other vegetable textile fibres; paper yarn.	
	5308.1000	- Coir yarn	40 % ad val.
	5308.2000	- True hemp yarn	40 % ad val.
	5308.3000	- Paper yarn	40 % ad val.
	5308.9000	- Other	40 % ad val.
53.09		Woven fabrics of flax.	
		- Containing 85 % or more by weight of flax :	
	5309.1100	- - Unbleached or bleached	100 % ad val.
	5309.1900	- - Other	100 % ad val.

1	2	3	4
		- Containing less than 85 % by weight of flax :	
	5309.2100	- - Unbleached or bleached	100 % ad val.
	5309.2900	- - Other	100 % ad val.
53.10		Woven fabrics of jute or of other textile bast fibres of heading No.53.03.	
	5310.1000	- Unbleached	80 % ad val.
	5310.9000	- Other	80 % ad val.
53.11	5311.0000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	100 % ad val.

CHAPTER 54

MAN-MADE FILAMENTS

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

(a) By polymerisation of organic monomers such as polyamides, polyesters, polyurethanes or polyvinyl derivates; or

(b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic; fibres as defined at (a); artificial; fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

1	2	3	4

2. Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
54.01			**Sewing thread of man-made filaments, whether or not put up for retail sale.**	
	5401.1000	-	Of synthetic filaments	Rs. 20/- per kg.
	5401.2000	-	Of artificial filaments	Rs. 20/- per kg.
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. 20/- per kg.
	5402.2000	-	High tenacity yarn of polyesters	Rs. 20/- per kg.
		-	Textured yarn :	
	5402.3100	- -	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	Rs. 20/- per kg.
	5402.3200	- -	Of nylon or other polyamides, measuring per single yarn more than 50 tex	Rs. 20/- per kg.

1	2		3	4
	5402.3300	- -	Of polyesters	Rs. 20/- per kg.
	5402.3900	- -	Other	Rs. 20/- per kg.
		-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :	
	5402.4100	- -	Of nylon or other polyamides	Rs. 20/- per kg.
	5402.4200	- -	Of polyesters, partially oriented	Rs. 20/- per kg.
	5402.4300	- -	Of polyesters, other	Rs. 20/- per kg.
	5402.4900	- -	Other	Rs. 20/- per kg.
		-	Other yarn, single, with a twist exceeding 50 turns per metre :	
	5402.5100	-	Of nylon or other polyamides	Rs. 20/- per kg.
	5402.5200	-	Of polyesters	Rs. 20/- per kg.
	5402.5900	-	Other	Rs. 20/= per kg.

1	2		3	4
		-	Other yarn, multiple (folded) or cabled :	
	5402.6100	- -	Of nylon or other polyamides	Rs. 20/- per kg.
	5402.6200	- -	Of polyesters	Rs. 20/- per kg.
	5402.6900	- -	Other	Rs. 20/- per kg.
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. 20/- per kg.
	5403.2000	-	Textured Yarn	Rs. 20/- per kg.
		-	Other yarn, single :	
	5403.3100	- -	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	Rs. 20/- per kg.
	5403.3200	- -	Of viscose rayon, with a twist exceeding 120 turns per metre	Rs. 20/- per kg.
	5403.3300	- -	Of cellulose acetate	Rs. 20/- per kg.
	5403.3900	- -	Other	Rs. 20/- per kg.

1	2		3	4
		-	**Other yarn, multiple (folded) or cabled :**	
	5403.4100	- -	Of viscose rayon	Rs. 20/- per kg.
	5403.4200	- -	Of cellulose acetate	Rs. 20/- per kg.
	5403.4900	- -	Other	Rs. 20/- per kg.
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	60 % ad val.
		-	Other :	
	5404.9010	- - -	Yarn and strip of a width not exceeding 5mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of plain or coloured adhesive between two layers of artificial plastic material or covered by means of articicial or other materials on one or both sides.	Rs. 200/- per kg.
	5404.9090	- - -	Other	60 % ad val.

1	2	3	4
54.05		**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.**	60 % ad val.
	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 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.	Rs. 200/- per kg.
	5405.0090	- - - Other	60% ad val.
54.06		**Man-made filament yarn (other than sewing thread), put up for retail sale.**	
	5406.1000	- Synthetic filament yarn	Rs. 20/- per kg.
	5406.2000	- Artificial filament yarn	Rs. 20/- per kg.
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	125 % ad val.
	5407.2000	- - Woven fabrics obtained from strip or the like	125 % ad val.

1	2		3	4
	5407.3000	-	Fabrics specified in Note 9 to Section XI	125 % ad val.
		-	Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :	
	5407.4100	- -	Unbleached or bleached	125 % ad val.
	5407.4200	- -	Dyed	125 % ad val.
	5407.4300	- -	Of yarns of different colours	125 % ad val.
	5407.4400	- -	Printed	125 % ad val.
		-	Other woven fabrics containing 85 % or more by weight of textured polyester filaments :	
	5407.5100	- -	Unbleached or bleached	125 % ad val.
	5407.5200	- -	Dyed	125 % ad val.
	5407.5300	- -	Of yarns of different colours	125 % ad val.
	5407.5400	- -	Printed	125 % ad val.
	5407.6000	-	Other woven fabrics containing 85 % or more by weight of textured polyester filaments	125 % ad val.
		-	Other woven fabrics containing 85 % or more by weight of synthetic filament :	

1	2		3	4
	5407.7100	- -	Unbleached or bleached	125 % ad val.
	5407.7200	- -	Dyed	125 % ad val.
	5407.7300	- -	Of yarns of different colours	125 % ad val.
	5407.7400	- -	Printed	125 % ad val.
		-	Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :	
	5407.8100	- -	Unbleached or bleached	125 % ad val.
	5407.8200	- -	Dyed	125 % ad val.
	5407.8300	- -	Of yarns of different colours	125 % ad val.
	5407.8400	- -	Printed	125 % ad val.
		-	Other woven fabrics :	
	5407.9100	- -	Unbleached or bleached	125 % ad val.
	5407.9200	- -	Dyed	125 % ad val.
	5407.9300	- -	Of yarns of different colours	125 % ad val.
	5407.9400	- -	Printed	125 % ad val.

1	2		3	4
54.08			**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No.54.05.**	
	5408.1000	-	Woven fabrics obtained from high tenacity yarn, of viscose rayon	125 % ad val.
		-	Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :	
	5408.2100	- -	Unbleached or bleached	125 % ad val.
	5408.2200	- -	Dyed	125 % ad val.
	5408.2300	- -	Of yarns of different colours	125 % ad val.
	5408.2400	- -	Printed	125 % ad val.
		-	Other woven fabrics :	
	5408.3100	- -	Unbleached or bleached	125 % ad val.
	5408.3200	- -	Dyed	125 % ad val.
	5408.3300	- -	Of yarns of different colours	125 % ad val.
	5408.3400	- -	Printed	125 % ad val.

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

1. Heading Nos. 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

(a) Length of tow exceeding 2 m ;

(b) Twist less than 5 turns per metre ;

(c) Measuring per filament less than 67 decitex ;

(d) Synthetic filament tow only; the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length ;

(e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2m is to be classified in heading No. 55.03 or 55.04.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
55.01		**Synthetic filament tow.**	
	5501.1000	- Of nylon or other polyamides	Rs. 12/- per kg.
	5501.2000	- Of polyesters	Rs. 12/- per kg.
	5501.3000	- Acrylic or modacrylic	Rs. 12/- per kg.
	5501.9000	- Other	Rs. 12/- per kg.
55.02	5502.0000	**Artificial filament tow.**	Rs. 12/- per kg.

1	2	3	4
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning.**	
	5503.1000	- Of nylon or other polyamides	Rs. 12/- per kg.
	5503.2000	- Of polyesters	Rs. 12/- per kg.
	5503.3000	- Acrylic or modacrylic	Rs. 12/- per kg.
	5503.4000	- Of polypropylene	Rs. 12/- per kg.
	5503.9000	- Other	Rs. 12/- per kg.
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning.**	
	5504.1000	- Of viscose	Rs. 12/- per kg.
	5504.9000	- Other	Rs. 12/- per kg.
55.05		**Waste (including noils, yarn waste and garnetted stock) of man-made fibres.**	
	5505.1000	- Of synthetic fibres	Rs. 12/- per kg.
	5505.2000	- Of artificial fibres	Rs. 12/- per kg.

1	2	3	4
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spining.**	
	5506.1000	- Of nylon or other polyamides	Rs. 12/- per kg.
	5506.2000	- Of polyesters	Rs. 12/- per kg.
	5506.3000	- Acrylic or modacrylic	Rs. 12/- per kg.
	5506.9000	- Other	Rs. 12/- per kg.
55.07	5507.0000	**Artificial staple fibres, carded, combed or otherwise processed for spinning.**	Rs. 12/- per kg.
55.08		**Sewing thread of man-made staple fibres whether or not put up for retail sale.**	
	5508.1000	- Of synthetic staple fibres	Rs. 20/- per kg.
	5508.2000	- Of artificial staple fibres	Rs. 20/- per kg.
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. 20/- per kg.

1	2		3	4
	5509.1200	- -	Multiple (folded) or cabled yarn	Rs. 20/- per kg.
		-	Containing 85 % or more by weight of polyester staple fibres :	
	5509.2100	- -	Single yarn	Rs. 20/- per kg.
	5509.2200	- -	Multiple (folded) or cabled yarn	Rs. 20/- per kg.
		-	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	
	5509.3100	- -	Single yarn	Rs. 20/- per kg.
	5509.3200	- -	Multiple (folded) or cabled yarn	Rs. 20/- per kg.
		-	Other yarn containing 85 % or more by weight of synthetic staple fibres :	
	5509.4100	- -	Single yarn	Rs. 20/- per kg.
	5509.4200	- -	Multiple (folded) or cabled yarn	Rs. 20/- per kg.
		-	Other yarn, of polyester staple fibres :	
	5509.5100	- -	Mixed mainly or solely with artificial staple fibres	Rs. 20/- per kg.

1	2	3	4
	5509.5200	- - Mixed mainly or solely with wool or fine animal hair	Rs. 20/- per kg.
	5509.5300	- - Mixed mainly or solely with cotton	Rs. 20/- per kg.
	5509.5900	- - Other	Rs. 20/- per kg.
		- Other yarn, of acrylic or modacrylic staple fibres :	
	5509.6100	- - Mixed mainly or solely with wool or fine animal hair	Rs. 20/- per kg.
	5509.6200	- - Mixed mainly or solely with cotton	Rs. 20/- per kg.
	5509.6900	- - Other	Rs. 20/- per kg.
		- Other yarn :	
	5509.9100	- - Mixed mainly or solely with wool or fine animal hair	Rs. 20/- per kg.
	5509.9200	- - Mixed mainly or solely with cotton	Rs. 20/- per kg.
	5509.9900	- - Other	Rs. 20/- per kg.
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	

1	2		3	4
		-	Containing 85 % or more by weight of artificial staple fibres :	
	5510.1100	- -	Single yarn	Rs. 20/- per kg.
	5510.1200	- -	Multiple (folded) or cabled yarn	Rs. 20/- per kg.
	5510.2000	-	Other yarn, mixed mainly or solely with wool or fine animal hair	Rs. 20/- per kg.
	5510.3000	-	Other yarn, mixed mainly or solely with cotton	Rs. 20/- per kg.
	5510.9000	-	Other yarn	Rs. 20/- per kg.
55.11			**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.**	
	5511.1000	-	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	Rs. 20/- per kg.
	5511.2000	-	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	Rs. 20/- per kg.
	5511.3000	-	Of artificial staple fibres	Rs. 20/- per kg.

1	2		3	4
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	125 % ad val.
	5512.1900	- -	Other	125 % ad val.
		-	Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	
	5512.2100	- -	Unbleached or bleached	125 % ad val.
	5512.2900	- -	Other	125 % ad val.
		-	Other :	
	5512.9100	- -	Unbleached or bleached	125 % ad val.
	5512.9900	- -	Other	125 % ad val.
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/m^2.**	
		-	Unbleached or bleached :	
	5513.1100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5513.1200	- -	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	125 % ad val.

1	2		3	4
	5513.1300	- -	Other woven fabrics of polyester staple fibres	125 % ad val.
	5513.1900	- -	Other woven fabrics	125 % ad val.
		-	Dyed :	
	5513.2100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5513.2200	- -	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	125 % ad val.
	5513.2300	- -	Other woven fabrics of polyester stables fibres	125 % ad val.
	5513.2900	- -	Other woven fabrics	125 % ad val.
		-	Of yarns of different colours :	
	5513.3100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5513.3200	- -	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	125 % ad val.
	5513.3300	- -	Other woven fabrics of polyester staple fibres	125 % ad val.
	5513.3900	- -	Other woven fabrics	125 % ad val.

1	2		3	4
		-	Printed :	
	5513.4100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5513.4200	- -	3-thread or 4-thread twill including cross twill, of polyester staple fibres	125 % ad val.
	5513.4300	- -	Other woven fabrics of polyester staple fibres	125 % ad val.
	5513.4900	- -	Other woven fabrics	125 % ad val.
55.14			**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of weight exceeding 170 g/m^2.**	
		-	Unbleached or bleached :	
	5514.1100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5514.1200	- -	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	125 % ad val.
	5514.1300	- -	Other woven fabrics of polyester staple fibres	125 % ad val.
	5514.1900	- -	Other woven fabrics	125 % ad val.
		-	Dyed :	

1	2		3	4
	5514.2100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5514.2200	- -	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	125 % ad val.
	5514.2300	- -	Other woven fabrics of polyester staple fibres	125 % ad val.
	5514.2900	- -	Other woven fabrics	125 % ad val.
		-	Of yarns of different colours :	
	5514.3100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5514.3200	- -	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	125 % ad val.
	5514.3300	- -	Other woven fabrics of polyester staple fibres	125 % ad val.
	5514.3900	- -	Other woven fabrics	125 % ad val.
		-	Printed :	
	5514.4100	- -	Of polyester staple fibres, plain weave	125 % ad val.
	5514.4200	- -	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	125 % ad val.

1	2		3	4
	5514.4300	- -	Other woven fabrics of polyester staple fibres	125 % ad val.
	5514.4900	- -	Other woven fabrics	125 % ad val.
55.15			Other woven fabrics of synthetic staple fibres.	
		-	Of polyester staple fibres :	
	5515.1100	- -	Mixed mainly or solely with viscose rayon staple fibres	125 % ad val.
	5515.1200	- -	Mixed mainly or solely with man-made filaments	125 % ad val.
	5515.1300	- -	Mixed mainly or solely with wool or fine animal hair	125 % ad val.
	5515.1900	- -	Other	125 % ad val.
		-	Of acrylic or modacrylic staple fibres :	
	5515.2100	- -	Mixed mainly or solely with man-made filaments	125 % ad val.
	5515.2200	- -	Mixed mainly or solely with wool or fine animal hair	125 % ad val.
	5515.2900	- -	Other	125 % ad val.
		-	Other woven fabrics :	
	5515.9100	- -	Mixed mainly or solely with man-made filaments	125 % ad val.

1	2	3	4
	5515.9200	- - Mixed mainly or solely with wool or fine animal hair	125 % ad val.
	5515.9900	- - Other	125 % ad val.
55.16		Woven fabrics of artificial staple fibres.	
		- Containing 85 % or more by weight of artificial staple fibres :	
	5516.1100	- - Unbleached or bleached	125 % ad val.
	5516.1200	- - Dyed	125 % ad val.
	5516.1300	- - Of yarns of different colours	125 % ad val.
	5516.1400	- - Printed	125 % ad val.
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :	
	5516.2100	- - Unbleached or bleached	125 % ad val.
	5516.2200	- - Dyed	125 % ad val.
	5516.2300	- - Of yarns of different colours	125 % ad val.
	5516.2400	- - Printed	125 % ad val.

1	2		3	4
		-	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :	
	5516.3100	- -	Unbleached or bleached	125 % ad val.
	5516.3200	- -	Dyed	125 % ad val.
	5516.3300	- -	Of yarns of different colours	125 % ad val.
	5516.3400	- -	Printed	125 % ad val.
			Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :	
	5516.4100	- -	Unbleached or bleached	125 % ad val.
	5516.4200	- -	Dyed	125 % ad val.
	5516.4300	- -	Of yarns of different colours	125 % ad val.
	5516.4400	- -	Printed	125 % ad val.
		-	Other :	
	5516.9100	- -	Unbleached or bleached	125 % ad val.
	5516.9200	- -	Dyed	125 % ad val.
	5516.9300	- -	Of yarns of different colours	125 % ad val.

1	2	3	4
	5516.9400	- - Printed	125 % ad val.

CHAPTER 56

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

Notes.

1. This Chapter does not cover :

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material is present merely as a carrying medium ;

(b) Textile products of heading No. 58.11 ;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 68.05) ;

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 68.14) ; or

(e) Metal foil on a backing of felt or nonwovens (Section XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Heading Nos. 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading No. 56.03 also includes nonwovens in which plastics or rubber forms bonding substance.

Headings Nos. 56.02 and 56.03 do not, however, cover :

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40) ;

(b) Nonwovens, either completely embedded in plastics or rubber or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resuslting change of colour (Chapter 39 or 40) ; or

(c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading No. 56.04 does not cover textile yarn, or strip or the like of heading No. 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	80 % ad val.
		- Wadding; other articles of wadding :	
	5601.2100	- - Of cotton	80 % ad val.
	5601.2200	- - Of man-made fibres	80 % ad val.
	5601.2900	- - Other	80 % ad val.
	5601.3000	- Textile flock and dust and mill neps	80 % ad val.

1	2	3	4
56.02		**Felt, whether or not impregnated, coated, covered or laminated.**	
	5602.1000	- Needleloom felt and stitch-bonded fibre fabrics	80 % ad val.
		- Other felt, not impregnated, coated, covered or laminated :	
	5602.2100	- - Of wool or fine animal hair	80 % ad val.
	5602.2900	- - Of other textile materials	80 % ad val.
	5602.9000	- Other	80 % ad val.
56.03	5603.0000	**Nonwovens, whether or not impregnated, coated, covered or laminated.**	80 % ad val.
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	80 % ad val.
	5604.2000	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	80 % ad val.
	5604.9000	- Other	80 % ad val.
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.**	

1	2		3	4
	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.	Rs.200/- per kg.
	5605.0090	- - -	Other	125 % ad val.
56.06	5606.0000		Gimped yarn and strip and the like of heading No.54.04 or 54.05, gimped (other than those of heading No.56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	80 % ad val.
56.07			Twine, cordage, rope 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 fibres of heading No.53.03	80 % ad val.
		-	Of sisal or other textile fibres of the genus Agave :	
	5607.2100	- -	Binder or baler twine	80 % ad val.
	5607.2900	- -	Other	80 % ad val.
	5607.3000	-	Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	80 % ad val.
		-	Of polyethylene or polypropylene :	
	5607.4100	- -	Binder or baler twine	80 % ad val.

1	2	3	4
	5607.4900	- - Other	80 % ad val.
	5607.5000	- Of other synthetic fibres	80 % ad val.
	5607.9000	- Other	80 % ad val.
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	80 % ad val.
	5608.1900	- - Other	80 % ad val.
	5608.9000	- Other	80 % ad val.
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.**	
	5609.0010	- - - Of jute and other textile fibres of heading No.53.03	80 % ad val.
	5609.0090	- - - Other	80 % ad val.

CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
57.01		**Carpets and other textile floor coverings, knotted, whether or not made up.**	
	5701.1000	- Of wool or fine animal hair	125 % ad val.
	5701.9000	- Of other textile materials	125 % ad val.
57.02		**Carpets and other textile floor coverings, woven not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.**	
	5702.1000	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	125 % ad val.
	5702.2000	- Floor coverings of coconut fibres (coir)	125 % ad val.
		- Other, of pile construction, not made up :	
	5702.3100	- - Of wool or fine animal hair	125 % ad val.
	5702.3200	- - Of man-made textile materials	125 % ad val.
	5702.3900	- - Of other, textile materials	125 % ad val.
		- Other, of pile construction, made up :	
	5702.4100	- - Of wool or fine animal hair	125 % ad val.

1	2	3	4
	5702.4200	- - Of man-made textile materials	125 % ad val.
	5702.4900	- - Of other textile materials	125 % ad val.
		- Other, not of pile construction, not made up :	
	5702.5100	- - Of wool or fine animal hair	125 % ad val.
	5702.5200	- - Of man-made textile materials	125 % ad val.
	5702.5900	- - Of other textile materials	125 % ad val.
		- Other, not of pile construction, made up :	
	5702.9100	- - Of wool or fine animal hair	125 % ad val.
	5702.9200	- - Of man-made textile materials	125 % ad val.
	5702.9900	- - Of other textile materials	125 % ad val.
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
	5703.1000	- Of wool or fine animal hair	125 % ad val.

1	2		3	4
	5703.2000	-	Of nylon or other polyamides	125 % ad val.
	5703.3000	-	Of other man-made textile materials	125 % ad val.
	5703.9000	-	Of other textile materials	125 % ad val.
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 m^2	80 % ad val.
	5704.9000	-	Other	80 % ad val.
57.05	5705.0000		Other carpets and other textile floor coverings, whether or not made up.	125 % ad val.

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBORIDERY

Notes.

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

2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purpose of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.

5. For the purposes of heading No. 58.06, the expression "narrow woven fabrics" means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges ;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No. 58.08.

6. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabrics, and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needle work tapestry (heading No. 58.05).

7. In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel as furnishing fabrics or for similar purposes.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	125 % ad val.
		- Of cotton :	
	5801.2100	- - Uncut weft pile fabrics	125 % ad val.
	5801.2200	- - Cut corduroy	125 % ad val.

1	2		3	4
	5801.2300	- -	Other weft pile fabrics	125 % ad val.
	5801.2400	- -	Warp pile fabrics, epingle (uncut)	125 % ad val.
	5801.2500	- -	Warp pile fabrics, cut	125 % ad val.
	5801.2600	- -	Chenille fabrics	125 % ad val.
		-	Of man-made fibres :	
	5801.3100	- -	Uncut weft pile fabrics	125 % ad val.
	5801.3200	- -	Cut corduroy	125 % ad val.
	5801.3300	- -	Other weft pile fabrics	125 % ad val.
	5801.3400	- -	Warp pile fabrics, epingle (uncut)	125 % ad val.
	5801.3500	- -	Warp pile fabrics, cut	125 % ad val.
	5801.3600	- -	Chenille fabrics	125 % ad val.
	5801.9000	-	Of other textile materials	125 % ad val.
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	100 % ad val.
	5802.1900	- -	Other	100 % ad val.
	5802.2000	-	Terry towelling and similar woven terry fabrics, of other textile materials	100 % ad val.
	5802.3000	-	Tufted textile fabrics	100 % ad val.
58.03			**Gauze, other than narrow fabrics of heading No.58.06.**	
	5803.1000	-	Of cotton	100 % ad val.
	5803.9000	-	Of other textile materials	125 % ad val.
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	125 % ad val.
		-	Mechanically made lace :	
	5804.2100	-	Of man-made fibres	125 % ad val.
	5804.2900	- -	Of other textile materials	40 % ad val.
		-	Hand-made lace :	
	5804.3010	- - -	Of cotton or linen	40 % ad val.

1	2		3	4
	5804.3090	- - -	Other	125 % ad val.
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.**	125 % ad val.
58.06			**Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).**	
	5806.1000	-	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	80 % ad val.
	5806.2000	-	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	80 % ad val.
		-	Other woven fabrics :	
	5806.3100	- -	Of cotton	80 % ad val.
	5806.3200	- -	Of man-made fibres	80 % ad val.
	5806.3900	- -	Of other textile materials	80 % ad val.
	5806.4000	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	80 % ad val.
58.07			Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	

1	2	3	4
	5807.1000	- Woven	80 % ad val.
	5807.9000	- Other	80 % ad val.
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
	5808.1000	- Braids in the piece	80 % ad val.
		- Other :	
	5808.9010	- - - Trimmings made of cotton or linen	40 % ad val.
	5808.9090	- - - Other	80 % ad val.
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.	125 % ad val.
58.10		Embroidery in the piece, in strips or in motifs.	
	5810.1000	- Embroidery without visible ground	125 % ad val.
		- Other embroidery :	
	5810.9100	- - Of cotton	125 % ad val.
	5810.9200	- - Of man-made fibres	125 % ad val.

1	2	3	4
		- - Of other textile materials :	
	5810.9910	- - - Of linen	40 % ad val.
	5810.9990	- - - Other	125 % ad val.
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.**	125 % ad val.

CHAPTER 59

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

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapter 50 to 55 and headings Nos. 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading No. 58.08 and the knitted or crocheted fabrics of heading No. 60.02.

2. Heading No. 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour ;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39) ;

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such

material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39) ;

(4) Fabrics partially coated or partially covered with platics and bearing designs resulting from these treatments (usually Chapter 50 to 55, 58 or 60) ;

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39) ; or

(6) Textile products of heading No. 58.11 ;

(b) Fabrics made from yarn, strip or the like impregnated, coated, covered or sheathed with plastics, of heading No. 56.04.

3. For the purposes of heading No. 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07).

4. For the purposes of heading No. 59.06, the expression "rubberised textile fabrics" means :

(a) Textile fabrics impregnated, coated, covered or laminated with rubber.

(i) Weighing not more than 1,500 g/m^2; or

(ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material ;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04 ;

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square meter; and

(d) Plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 58.11.

5. Heading No. 59.07 does not apply to :

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading ;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances ;

(e) Wood veneered on a backing of textile fabrics (heading No. 44.08) ;

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05) ;

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 68.14); or

(h) Metal foil on a backing of textile fabrics (Section XV).

6. Heading No. 59.10 does not apply to :

(a) Transmission or conveyor belts or belting of a thickness of less than 3mm ; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made form textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 40.10).

7. Heading No. 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 59.08 to 59.10), the following only :

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes ;

(ii) Bolting Cloth ;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair ;

(iv) Flat woven textile fabric with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes ;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes ;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials ;

(b) Textile articles (other than those of headings Nos. 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices) of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.**	
	5901.1000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	80 % ad val.
	5901.9000	- Other	80 % ad val.
59.02		**Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.**	
	5902.1000	- Of nylon or other polyamides	80 % ad val.
	5902.2000	- Of polyesters	80 % ad val.
	5902.9000	- Other	80 % ad val.

1	2	3	4
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No.59.02.**	
	5903.1000	- With polyvinyl chloride	Rs. 50/- per kg.
	5903.2000	- With polyurethane	Rs. 50/- per kg.
	5903.9000	- Other	Rs. 50/- per kg.
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.**	
	5904.1000	- Linoleum	80 % ad val.
		- Other :	
	5904.9100	- - With a base consisting of needle-loom felt or nonwovens	80 % ad val.
	5904.9200	- - With other textile base	80 % ad val.
59.05	5905.0000	**Textile wall coverings.**	125 % ad val.
59.06		**Rubberised textile fabrics, other than those of heading No.59.02.**	
	5906.1000	- Adhesive tape of a width not exceeding 20 cm	80 % ad val.
		- Other :	
	5906.9100	- - Knitted or crocheted	100 % ad val.

1	2	3	4
	5906.9900	- - - Other	80 % ad val.
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studioback-cloths of the like.	
	5907.0010	- - - Textile fabrics otherwise impregnated, coated or covered	80 % ad val.
	5907.0090	- - - Other	80 % ad val.
59.08	5908.0000	Textile wicks, woven plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	80 % ad val.
59.09	5909.0000	Textile hosepiping and similar textile tubing, with or without lining armour or accessories of other materials.	80 % ad val.
59.10	5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material.	80 % ad val.
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, combined with one or more layers of rubber, leather or other material, of a kind used for card clothing, and similar fabric for other technical uses	80 % ad val.
	5911.2000	- Bolting cloth, whether or not made up	80 % ad val.

1	2		3	4
		-	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :	
	5911.3100	- -	Weighing less than 650 g/m^2	80 % ad val.
	5911.3200	- -	Weighing 650 g/m^2 or more	80 % ad val.
	5911.4000	-	Straining cloth of a kind used in oil presses or the like, including that of human hair	80 % ad val.
	5911.9000	-	Other	80 % ad val.

CHAPTER 60

KNITTED OR CROCHETED FABRIC

Notes.

1. This Chapter does not cover :

   (a) Crochet lace of heading No. 58.04 ;

   (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 58.07 ; or

   (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
60.01			**Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.**	
	6001.1000	-	"Long pile" fabrics	125 % ad val.
		-	Looped pile fabrics :	
	6001.2100	- -	Of cotton	100 % ad val.
	6001.2200	- -	Of man-made fabrics	125 % ad val.
	6001.2900	- -	Of other textile materials	125 % ad val.
		-	Other :	
	6001.9100	- -	Of cotton	100 % ad val.
	6001.9200	- -	Of man-made fibres	125 % ad val.
	6001.9900	- -	Of other textile materials	125 % ad val.
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	125 % ad val.
	6002.2000	-	Other, of a width not exceeding 30 cm	125 % ad val.

1	2		3	4
	6002.3000	-	Of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread	125 % ad val.
		-	Other fabrics, warp knit (including those made on galloon knitting machine) :	
	6002.4100	- -	Of wool or fine animal hair	100 % ad val.
	6002.4200	- -	Of cotton	100 % ad val.
	6002.4300	- -	Of man-made fibres	125 % ad val.
	6002.4900	- -	Other	125 % ad val.
		-	Other :	
	6002.9100	- -	Of wool or fine animal hair	100 % ad val.
	6002.9200	- -	Of cotton	100 % ad val.
	6002.9300	- -	Of man-made fibres	125 % ad val.
	6002.9900	- -	Other	125 % ad val.

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover :

(a) Goods of heading No. 62.12 ;

(b) Worn clothing or other worn articles of heading No. 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purposes of heading No. 61.03 and 61.04 :

(a) The term "suit" means a set of garments is composed of two or three pieces made up in identical fabric and comprising:

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swim wear), a skirt or a divided skirt, having neither braces nor bibs, and

— one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

— morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers) ;

— evening dress (tallcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind ;

— dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swim wear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suit or ski suits of heading No. 62.12.

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garments, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.

5. For the purposes of heading No. 61.11 :

(a) The expression "babies" garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins ;

(b) Articles which are, *prima facie*, classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.

6. For the purposes of heading No. 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall" that is, a one-piece garment designed to cover the upper and lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps ; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

— one garment such as an anorak, wind-cheater, wind-jacket or similar articles, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Garments which are, *prima facie*, classifiable both in heading No. 61.13 and in other headings of this Chapter, excluding heading No. 61.11, are to be classified in heading No. 61.13.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girl's garments are to be classified in the headings concerning women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
61.01		**Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.**	
	6101.1000	- Of wool or fine animal hair	125 % ad val.
	6101.2000	- Of cotton	125 % ad val.
	6101.3000	- Of man-made fibres	125 % ad val.
	6101.9000	- Of other textile materials	125 % ad val.
61.02		**Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04.**	
	6102.1000	- Of wool or fine animal hair	125 % ad val.

1	2		3	4
	6102.2000	-	Of cotton	125 % ad val.
	6102.3000	-	Of man-made fibres	125 % ad val.
	6102.9000	-	Of other textile materials	125 % ad val.
61.03			**Men's or boys' 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	125 % ad val.
	6103.1200	- -	Of synthetic fibres	125 % ad val.
	6103.1900	- -	Of other textile materials	125 % ad val.
		-	Ensembles :	
	6103.2100	- -	Of wool or fine animal hair	125 % ad val.
	6103.2200	- -	Of cotton	125 % ad val.
	6103.2300	- -	Of synthetic fibres	125 % ad val.
	6103.2900	- -	Of other textile materials	125 % ad val.
		-	Jackets and blazers :	
	6103.3100	- -	Of wool or fine animal hair	125 % ad val.

1	2		3	4
	6103.3200	- -	Of cotton	125 % ad val.
	6103.3300	- -	Of synthetic fibres	125 % ad val.
	6103.3900	- -	Of other textile materials	125 % ad val.
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6103.4100	- -	Of wool or fine animal hair	125 % ad val.
	6103.4200	- -	Of cotton	125 % ad val.
	6103.4300	- -	Of synthetic fibres	125 % ad val.
	6103.4900	- -	Of other textile materials	125 % ad val.
61.04			**Women's or girls' suits, ensembles, jackets, 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	125 % ad val.
	6104.1200	- -	Of cotton	125 % ad val.
	6104.1300	- -	Of synthetic fibres	125 % ad val.
	6104.1900	- -	Of other textile materials	125 % ad val.
			Ensembles :	

1	2		3	4
	6104.2100	- -	Of wool or fine animal hair	125 % ad val.
	6104.2200	- -	Of cotton	125 % ad val.
	6104.2300	- -	Of synthetic fibres	125 % ad val.
	6104.2900	- -	Of other textile materials	125 % ad val.
		-	Jackets :	
	6104.3100	- -	Of wool or fine animal hair	125 % ad val.
	6104.3200	- -	Of cotton	125 % ad val.
	6104.3300	- -	Of synthetic fibres	125 % ad val.
	6104.3900	- -	Of other textile materials	125 % ad val.
		-	Dresses :	
	6104.4100	- -	Of wool or fine animal hair	125 % ad val.
	6104.4200	- -	Of cotton	125 % ad val.
	6104.4300	- -	Of synthetic fibres	125 % ad val.
	6104.4400	- -	Of artificial fibres	125 % ad val.
	6104.4900	- -	Of other textile materials	125 % ad val.

1	2		3	4
		-	Skirts and divided skirts :	
	6104.5100	- -	Of wool or fine animal hair	125 % ad val.
	6104.5200	- -	Of cotton	125 % ad val.
	6104.5300	- -	Of synthetic fibres	125 % ad val.
	6104.5900	- -	Of other textile materials	125 % ad val.
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6104.6100	- -	Of wool or fine animal hair	125 % ad val.
	6104.6200	- -	Of cotton	125 % ad val.
	6104.6300	- -	Of synthetic fibres	125 % ad val.
	6104.6900	- -	Of other textile materials	125 % ad val.
61.05			Men's or boys' shirts, knitted or crocheted.	
	6105.1000	-	Of cotton	125 % ad val.
	6105.2000	-	Of man-made fibres	125 % ad val.
	6105.9000	-	Of other textile materials	125 % ad val.
61.06			Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	

1	2		3	4
	6106.1000	-	Of cotton	125 % ad val.
	6106.2000	-	Of man-made fibres	125 % ad val.
	6106.9000	-	Of other textile materials	125 % ad val.
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	125 % ad val.
	6107.1200	- -	Of man-made fibres	125 % ad val.
	6107.1900	- -	Of other textile materials	125 % ad val.
		-	Nightshirts and pyjamas :	
	6107.2100	- -	Of cotton	125 % ad val.
	6107.2200	- -	Of man-made fibres	125 % ad val.
	6107.2900	- -	Of other textile materials	125 % ad val.
		-	Other :	
	6107.9100	- -	Of cotton	125 % ad val.
	6107.9200	- -	Of man-made fibres	125 % ad val.
	6107.9900	- -	Of other textile materials	125 % ad val.

1	2		3	4
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	125 % ad val.
	6108.1900	- -	Of other textile materials	125 % ad val.
	6108.2100	- -	Of cotton	125 % ad val.
	6108.2200	- -	Of man-made fibres	125% ad val.
	6108.2900	- -	Of other textile materials	125% ad val.
		-	Nightdresses and pyjamas :	
	6108.3100	- -	Of cotton	125% ad val.
	6108.3200	- -	Of man-made fibres	125% ad val.
	6108.3900	- -	Of other textile materials	125% ad val.
		-	Other :	
	6108.9100	- -	Of cotton	125% ad val.
	6108.9200	- -	Of man-made fibres	125% ad val.
	6108.9900	- -	Of other textile materials	125% ad val.

1	2		3	4
61.09			T-shirts, singlets and other vests, knitted or crocheted.	
	6109.1000	-	Of cotton	125 % ad val.
	6109.9000	-	Of other textile materials	125 % ad val.
61.10			Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	
	6110.1000	-	Of wool or fine animal hair	125 % ad val.
	6110.2000	-	Of cotton	125 % ad val.
	6110.3000	-	Of man-made fibres	125 % ad val.
	6110.9000	-	Of other textile materials	125 % ad val.
61.11			Babies' garments and clothing accessories, knitted or crocheted.	
	6111.1000	-	Of wool or fine animal hair	125 % ad val
	6111.2000	-	Of cotton	125 % ad val.
	6111.3000	-	Of synthetic fibres	125 % ad val.
	6111.9000	-	Of other textile materials	125 % ad val.
61.12			Track suits, ski suits and swimwear, knitted or crocheted.	

1	2		3	4
		-	Track suits :	
	6112.1100	- -	Of cotton	125 % ad val.
	6112.1200	- -	Of synthetic fibres	125 % ad val.
	6112.1900	- -	Of other textile materials	125 % ad val.
	6112.2000	-	Ski suits	125 % ad val.
		-	Men's or boys' swimwear :	
	6112.3100	- -	Of synthetic fibres	125 % ad val.
	6112.3900	- -	Of other textile materials	125 % ad val.
		-	Women's or girls' swimwear :	
	6112.4100	- -	Of synthetic fibres	125 % ad val.
	6112.4900	- -	Of other textile materials	125 % ad val.
61.13	6113.0000		Garments, made up of knitted or crocheted fabrics of heading No.59.03, 59.06 or 59.07.	125 % ad val.
61.14			Other garments, knitted or crocheted.	
	6114.1000	-	Of wool or fine animal hair	125 % ad val.

1	2		3	4
	6114.2000	-	Of cotton	125 % ad val.
	6114.3000	-	Of man-made fibres	125 % ad val.
	6114.9000	-	Of other textile materials	125 % ad val.
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	125 % ad val.
	6115.1200	- -	Of synthetic fibres, measuring per single yarn 67 decitex or more	125 % ad val.
	6115.1900	- -	Of other textile materials	125 % ad val.
	6115.2000	-	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	125 % ad val.
		-	Other :	
	6115.9100	- -	Of wool or fine animal hair	125 % ad val.
	6115.9200	- -	Of cotton	125 % ad val.
	6115.9300	- -	Of synthetic fibres	125 % ad val.

1	2		3	4
	6115.9900	- -	Of other textile materials	125 % ad val.
61.16			**Gloves, mittens and mitts, knitted or crocheted.**	
	6116.1000	-	Gloves impregnated, coated or covered with plastics or rubber	125 % ad val.
		-	Other :	
	6116.9100	- -	Of wool or fine animal hair	125 % ad val.
	6116.9200	- -	Of cotton	125 % ad val.
	6116.9300	- -	Of synthetic fibres	125 % ad val.
	6116.9900	- -	Of other textile materials	125 % ad val.
61.17			**Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.**	
	6117.1000	-	Shawls, scarves, mufflers, mantillas, veils and the like	125 % ad val.
	6117.2000	-	Ties, bow ties and cravats	125 % ad val.
	6117.8000	-	Other accessories	125 % ad val.
	6117.9000	-	Parts	125 % ad val.

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHTED

Notes.

1. This Chapter applies to made up articles of any textile other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).

2. This Chapter does not cover :

(a) Worn clothing or other worn articles of heading 63.09 ; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purpose of headings No. 62.03 and 62.04 :

(a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising :

— one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs, and

— one suit coat or jacket the outer shall of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition.

All of the components of a suit must be of the same fabric construction, style, colour and composition; they must also be of corresponding or compatible size. If several separate components to cover the lower part of the body are presented together (for example, trousers and shirts, or a skirt or divided skirt and trousers), the constituent lower part shall be the trousers, or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions :

— morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers ;

— evening dress (tailcoat), generally made of black cloth, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind ;

dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles or heading No. 62.07 or 62.08), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

— one garment designed to cover the upper part of the body, with the exception of waistcoat which may also form a second upper garment, and

— one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 62.11.

4. For the purposes of heading No. 62.09 :

(a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) Articles which are, *prima facie*, classifiable both in heading No. 62.09 and in other headings of this Chapter are to be classified in heading No. 62.09.

5. Garments which are, *prima facie*, classifiable both in heading No. 62.10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.

6. For the purposes of heading No. 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps ; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :

— one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

— one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 62.14.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings concerning women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	125 % ad val.
	6201.1200	- - Of cotton	125 % ad val.
	6201.1300	- - Of man-made fibres	125 % ad val.

1	2	3	4
	6201.1900	- - Of other textile materials	125 % ad val.
		- Other :	
	6201.9100	- - Of wool or fine animal hair	125 % ad val.
	6201.9200	- - Of cotton	125 % ad val.
	6201.9300	- - Of man-made fibres	125 % ad val.
	6201.9900	- - Of other textile materials	125 % ad val.
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	125 % ad val.
	6202.1200	- - Of cotton	125 % ad val.
	6202.1300	- - Of man-made fibres	125 % ad val.
	6202.1900	- - Of other textile materials	125 % ad val.
		- Other :	
	6202.9100	- - Of wool or fine animal hair	125 % ad val.

1	2	3	4
	6202.9200	- - Of cotton	125 % ad val.
	6202.9300	- - Of man-made fibres	125 % ad val.
	6202.9900	- - Of other textile materials	125 % ad val.
62.03		**Men's 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	125 % ad val.
	6203.1200	- - Of synthetic fibres	125 % ad val.
	6203.1900	- - Of other textile materials	125 % ad val.
		- Ensembles :	
	6203.2100	- - Of wool or fine animal hair	125 % ad val.
	6203.2200	- - Of cotton	125 % ad val.
	6203.2300	- - Of synthetic fibres	125 % ad val.
	6203.2900	- - Of other textile materials	125 % ad val.
		- Jackets and blazers :	
	6203.3100	- - Of wool or fine animal hair	125 % ad val.

1	2		3	4
	6203.3200	- -	Of cotton	125 % ad val.
	6203.3300	- -	Of synthetic fibres	125 % ad val.
	6203.3900	- -	Of other textile materials	125 % ad val.
		-	Trousers, bib and brace overalls, breeches and shorts :	
	6203.4100	- -	Of wool or fine animal hair	125 % ad val.
	6203.4200	- -	Of cotton	125 % ad val.
	6203.4300	- -	Of synthetic fibres	125 % ad val.
	6203.4900	- -	Of other textile materials	125 % ad val.
62.04			**Women's or girls' suits, ensembles, jackets, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).**	
		-	Suits :	
	6204.1100	- -	Of wool or fine animal hair	125 % ad val.
	6204.1200	- -	Of cotton	125 % ad val.
	6204.1300	- -	Of synthetic fibres	125 % ad val.
	6204.1900	- -	Of other textile materials	125 % ad val.

1	2		3	4
		-	Ensembles :	
	6204.2100	- -	Of wool or fine animal hair	125 % ad val.
	6204.2200	- -	Of cotton	125 % ad val.
	6204.2300	- -	Of synthetic fibres	125 % ad val.
	6204.2900	- -	Of other textile materials	125 % ad val.
		-	Jackets :	
	6204.3100	- -	Of wool or fine animal hair	125 % ad val.
	6204.3200	- -	Of cotton	125 % ad val.
	6204.3300	- -	Of synthetic fibres	125 % ad val.
	6204.3900	- -	Of other textile materials	125 % ad val.
		-	Dresses :	
	6204.4100	- -	Of wool or fine animal hair	125 % ad val.
	6204.4200	- -	Of cotton	125 % ad val.
	6204.4300	- -	Of synthetic fibres	125 % ad val.
	6204.4900	- -	Of other textile materials	125 % ad val.
		-	Skirts and divided skirts :	

1	2		3	4
	6204.5100	-	Of wool or fine animal hair	125 % ad val.
	6204.5200	- -	Of c ton	125 % ad val.
	6204.5300	- -	Of synthetic fibres	125 % ad val.
	6204.5900	- -	Of other textile materials	125 % ad val.
		-	Trousers, bib and brace overalls; breeches and shorts :	
	6204.6100	- -	Of wool or fine animal hair	125 % ad val.
	6204.6200	- -	Of cotton	125 % ad val.
	6204.6300	- -	Of synthetic fibres	125 % ad val.
	6204.6900	- -	Of other textile materials	125 % ad val.
62.05			Men's or boys' shirts.	
	6205.1000	-	Of wool or fine animal hair	125 % ad val.
	6205.2000	-	Of cotton	125 % ad val.
	6205.3000	-	Of synthetic fibres	125 % ad val.
	6205.9000	-	Of other textile materials	125 % ad val.
62.06			Women's or girls' blouses, shirts and shirt-blouses.	

1	2		3	4
	6206.1000	-	Of silk or silk waste	125 % ad val.
	6206.2000	-	Of wool or fine animal hair	125 % ad val.
	6206.3000	-	Of cotton	125 % ad val.
	6206.4000	-	Of man-made fibres	125 % ad val.
	6206.9000	-	Of other textile materials	125 % ad val.
62.07			**Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.**	
		-	Underpants and briefs :	
	6207.1100	- -	Of cotton	125 % ad val.
	6207.1900	- -	Of other textile materials	125 % ad val.
		-	Nightshirts and pyjamas :	
	6207.2100	- -	Of cotton	125 % ad val.
	6207.2200	- -	Of man-made fibres	125 % ad val.
	6207.2900	- -	Of other textile materials	125 % ad val.
		-	Other :	
	6207.9100	- -	Of cotton	125 % ad val.

1	2	3	4
	6207.9200	- - Of man-made fibres	125 % ad val.
	6207.9900	- - Of other textile materials	125 % ad val.
62.08		**Women's or girls singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bath-robes, dressing gowns and similar articles.**	
		- Slips and petticoats :	
	6208.1100	- - Of man-made fibres	125 % ad val.
	6208.1900	- - Of other textile materials	125 % ad val.
		- Nightdresses and pyjamas :	
	6208.2100	- - Of cotton	125 % ad val.
	6208.2200	- - Of man-made fibres	125 % ad val.
	6208.2900	- - Of other textile materials	125 % ad val.
		- Other :	
	6208.9100	- - Of cotton	125 % ad val.
	6208.9200	- - Of man-made fibres	125 % ad val.
	6208.9900	- - Of other textile materials	125 % ad val.
62.09		**Babies' garments and clothing accessories.**	

1	2		3	4
	6209.1000	-	Of wool or fine animal hair	125 % ad val.
	6209.2000	-	Of cotton	125 % ad val.
	6209.3000	-	Of synthetic fibres	125 % ad val.
	6209.9000	-	Of other textile materials	125 % ad val.
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	125 % ad val.
	6210.2000	-	Other garments, of the type described in subheadings 6201.1100 to 6201.1900	125 % ad val.
	6210.3000	-	Other garments, of the type described in subheading 6202.1900	125 % ad val.
	6210.4000	-	Other men's or boys' garments	125 % ad val.
	6210.5000	-	Other women's or girls' garments	125 % ad val.
62.11			**Track suits, ski suits and swimwear, other garments.**	
		-	Swimwear :	
	6211.1100	- -	Men's or boys'	125 % ad val.
	6211.1200	- -	Women's or girls'	125 % ad val.

1	2		3	4
	6211.2000	-	Ski suits	125 % ad val.
		-	Other garments, men's or boys' :	
	6211.3100	- -	Of wool or fine animal hair	125 % ad val.
	6211.3200	- -	Of cotton	125 % ad val.
	6211.3300	- -	Of man-made fibres	125 % ad val.
	6211.3900	- -	Of other textile materials	125 % ad val.
		-	Other garments, women's or girls' :	
	6211.4100	- -	Of wool or fine animal hair	125 % ad val.
	6211.4200	- -	Of cotton	125 % ad val.
	6211.4300	- -	Of man-made fibres	125 % ad val.
	6211.4900	- -	Of other textile materials	125 % ad val.
62.12			**Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.**	
	6212.1000	-	Brassieres	125 % ad val.
	6212.2000	-	Girdles and panty-girdles	125 % ad val.
	6212.3000	-	Corselettes	125 % ad val.

1	2		3	4
	6212.9000	-	Other	125 % ad val.
62.13			Handkerchiefs.	
	6213.1000	-	Of silk or silk waste	125 % ad val.
	6213.2000	-	Of cotton	125 % ad val.
	6213.9000	-	Of other textile materials	125 % ad val.
62.14			Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.1000	-	Of silk or silk waste	125 % ad val.
	6214.2000	-	Of wool or fine animal hair	125 % ad val.
	6214.3000	-	Of synthetic fibres	125 % ad val.
	6214.4000	-	Of artificial fibres	125 % ad val.
	6214.9000	-	Of other textile materials	125 % ad val.
62.15			Ties, bow ties and cravats.	
	6215.1000	-	Of silk or silk waste	125 % ad val.
	6215.2000	-	Of man-made fibres	125 % ad val.
	6215.9000	-	Of other textile materials	125 % ad val.

1	2	3	4
62.16	6216.0000	Gloves, mittens and mitts.	125 % ad val.
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	
		- Accessories :	
	6217.1010	- - - Shoulder or other pads	80 % ad val.
	6217.1090	- - - Other	80 % ad val.
	6217.9000	- Parts	80 % ad val.

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover :

   (a) Goods of Chapter 56 to 62 ; and

   (b) Worn clothing or other worn articles of heading No. 63.09.

3. Heading No. 63.09 applies only to the following goods :

   (a) Articles of textile materials :
      (i) Clothing and clothing accessories, and parts thereof ;
      (ii) Blankets and travelling rugs ;
      (iii) Bed linen, table linen, toilet linen and kitchen linen ;
      (iv) Furnishing articles, other than carpets of heading Nos. 57.01 to 57.05 and tapestries of heading No. 58.05 ;

   (b) Footwear and headgear of any material other than asbestos :

   In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

   (i) they must show signs of appreciable wear, and

   (ii) they must be presented in bulk or in bales, sacks or similar packings.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
			I. OTHER MADE UP TEXTILE ARTICLES	
63.01			**Blankets and travelling rugs.**	
	6301.1000	-	Electric blankets	125 % ad val.
	6301.2000	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	125 % ad val.
	6301.3000	-	Blankets (other than electric blankets) and travelling rugs, of cotton	125 % ad val.
	6301.4000	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	125 % ad val.
	6301.9000	-	Other blankets and travelling rugs	125 % ad val.
63.02			**Bed linen, table linen, toilet linen and kitchen linen.**	
	6302.1000	-	Bed linen, knitted or crocheted	125 % ad val.
		-	Other bed linen, printed :	
	6302.2100	- -	Of cotton	100 % ad val.
	6302.2200	- -	Of man-made fibres	100 % ad val.
	6302.2900	- -	Of other textile materials	100 % ad val.

1	2		3	4
		-	Other bed linen :	
	6302.3100	- -	Of cotton	100 % ad val.
	6302.3200	- -	Of man-made fibres	100 % ad val.
	6302.3900	- -	Of other textile materials	100 % ad val.
	6302.4000	-	Table linen, knitted or crocheted	125 % ad val.
		-	Other table linen :	
	6302.5100	- -	Of cotton	100 % ad val.
	6302.5200	- -	Of flax	100 % ad val.
	6302.5300	- -	Of man-made fibres	100 % ad val.
	6302.5900	- -	Of other textile materials	100 % ad val.
	6302.6000	-	Tolet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	100 % ad val.
		-	Other :	
	6302.9100	- -	Of cotton	125 % ad val.
	6302.9200	- -	Of flax	125 % ad val.
	6302.9300	- -	Of man-made fibres	125 % ad val.

1	2		3	4
	6302.9900	-	Of other textile materials	125 % ad val.
63.03			**Curtains (including drapers) and interior blinds; curtain or bed valances.**	
		-	Knitted or crocheted :	
	6303.1100	- -	Of cotton	125 % ad val.
	6303.1200	- -	Of synthetic fibres	125 % ad val.
	6303.1900	- -	Of other textile materials	125 % ad val.
		-	Other :	
	6303.9100	- -	Of cotton	100 % ad val.
	6303.9200	- -	Of synthetic fibres	100 % ad val.
	6303.9900	- -	Of other textile materials	100 % ad val.
63.04			**Other furnishing articles, excluding those of heading No.94.04.**	
		-	Bedspreads :	
	6304.1100	- -	Knitted or crocheted	125 % ad val.
	6304.1900	- -	Other	100 % ad val.
		-	Other :	
	6304.9100	- -	Knitted or crocheted	125 % ad val.

1	2		3	4
	6304.9200	- -	Not knitted or crocheted, of cotton	100 % ad val.
	6304.9300	- -	Not knitted or crocheted, of synthetic fibres	100 % ad val.
	6304.9900	- -	Not knitted or crocheted, of other textile materials	100 % ad val.
63.05			**Sacks and bags, of a kind used for the packing of goods.**	
	6305.1000	-	Of jute or of other textile bast fibres of heading No.53.03	125 % ad val.
	6305.2000	-	Of cotton	125 % ad val.
		-	Of man-made textile materials :	
	6305.3100	- -	Of polyethylene or polypropylene strip or the like	125 % ad val.
	6305.3900	- -	Other	125 % ad val.
	6305.9000	-	Of other textile materials	125 % ad val.
63.06			**Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods.**	
		-	Tarpaulins, awning and sunblinds :	
	6306.1100	- -	Of cotton	80 % ad val.
	6306.1200	- -	Of synthetic fibres	80 % ad val.

1	2	3	4
	6306.1900	- - Of other textile materials	80 % ad val.
		- Tents :	
	6306.2100	- - Of cotton	80 % ad val.
	6306.2200	- - Of synthetic fibres	80 % ad val.
	6306.2900	- - Of other textile materials	80 % ad val.
		- Sails :	
	6306.3100	- - Of synthetic fibres	80 % ad val.
	6306.3900	- - Of other textile materials	80 % ad val.
		- pneumatic mattresses :	
	6306.4100	- - Of cotton	80 % ad val.
	6306.4900	- - Of other textile materials	80 % ad val.
		- Other :	
	6306.9100	- - Of cotton	80 % ad val.
	6306.9900	- - Of other textile materials	80 % ad val.
63.07		Other made up articles, including dress patterns.	
	6307.1000	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	125 % ad val.

1	2	3	4
	6307.2000	- Life-jackets and life belts	125 % ad val.
	6307.9000	- Other	125 % ad val.
		II-SETS	
63.08	6308.0000	Sets consisting of woven fabric and yarn whether or not with accessoriees, for making up into rugs, taperstries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	80 % ad val.
		III-WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
63.09	6309.0000	Worn clothing and other worn articles.	Free
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	40 % ad val.
	6310.9000	- Other	40 % ad val.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

1. This chapter does not cover:

   (a) Footwear without applied soles, of textile material (Chapter 61 or 62);

   (b) Worn footwear of heading No. 63.09;

   (c) Articles of asbestos (heading No. 68.12);

   (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or

   (e) Toy footwear or staking boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading No; 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter, the expression "rubber or plastic" includes any textile material visibly coated or covered externally with one or both of those materials.

4. Subject to Note 3 to this Chapter:

   (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

   (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings Nos. 6402.1100, 6402.1900, 6403.1100, 6403.1900 and 6404.1100, the expression "sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes;

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	100 % ad val.
		- Other footwear :	
	6401.9100	- - Covering the knee	100 % ad val.
	6401.9200	- - Covering the ankle but not covering the knee	100 % ad val.
	6401.9900	- - Other	100 % ad val.
64.02		**Other footwear with outer soles and uppers of rubber or plastics.**	
		- Sports footwear :	

1	2		3	4
	6402.1100	- -	Ski-boots and cross-country ski footwear	100 % ad val.
	6402.1900	- -	Other	100 % ad val.
	6402.2000	-	Footwear with upper straps or thongs assembled to the sole by means of plugs	100 % ad val.
	6402.3000	-	Other footwear, incorporating a a protective metal toe-cap	100 % ad val.
		-	Other footwear :	
	6402.9100	- -	Covering the ankle	100 % ad val.
	6402.9900	- -	Other	100 % ad val.
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	100 % ad val.
	6403.1900	- -	Other	100 % ad val.
	6403.2000	-	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	100 % ad val.

1	2	3	4
	6403.3000	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	100 % ad val.
	6403.4000	- Other footwear, incorporating a protective metal toe-cap	100 % ad val.
		- Other footwear with outer soles of leather :	
	6403.5100	- - Covering the ankle	100 % ad val.
	6403.5900	- - Other	100 % ad val.
		- Other footwear :	
	6403.9100	- - Covering the ankle	100 % ad val.
	6403.9900	- - Other	100 % ad val.
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	100 % ad val.
	6404.1900	- - Other	100 % ad val.
	6504.2000	- Footwear with outer soles of leather or composition leather	100 % ad val.

1	2		3	4
64.05			Other footwear.	
	6405.1000	-	With uppers of leather or composition leather	100 % ad val.
	6405.2000	-	With uppers of textile materials	100 % ad val.
	6405.9000	-	Other	100 % ad val.
64.06			Parts of footwear; removable in soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
	6406.1000	-	Uppers and parts thereof, other than stiffeners	80 % ad val.
	6406.2000	-	Outer soles and heels, of rubber or plastics	80 % ad val.
		-	Other :	
	6406.9100	- -	Of wood	80 % ad val.
	6406.9900	- -	Of other materials	100 % ad val.

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover :

(a) Worn headgear of heading No. 63.09;

1	2	3	4

(b) Asbestos headgear (heading No. 68.12); or

(c) Dolls' hats, other than hats or carnival articles of Chapter 95.

2. Heading No. 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips spirals.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
65.01	6501.0000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	80 % ad val.
65.02	6502.0000	Hat shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	80 % ad val.
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.	100 % ad val.
65.04	6504.0000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	100 % ad val.
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 material, whether or not lined or trimmed.	
	6505.1000	- Hair-nets	100 % ad val.
	6505.9000	- Other	100 % ad val.

1	2		3	4
65.06			**Other headgear, whether or not lined or trimmed.**	
	6506.1000	-	Safety **headgear**	**100 % ad val.**
		-	Other :	
	6506.9100	- -	Of rubber or of plastic	**100 % ad val.**
	6506.9200	- -	Of furskin	**100 % ad val.**
	6506.9900	- -	Of other materials	**100 % ad val.**
65.07	**6507.0000**		**Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.**	**80 % ad val.**

CHAPTER 66

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

Notes.

1. This Chapter does not cover:

   (a) Measure walking-sticks or the like (heading No. 90.17);

   (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

   (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No. 66.03 does not cover parts trimmings or assessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
66.01		**Umbrellas and sun umbrellas (including walking stick umbrellas, garden umbrellas and similar umbrellas).**	
	6601.1000	- Garden or similar umbrellas	**100 % ad val.**
		- Other :	
	6601.9100	- - Having a telescopic shaft	**100 % ad val.**
	6601.9900	- - Other	**100 % ad val.**
66.02	**6602.0000**	**Walking-sticks, seat-sticks, whips, riding crops and the like.**	**100 % ad val.**
66.03		**Parts, trimmings and accessories of articles of heading No.66.01 or 66.02.**	
	6603.1000	- Handles and knobs	**50 % ad val.**
	6603.2000	- Umbrella frames, (including frames mounted on shafts (sticks)	**50 % ad val.**
	6603.9000	- Other	**50 % ad val.**

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Notes.

1. This Chapter does not cover:

   (a) Straining cloth of human hair (heading No. 59.11);

   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);

   (c) Footwear (Chapter 64);

(d) Headgear or hair-nets (Chapter 65);

(e) Toys, sports requisites or carnival articles (Chapter 95); or

(f) Feather dusters, powder puffs or hair sleves (Chapter 96).

2. Heading No. 67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimmings or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 does not cover:

(a) Articles of glass (Chapter 70); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
67.01	6701.0000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No.05.05 and worked quills and scapes).	80 % ad val.
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.1000	- Of plastics	125 % ad val.
	6702.9000	- Of other materials	125 % ad val.

1	2	3	4
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.	100 % ad val.
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	125 % ad val.
	6704.1900	- - Other	125 % ad val.
	6704.2000	- Of human hair	125 % ad val.
	6704.9000	- Of other materials	125 % ad val.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS.

Notes.

1. This Chapter does not cover:

   (a) Goods of Chapter 25;

   (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

(f) Lithographic stones of heading No. 84.42;

(g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;

(h) Dental burrs (heading No. 90.18);

(ij) Articles of Chapter 91 (for example, clocks and clock cases);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) Articles of Chapter 95 (for example, toys, games and sports requisites);

(m) Articles of heading No. 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No. 96.09 (for example buttons), No. 96.09 (for example, slate pensils) or No. 96.10 (for example, drawing slates); or

(n) Articles of Chapter 97 (for example, works of art).

2. In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
68.01	6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	40 % ad val.
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).	

1	2		3	4
	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	100 % ad val.
		-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	
	6802.2100	- -	Marble, travertine and alabaster	100 % ad val.
	6802.2200	- -	Other calcareous stone	100 % ad val.
	6802.2300	- -	Granite	100 % ad val.
	6802.2900	- -	Other stone	100 % ad val.
			Other :	
	6802.9100	- -	Marble, travertine and alabaster	100 % ad val.
	6802.9200	- -	Other calcareous stone	100 % ad val.
	6802.9300	- -	Granite	100 % ad val.
	6802.9900	- -	Other stone	100 % ad val.
68.03	6803.0000		Worked slate and articles of slate or of agglomerated slate.	100 % ad val.
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	

1	2		3	4
			stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
	6804.1000	-	Millstones and grindstones for milling, grinding or pulping	40 % ad val.
		-	Other millstones, grindstones, grinding wheels and the like :	
	6804.2100	- -	Of agglomerated synthetic or natural diamond	80 % ad val.
		- -	Of other agglomerated abrasives or of ceramics :	
	6804.2210	- - -	Millstones and grindstones	40 % ad val.
	6804.2220	- - -	Grinding wheels and discs exceeding 60 cm in diameter	40 % ad val.
	6804.2230	- - -	Heads, points and the like	40 % ad val.
	6804.2290	- - -	Other	80 % ad val.
		- -	Of natural stone :	
	6804.2310	- - -	Millstones and grindstones	40 % ad val.
	6804.2320	- - -	Grinding wheels and discs exceeding 60 cm in diameter	40 % ad val.
	6804.2330	- - -	Heads, points and the like	40 % ad val.
	6804.2390	- - -	Other	80 % ad val.
	6804.3000	-	Hand sharpening or polishing stones	80 % ad val.

1	2	3	4
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	Rs. 40/- per kg.
	6805.2000	- On a base of paper or paper board only	Rs. 20/- per kg.
	6805.3000	- On a base of other materials	Rs. 40/- per kg.
68.06		Slag wool, rock wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No.68.11 or 68.12 or of Chapter 69.	
	6806.1000	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	80 % ad val.
	6806.2000	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	80 % ad val.
	6806.9000	- Other	80 % ad val.
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
	6807.1000	- In rolls	80 % ad val.
	6807.9000	- Other	80 % ad val.

1	2	3	4
68.08	6808.0000	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.	80 % ad val.
68.09		Articles of plaster or of compositions based on plaster.	
		- Boards, sheets, panels, tiles and similar articles, not ornamented :	
	6809.1100	- - Faced or reinforced with paper or paperboard only	80 % ad val.
	6809.1900	- - Other	80 % ad val.
		- Other articles :	
	6809.9010	- - - Industrial Moulds	Free.
	6809.9090	- - - Other	80 % ad val.
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
		- Tiles, flagstones, bricks and similar articles :	
	6810.1100	- - Building blocks and bricks	80 % ad val.
	6810.1900	- - Other	80 % ad val.
	6810.2000	- Pipes	80 % ad val.
		- Other articles :	

1	2		3	4
	6810.9100	- -	Prefabricated structural components for building or civil engineering	80 % ad val.
	6810.9900	- -	Other	80 % ad val.
68.11			Articles of asbestos-cement, of cellulose fibre-cement or the like.	
	6811.1000	-	Corrugated sheets	80 % ad val.
	6811.2000	-	Other sheets, panels, tiles and similar articles	80 % ad val.
	6811.3000	-	Tubes, pipes and tube or pipe fittings	80 % ad val.
	6811.9000	-	Other articles	80 % ad val.
68.12			Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No.68.11 or 68.13.	
	6812.1000		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	80 % ad val.
	6812.2000		Yarn and thread	80 % ad val.
	6812.3000	-	Cords and string, whether or not plaited	80 % ad val.
	6812.4000	-	Woven or knitted fabric	80 % ad val.

1	2		3	4
	6812.5000	-	Clothing, clothing accessories, footwear and headgear	80 % ad val.
	6812.6000	-	Paper, millboard and felt	80 % ad val.
	6812.7000	-	Compressed asbestos fibre jointing, in sheets or rolls	80 % ad val.
	6812.9000	--	Other	80 % ad val.
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	60 % ad val.
	6813.9000	-	Other	80 % ad val.
68.14			Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
	6814.1000	-	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	80 % ad val.
	6814.9000	-	Other	80 % ad val.
68.15			Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	

1	2	3	4
	6815.1000	Non-electrical articles of graphite or other carbon	80 % ad val.
	6815.2000	Articles of peat	80 % ad val.
		Other articles :	
	6815.9100 --	Containing magnesite, dolomite or chromite	80 % ad val.
	6815.9900 -	Other	80 % ad val.

CHAPTER 69

CERAMIC PRODUCTS

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 apply only to such products other than those classified in headings No. 69.01 to 69.03.

2. This Chapter does not cover:

(a) Products of heading No. 28.44;

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Cermets of heading No. 81.13;

(d) Articles of Chapter 82;

(e) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;

(f) Artificial teeth (heading No. 90.21);

(g) Articles of Chapter 91 (for example, clocks and clock cases);

(h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(ij) Articles of Chapter 95 (for example, toys, games and sports requisites);

(k) Articles of heading No. 96.06 (for example, buttons) or of heading No 96.14 (for example, smoking pipes); or

(l) Articles of Chapter 97 (for example, works of art).

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY 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.	40 % ad val.
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_2O_3	40 % ad val.
	6902.2000	- Containing by weight more than 50 % of alumina (Al_2O_3), of silica (SiO_2) or of a mixture or compound of these products	40 % ad val.
	6902.9000	- Other	40 % ad val.
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	40 % ad val.

1	2	3	4
	6903.2000	- Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2)	40 % ad val.
	6903.9000	- Other	40 % ad val.
		II.—OTHER CERAMIC PRODUCTS	
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
	6904.1000	- Building bricks	80 % ad val.
	6904.9000	- Other	80 % ad val.
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
	6905.1000	- Roofing tiles	80 % ad val.
	6905.9000	- Other	80 % ad val.
69.06	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings.	80 % ad val.
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	

1	2		3	4
			square the side of which is less than 7 cm	80 % ad val.
	6907.9000		Other	80 % ad val.
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	80 % ad val.
	6908.9000	-	Other	80 % ad val.
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	40 % ad val.
	6909.1900	- -	Other	40 % ad val.
	6909.9000	-	Other	40 % ad val.
69.10			**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flusing cisterns, urinals and similar sanitary fixtures.**	

1	2	3	4
	6910.1000	- Of porcelain or china	125 % ad val.
	6910.9000	- Other	125 % ad val.
69.11.		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**	
	6911.1000	- Tableware and kitchenware	125 % ad val.
	6911.9000	- Other	125 % ad val.
69.12		**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**	
	6912.0010	- - - Tableware and kitchenware	125 % ad val.
	6912.0090	- - - Other	125 % ad val.
69.13		**Statuettes and other ornamental ceramic articles.**	
	6913.1000	- Of porcelain china	125 % ad val.
	6913.9000	- Other	125 % ad val.
69.14		**Other ceramic articles.**	
	6914.1000	- Of porcelain or china	125 % ad val.
		- Other :	
	6914.9010	- - - Radiant plates for gas heaters	60 % ad val.

1	2	3	4
	6914.9020	- - - Filter elements	125 % ad val.
	6914.9090	- - - Other	125 % ad val.

CHAPTER 70

GLASS AND GLASSWARE

Notes.

1. This Chapter does not cover:

   (a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

   (b) Articles of Chapter 71 (for example, imitation jewellery);

   (c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material (heading No. 85.47);

   (d) Optical fibres, optically worked optical elements, hypodermic syrings, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;

   (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

   (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos. 70.03, 70.04 and 70.05:

   (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;

   (b) cutting to shape does not affect the classification of glass in sheets;

   (c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

3. The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading No. 70.19, the expression "glass wool" means:

(a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

(b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 68.06.

5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings Nos. 7013.2100, 7013.3100 and 7013.9100, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
70.01	**7001.0000**	**Cullet and other waste and scrap of glass; glass in the mass.**	**40 % ad val.**
70.02		**Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked.**	
	7002.1000	- Balls	**40 % ad val.**
	7002.2000	- Rods	**40 % ad val.**
		- Tubes :	

1	2	3	4
	7002.3100	- - Of fused quartz or other fused silica	**40 % ad val.**
	7002.3200	- - Of other glass having a linear coefficient of expansion not exceeding $5x10^{-6}$ per Kelvin within a temperature range of $0^{o}C$ to $300^{o}C$	**40 % ad val.**
	7002.3900	- - Other	**40 % ad val.**
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	**100 % ad val.**
	7003.1900	- - Other	**100 % ad val.**
	7003.2000	- Wired sheets	**100 % ad val.**
	7003.3000	- Profiles	**100 % ad val.**
70.04		**Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise workded.**	
	7004.1000	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer	**80 % ad val.**

1	2	3	4
	7004.9000	- Other glass	80 % ad val.
70.05		**Float glass and surface ground or polished glass, in sheeets, whether or not having an absorbent or reflecting layer, but not otherwise worked.**	
	7005.1000	- Non-wired glass, having an absorbent or reflecting layer	80 % ad val.
		- Other non-wired glass :	
	7005.2100	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	80 % ad val.
	7005.2900	- - Other	80 % ad val.
	7005.3000	- Wired glass	80 % ad val.
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.**	80 % ad val.
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, spacecraft or vessels	80 % ad val.
	7007.1900	- - Other	80 % ad val.

1	2	3	4
		- Laminated safety glass :	
	7007.2100	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	80 % ad. val.
	7007.2900	- - Other	80 % ad val.
70.08	7008.0000	Multiple-walled insulating units of glass.	80 % ad val.
70.09		Glass mirrors, whether or not framed including rear-view mirrors.	
	7009.1000	- Rear-view mirrors for vehicles	60 % ad val.
		- Other :	
	7009.9100	- - Unframed	80 % ad val.
	7009.9200	- - Framed	80 % ad val.
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	40 % ad val.
	7010.9000	- Other	80 % ad val.
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	

1	2	3	4
	7011.1000	- For electric lighting	80 % ad val.
	7011.2000	- For cathode-ray tubes	80 % ad val.
	7011.9000	- Other	80 % ad val.
70.12	7012.0000	Glass inners for vacuum flasks or for other vacuum vessels.	80 % ad val.
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	125 % ad val.
		- Drinking glasses other than of glass-ceramics :	
	7013.2100	- - Of lead crystal	125 % ad val.
	7013.2900	- - Other	125 % ad val.
		Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics :	
	7013.3100	Of lead crystal	125 % ad val.
	7013.3200	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of $0^{o}C$ to $300^{o}C$	125 % ad val.

1	2	3	4
	7013.3900	- - Other	125 % ad val.
		- Other glassware :	
	7013.9100	- - Of lead crystal	125 % ad val.
	7013.9900	- - Other	125 % ad val.
70.14		Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	
	7014.0010	- - - Signalling glassware	80 % ad val.
	7014.0020	- - - Optical elements of glass	20 % ad val.
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	40 % ad val.
	7015.9000	- Other	60 % ad val.
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.	

1	2		3	4
	7016.1000	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	80 % ad val.
	7016.9000	-	Other	80 % ad val.
70.17			Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
	7017.1000	-	Of fused quartz or other fused silica	Free
	7017.2000	-	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of $0^{o}C$ to $300^{o}C$	Free
	7017.9000	-	Other	Free
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	40 % ad val.
	7018.1090	- - -	Other	80 % ad val.
	7018.2000	-	Glass microspheres not exceeding 1 mm in diameter	80 % ad val.

1	2		3	4
		-	Other :	
	7018.9010	- - -	Glass eyes	80 % ad val.
	7018.9090	- - -	Other	80 % ad val.
70.19			Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
	7019.1000	-	Slivers, rovings, yarn and chopped strands	80 % ad val.
	7019.2000	-	Woven fabrics, including narrow fabrics	100 % ad val.
		-	Thin sheets (voiles), webs, mats mattresses, boards and similar nonwoven products :	
	7019.3100	- -	Mats	80 % ad val.
	7019.3200	- -	Thin sheets (voiles)	80 % ad val.
	7019.3900	- -	Other	80 % ad val.
		-	Other:	
	7019.9010	- - -	For machinery	20 % ad val.
	7019.9020	- - -	For electric insulation	20 % ad val.
	7019.9030	- - -	For welders' shields	20 % ad val.

1	2	3	4
	7019.9090	- - - Other	125 % ad val.
70.20		Other articles of glass.	
	7020.0010	- - - Articles used for industrial purposes	80 % ad val.
	7020.0090	- - Other	125 % ad val.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), *and paragraph (b) of the foregoing Note does not apply to such articles*(*).

(b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

(*) The underlined portion of this Note constitutes an optional text.

3. This Chapter does not cover:

(a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Articles of Chapter 32 (for example, lustres);

(d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;

(e) Articles of heading No. 43.03 or 43.04;

(f) Goods of Section XI (textiles and textile articles).

(g) Footwear, headgear or other articles of Chapter 64 or 65;

(h) Umbrellas, walking-sticks or other articles of Chapter 66;

(ij) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods or parts thereof, of Section XVI. However, articles and partts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(k) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

(l) Arms or parts thereof (Chapter 93);

(m) Articles covered by Note 2 to Chapter 95;

(n) Articles of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15; or

(o) Original sculptures or statuary (heading No. 97.03), collectors' pieces (heading No. 97.05) or antiques of an age exceeding one hundred years (heading No. 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "precious metal" means silver, gold and platinum.

(b) The expression "platinum" means platinum, iridum, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purpose of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note. 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with preciuous metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surface of which there is affixed by soldering, brazing, welding, hotrolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purpose of heading No. 71.13, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toiletware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, and hairpins, of heading No. 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Sub-heading Notes.

1. For the purposes of sub-headings Nos. 7106.1000, 7108.1100, 7110.1100, 7110.2100, 7110.3100 and 7110.4100, the expressions "powder" and "in powder form" means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(b), for the purposes of sub-heading Nos. 7110.1100 and 7110.1900, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading No. 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
		I.-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES	
71.01		**Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.**	
	7101.1000	- Natural pearls	125 % ad val.
		- Cultured pearls :	
	7101.2100	-- Unworked	100 % ad val.

1	2		3	4
	7101.2200	- -	Worked	125 % ad val.
71.02			**Diamonds, whether or not worked, but not mounted or set.**	
	7102.1000	-	Unsorted	**100 % ad val.**
		-	Industrial :	
	7102.2100	- -	Unworked or simply sawn, cleaved or bruted	**80 % ad val.**
	7102.2900	- -	Other	**80 % ad val.**
		-	Non-industrial :	
	7102.3100	- -	Unworked or simply sawn, cleaved or bruted	125 % ad val.
	7102.3900	- -	Other	125 % ad val.
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	125 % ad val.
		-	Otherwise worked :	
	7103.9100	- -	Rubies, sapphires and emeralds	125 % ad val.

1	2		3	4
	7103.9900		Other	125 % ad val.
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	100 % ad val.
	7104.2000	-	Other, unworked or simply sawn or roughly shaped.	100 % ad val.
	7104.9000	-	Other	125 % ad val.
71.05			**Dust and powder of natural or synthetic precious or semi-precious stones.**	
	7105.1000	-	Of diamonds	100 % ad val.
	7105.9000	-	Other	100 % ad val.
			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	125 % ad val.
		-	Other :	
	7106.9100	- -	Unwrought	80 % ad val.

1	2	3	4
		- - Semi-manufactured :	
	7106.9210	- - - Silver thread and wire	100 % ad val.
	7106.9290	- - - Other	125 % ad val.
71.07	7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	80 % ad val.
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
		- Non-monetary :	
	7108.1100	- - Powder	80 % ad val.
	7108.1200	- - Other unwrought forms	80 % ad val.
	7108.1300	- - Other semi-manufactured forms	80 % ad val.
	7108.2000	- Monetary	80 % ad val.
71.09	7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	100 % ad val.
71.10		Platinum unwrought or in semi-manufactured forms, or in powder form.	
		- Platinum :	
	7110.1100	- - Unwrought or in powder form	80 % ad val.

1	2		3	4
	7110.1900	- -	Other	80 % ad val.
		-	Palladium :	
	7110.2100	- -	Unwrought or in powder form	80 % ad val.
	7110.2900	- -	Other	80 % ad val.
		-	Rhodium :	
	7110.3100	- -	Unwrought or in powder form	80 % ad val.
	7110.3900	- -	Other	80 % ad val.
		-	Iridium, osmium and ruthenium :	
	7110.4100	- -	Unwrought or in powder form	80 % ad val.
	7110.4900	- -	Other	80 % ad val.
71.11	7111.0000		**Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.**	80 % ad val.
71.12			**Waste and scrap of precious metal or of metal clad with precious metal.**	
	7112.1000	-	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	80 % ad val.
	7112.2000	-	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	80 % ad val.

1	2	3	4
	7112.9000	- Other	80 % ad val.
		III.-JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' 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	125 % ad val.
	7113.1900	- - Of other precious metal, whether or not plated or clad with precious metal	125 % ad val.
	7113.2000	- Of base metal clad with precious metal	125 % ad val.
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	125 % ad val.
	7114.1900	- - Of other precious metal, whether or not plated or clad with precious metal	125 % ad val.
	7114.2000	- Of base metal clad with precious metal	125 % ad val.

1	2		3	4
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	125 % ad val.
		-	Other :	
	7115.9010	- - -	Platinum crucibles	100 % ad val.
	7115.9090	- - -	Other	125 % ad val.
71.16			Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
	7116.1000	-	Of natural or cultured pearls	125 % ad val.
	7116.2000	-	Of precious or semi-precious stones (natural, synthetic or reconstructed)	125 % ad val.
71.17			Imitation Jewellery.	
		-	Of base metal, whether or not plated with precious metal :	
	7117.1100	- -	Cuff-links and studs	80 % ad val.
	7117.1900	- -	Other	125 % ad val.
	7117.9000	-	Other	125% ad val.
71.18			Coin.	

1	2		3	4
	7118.1000	-	Coin (other than gold coin), not being legal tender	80 % ad val.
	7118.9000	-	Other	80 % ad val.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:

   (a) Prepared paints, inks, or other products with a basis of metallic flakes or powder (heading Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);

   (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.06);

   (c) Headgear or parts thereof of heading No. 65.06 or 65.07;

   (d) Umbrella frames or other articles of heading No. 66.03;

   (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

   (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

   (g) Assembled railway or tramway track (heading No. 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

   (h) Instruments or apparatus of Section XVIII, including clock or watch springs;

   (ij) Lead shot prepared for ammunition (heading No. 93.06) or other articles of Section XIX (arms and ammunition);

   (k) Articles of Chapter 94 (for example, furniture, matress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

   (l) Articles of Chapter 95 (for example, toys, games, sports requisites);

   (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufuctured articles); or

   (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:

(a) Articles of heading No. 73,07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14); and

(c) Articles of headings No. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapter 73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapter 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling with this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixture obtained by melting (other than cermets) and intermetallic compounds.

4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 3 above are to be classified as alloys of that metal.

5. *Classification of composite articles.*—Except where the headings otherwise require, articles of base metal (including articles of mixed materials treates as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and

(c) A cermet of heading No. 81.13 is regarded as a single base metal.

6. In this Section, the following expressions have the meanings hereby assigned to them:

(a) *Waste and scrap.*—Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) *Powders.*—Products of which 90% or more by wieght passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72

IRON AND STEEL

Notes.

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

(a) *Pig Iron.*—Iron-carbon alloys not usefully maleable, containing more than 2% by wieght of carbon and which may contain by weight one or more other elements within the following limits:

— not more than 10% chromium

— not more than 6/ of manganese

— not more than 3% of phosphorus

— not more than 8% of silicon

— a total of not more than 10% of other elements.

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

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

— more than 10% of chromium

— more than 30% of manganese

— more than 3% of phosphorus

— more than 8% of silicon

— a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) *Steel.*—Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) *Stainless steel.*—Alloy steels containing, by weight, 1.2% or less of carbon add 10.5% or more of chromium, with or without other elements.

(f) *Other alloy steel.*—Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

— 0.3% or more of aluminium

— 0.0008% or more of boron

— 0.3% or more of chromium

— 0.3% or more of cobalt

— 0.4% or more of copper

— 0.4% or more of lead

— 1.65% or more of manganese

— 0.08% or more of molybdenum

— 0.3% or more of nickel

— 0.06% or more of niobium

— 0.6% or more of silicon

— 0.05% or more of titanium

— 0.3% or more of tungsten (wolfram)

— 0.1% or more of vanadium

— 0.05% or more of zirconium

— 0.1% or more of other elements (except sulphur phosphorus, carbon and nitrogen), taken separately.

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

(h) *Granules.*—Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5mm.

(ij) *Semi-finished products.*—Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

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

These products are not presented in coils.

(k) *Flat-rolled products.*—Rolled products of solid rectangular (other than square) cross-section, which do not conform to the difinition at (ii) above in the form of:

— coils of successively superimposed layers, or

— Straight length, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness,

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

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

(l) *Bars and rods, hot-rolled, in irregularly wound coils.*—Hot-rolled products in irregularly wound coils, which have a soild cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) *Other bars and rods.*—Products which do not conform to any of the definition at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons. These products may:

— have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

— be twisted after rolling.

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

Chapter 72 does not include products of heading No. 73.01 or 73.02

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

(p) *Hollow drill bars and rods.*—Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hort-rolled products.

Subheading Notes.

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

(a) *Alloy pig iron.*—Pig iron containing, by weight, separately or together:

— more than 0.2% of chromium

— more than 0.3% of copper

— more than 0.3% of nickel

— more than 0.1% of any of the following elements: aluminium, molybedenum, titanium, tungsten (wolfram), vanadium

(b) *Non-alloy free-cutting steel.*—Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions.

— 0.08% or more of sulphur

— 0.1% or more of lead

— more than 0.05% of selenium

— more than 0.01% of tellurium

— more than 0.05% of bismuth

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

(d) *High speed steel.*—Alloy steel containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) *Silico manganese steel.*—Alloy steel containing by weight:

— 0.35% or more but not more than 0.7% of carbon,

— 0.5% or more but not more than 1.2% of manganese, and

— 0.6% or more but not more than 2.3% of silicon, but not containing any other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed,

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

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

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
		I- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.	

1	2		3	4
	7201.1000	-	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	Rs. 600/- per M. Ton
	7201.2000	-	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	Rs. 600/- per M. Ton
	7201.3000	-	Alloy pig iron	Rs. 600/- per M. Ton
	7201.4000	-	Spiegeleisen	Rs. 600/- per M. Ton
72.02			Ferro-alloys.	
		-	Ferro-manganese :	
	7202.1100	- -	Containing by weight more than 2 % of carbon	Free
	7202.1900	- -	Other	Free
		-	Ferro-silicon :	
	7202.2100	- -	Containing by weight more than 55 % of silicon	Free
	7202.2900	- -	Other	Free
	7202.3000	-	Ferro-silico-manganese	Free
		-	Ferro-chromium :	
	7202.4100	- -	Containing by weight more than 4 % of carbon	Free
	7202.4900	- -	Other	Free
	7202.5000	-	Ferro-silico-chromium	Free

1	2		3	4
	7202.6000	-	Ferro-nickel	Free
	7202.7000	-	Ferro-molybdenum	Free
	7202.8000	-	Ferro-tungsten and ferro-silico-tungsten	Free
		-	Other :	
	7202.9100	- -	Ferro-titanium and ferro-silico-titanium	Free
	7202.9200	- -	Ferro-vanadium	Free
	7202.9300	- -	Ferro-niobium	Free
	7202.9900	- -	Other	Free
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	Rs.275 per M.ton
	7203.9000	-	Other	Rs.275 per M.ton
72.04			**Ferrous waste and scrap; remelting scrap ingots of iron or steel.**	
	7204.1000	-	Waste and scrap of cast iron	Rs. 1500/- per M. Ton
		-	Waste and scrap of alloy steel :	

1	2		3	4
	7204.2100	- -	Of stainless steel	Rs. 1500/- per M. Ton
	7204.2900	- -	Other	Rs. 1500/- per M. Ton
	7204.3000	-	Waste and scrap of tinned iron or steel	Rs. 1500/- per M. Ton
		-	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
	7204.4900	- -	Other	Rs. 1500/- per M. Ton
	7204.5000	-	Remelting scrap ingots	Rs. 1500/- per M. Ton
72.05			Granules and powders, of pig iron, spiegeleisen, iron or steel.	
	7205.1000	-	Granules	Rs. 275/- per M. Ton
		-	Powders :	
	7205.2100	- -	Of alloy steel	Rs. 275/- per M. Ton
	7205.2900	- -	Other	Rs. 275/- per M. Ton

1	2		3	4
			II. -IRON AND NON-ALLOY STEEL	
72.06			Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No.72.03).	
	7206.1000	-	Ingots	Rs. 1000/- per M. Ton
	7206.9000	-	Other	Rs. 1000/- per M. Ton
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	40 % ad val.
	7207.1200	- -	Other, of rectangular (other than square) cross-section	40 % ad val.
	7207.1900	- -	Other	40 % ad val.
	7207.2000	-	Containing by weight 0.25 % or more of carbon	40 % 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.	

1	2		3	4
		-	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	Rs. 4000/- per M. Ton
	7208.1200	- -	Of a thickness of 4.75 mm or more but not exceeding 10 mm :	Rs. 4000/- per M. Ton
	7208.1300	- -	Of a thickness of 3 mm or more but less than 4.75 mm	Rs. 4000/- per M. Ton
	7208.1400	- -	Of a thickness of less than 3mm	Rs. 4000/- per M. Ton
		-	Other, in coils, not further worked than hot-rolled :	
	7208.2100	- -	Of a thickness exceeding 10 mm	Rs. 4000/- per M. Ton
	7208.2200	- -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Rs. 4000/- per M. Ton
	7208.2300	- -	Of a thickness of 3 mm or more bu less than 4.75 mm	Rs. 4000/- per M. Ton
	7208.2400	- -	Of a thickness of less than 3 mm	Rs. 4000/- per M. Ton

1	2		3	4
		-	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	Rs. 4000/- per M. Ton
	7208.3200	- -	Other, of a thickness exceeding 10 mm	Rs. 4000/- per M. Ton
	7208.3300	- -	Other, of a thickness 4.75 mm or more but not exceeding 10 mm	Rs. 4000/- per M. Ton
	7208.3400	- -	Other, of a thickness of 3 mm or more but less than 4.75 mm	Rs. 4000/- per M. Ton
	7208.3500	- -	Other, of a thickness of less than 3 mm	Rs. 4000/- per M. Ton
		-	Other, not in coils, not further worked than hot-rolled :	
	7208.4100	- -	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	Rs. 4000/- per M. Ton
	7208.4200	- -	Other, of a thickness exceeding 10 mm	Rs. 4000/- per M. Ton

1	2		3	
	7208.4300	- -	Other, of a thickness of 4.75 mm or more but not exceeding 10 mm	Rs. 4000/- per M. Ton
	7208.4400	- -	Other, of a thickness of 3 mm or more but less than 4.75 mm	Rs. 4000/- per M. Ton
	7208.4500	- -	Other, of a thickness of less than 3 mm	Rs. 4000/- per M. Ton
	7208.9000	-	Other	Rs. 4000/- per M. Ton
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	Rs. 4000/- per M. Ton
	7209.1200	- -	Of a thickness exceeding 1 mm but less than 3 mm	Rs. 4000/- per M. Ton
	7209.1300	- -	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 4000/- per M. Ton
	7209.1400	- -	Of a thickness of less than 0.5 mm	Rs. 4000/- per M. Ton

	-	Other, in coils, not further worked than cold-rolled (cold-reduced) :	
7209.2100	- -	Of a thickness of 3 mm or more	Rs. 4000/- per M. Ton
7209.2200	- -	Of a thickness exceeding 1 mm but less than 3mm	Rs. 4000/- per M. Ton
7209.2300	- -	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 4000/- per M. Ton
7209.2400	- -	Of a thickness of less than 0.5 mm	Rs. 4000/- per M. Ton
	-	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	Rs. 4000/- per M. Ton
7209.3200	- -	Of a thickness exceeding 1 mm but less than 3 mm	Rs. 4000/- per M. Ton
7209.3300	-	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 4000/- per M. Ton
7209.3400	- -	Of a thickness of less than 0.5 mm	Rs. 4000/- per M. Ton

1	2		3	4
		-	Other, not in coils, not further worked than cold-rolled (cold-reduced) :	
	7209.4100	- -	Of a thickness of 3 mm or more	Rs. 4000/- per M. Ton
	7209.4200	- -	Of a thickness exceeding 1 mm but less than 3 mm	Rs. 4000/- per M. Ton
	7209.4300	- -	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 4000/- per M. Ton
	7209.4400	- -	Of a thickness of less than 0.5 mm	Rs. 4000/- per M. Ton
	7209.9000	-	Other	Rs. 4000/- per M. Ton
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	Rs. 2500/- per M. Ton
	7210.1200	- -	Of a thickness of less than 0.5 mm	Rs. 2500/- per M. Ton
	7210.2000	-	Plated or coated with lead, including terne-plate	Rs. 4000/- per M. Ton
		-	Electrolytically plated or coated with zinc :	

1	2		3	4
	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.	Rs. 4000/- per M. Ton
	7210.3900	- -	Other	Rs. 4000/- per M. Ton
		-	Otherwise plated or coated with zinc :	
	7210.4100	- -	Corrugated	Rs. 4000/- per M. Ton
	7210.4900	- -	Other	Rs. 4000/- per M. Ton
	7210.5000	-	Plated or coated with chromium oxides or with chromium and chromium oxides	Rs. 4000/- per M. Ton
	7210.6000	-	Plated or coated with aluminium	Rs. 4000/- per M. Ton
	7210.7000	-	Painted, varnished or plastic coated	Rs. 4000/- per M. Ton
	7210.9000	-	Other	Rs. 4000/- per M. Ton
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	

1	2		3	4
			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	Rs. 4000/- per M. Ton
	7211.1200	- -	Other, of a thickness of 4.75 mm or more	Rs. 4000/- per M. Ton
	7211.1900	- -	Other	Rs. 4000/- per M. Ton
		-	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	Rs. 4000/- per M. Ton
	7211.2200	- -	Other, of a thickness of 4.75 mm or more	Rs. 4000/- per M. Ton
	7211.2900	- -	Other	Rs. 4000/- per M. Ton
	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	Rs. 4000/- per M. Ton
		-	Other, not further worked than cold-rolled (cold-reduced) :	

1	2		3	4
	7211.4100	- -	Containing by weight less than 0.25 % of carbon	Rs. 4000/- per M. Ton
	7211.4900	- -	Other	Rs. 4000/- per M. Ton
	7211.9000	-	Other	Rs. 4000/- per M. Ton
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	Rs. 2500/- per M. Ton
		-	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 a minimum yield point of 355 MPa	Rs. 4000/- per M. Ton
	7212.2900	- -	Other	Rs. 4000/- per M. Ton
	7212.3000	-	Otherwise plated or coated with zinc	Rs. 4000/- per M. Ton
	7212.4000	-	Painted, varnished or plastic coated	Rs. 4000/- per M. Ton
	7212.5000	-	Otherwise plated or coated	Rs. 4000/- per M. Ton

1	2		3	4
	7212.8000	-	Clad	Rs. 4000/ per M. Ton
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	Rs. 3000/- per M. Ton
	7213.2000	-	Of free-cutting steel	Rs. 3000/- per M. Ton
		-	Other, containing by weight less than 0.25 % of carbon :	
	7213.3100	- -	Of circular cross-section measuring less than 14 mm diameter	Rs. 3000/- per M. Ton
	7213.3900	- -	Other	Rs. 3000/- per M. Ton
		-	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	Rs. 3000/- per M. Ton
	7213.4900	- -	Other	Rs. 3000/- per M. Ton
	7213.5000	-	Other, containing by weight 0.6 % or more of carbon	Rs. 3000/- per M. Ton

1	2	3	4
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	Rs. 3000/- per M. Ton
	7214.2000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	Rs. 3000/- per M. Ton
	7214.3000	- Of free-cutting steel	Rs. 3000/- per M. Ton
	7214.4000	- Other, containing by weight less than 0.25 % of carbon	Rs. 3000/- per M. Ton
	7214.5000	- Other, containing by weight 0.25 % or more but less than 0.6 % of carbon	Rs. 3000/- per M. Ton
	7214.6000	- Other, containing by weight 0.6 % or more of carbon	Rs. 3000/- per M. Ton
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	Rs. 3000/- per M. Ton
	7215.2000	- Other, not further worked than cold-formed or cold-finished, containing by weight less than 0.25 % of carbon	Rs. 3000/- per M. Ton

1	2		3	4
	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	Rs. 3000/- per M. Ton
	7215.4000	-	Other, not further worked than cold-formed or cold-finished, containing by weight 0.6 % or more of carbon	Rs. 3000/- per M. Ton
	7215.9000	-	Other	Rs. 3000/- per M. Ton
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	Rs. 4000/- per M. Ton
		-	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	Rs. 4000/- per M. Ton
	7216.2200	- -	T sections	Rs. 4000/- per M. Ton
		-	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	Rs. 4000/- per M. Ton

1	2		3	4
	7216.3200	- -	I sections	Rs. 4000/- per M. Ton
	7216.3300	- -	H sections	Rs. 4000/- per M. Ton
	7216.4000	-	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	Rs. 4000/- per M. Ton
	7216.5000	-	Other angles, shapes and sections not further worked than hot-rolled, hot-drawn or extruded	Rs. 4000/- per M. Ton
	7216.6000	-	Angles, shapes and sections, not further worked than cold-formed or cold-finished	Rs. 4000/- per M. Ton
	7216.9000	-	Other	Rs. 4000/- per M. Ton
72.17			**Wire of iron or non-alloy steel.**	
		-	Containing by weight less than 0.25 % of carbon :	
	7217.1100	- -	Not plated or coated, whether or not polished	80 % ad val.
	7217.1200	-	Plated or coated with zinc	80 % ad val.
	7217.1300	- -	Plated or coated with other base metal	80 % ad val.

1	2		3	4
	7217.1900	- -	Other	80 % ad val.
		-	Containing by weight 0.25 % or more but less ehan 0.6 % carbon :	
	7217.2100	- -	Not plated or coated, whether or not polished	80 % ad val.
	7217.2200	- -	Plated or coated with zinc	80 % ad val.
	7217.2300	- -	Plated or coated with other base metals	80 % ad val.
	7217.2900	- -	Other	80 % ad val.
		-	Containing by weight 0.6 % or more of carbon :	
	7217.3100	- -	Not plated or coated, whether or not polished	80 % ad val.
	7217.3200	- -	Plated or coated with zinc	80 % ad val.
	7217.3300	- -	Plated or coated with other base metals	80 % ad val.
	7217.3900	- -	Other	80 % ad val.
			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	40 % ad val.

1	2		3	4
	7218.9000	-	Other	40 % ad val.
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	Rs. 16000/- per M. Ton
	7219.1200	- -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Rs. 16000/- per M. Ton
	7219.1300	- -	Of a thickness of 3 mm or more but less than 4.75 mm	Rs. 16000/- per M. Ton
	7219.1400	- -	Of a thickness of less than 3 mm	Rs. 16000/- per M. Ton
		-	Not further worked than hot-rolled, not in coils :	
	7219.2100	- -	Of a thickness exceeding 10 mm	Rs. 16000/- per M. Ton
	7219.2200	- -	Of a thickness of 4.75 mm or more but not exceeding 10 mm	Rs. 16000/- per M. Ton
	7219.2300	- -	Of a thickness of 3 mm or more but less than 4.75 mm	Rs. 16000/- per M. Ton
	7219.2400	- -	Of a thickness of less than 3 mm	Rs. 16000/- per M. Ton

1	2		3	4
		-	Not further worked than cold-rolled (cold-reduced) :	
	7219.3100	- -	Of a thickness of 4.75 mm or more	Rs. 16000/- per M. Ton
	7219.3200	- -	Of a thickness of 3 mm or more but less than 4.75 mm	Rs. 16000/- per M. Ton
	7219.3300	- -	Of a thickness exceeding 1 mm but less than 3 mm	Rs. 16000/- per M. Ton
	7219.3400	- -	Of a thickness of 0.5 mm or more but not exceeding 1 mm	Rs. 16000/- per M. Ton
	7219.3500	- -	Of a thickness of less than 0.5 mm	Rs. 16000/- per M. Ton
	7219.9000	-	Other	Rs. 16000/- per M. Ton
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	Rs. 16000/- per M. Ton
	7220.1200	- -	Of a thickness of less than 4.75 mm	Rs. 16000/- per M. Ton
	7220.2000	-	Not further worked than cold-rolled (cold-reduced)	Rs. 16000/- per M. Ton

1	2		3	4
	7220.9000	-	Other	Rs. 16000/- per M. Ton
72.21	7221.0000		Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	80 % ad val.
72.22			Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
	7222.1000	-	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded	80 % ad val.
	7222.2000	-	Bars and rods,not further worked than cold-formed or cold-finished	80 % ad val.
	7222.3000	-	Other bars and rods	80 % ad val.
	7222.4000	-	Angles, shapes and sections	80 % ad val.
72.23	7223.0000		Wire of stainless steel.	80 % ad val.
			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	40 % ad val.
	7224.9000	-	Other.	40 % ad val.

1	2		3	4
72.25			**Flat-rolled products of other alloy steel, of a width of 600 mm or more.**	
	7225.1000	-	Of silicon-electrical steel	Rs. 6000/- per M. Ton
	7225.2000	-	Of high speed steel	Rs. 16000/- per M. Ton
	7225.3000	-	Other, not further worked than hot-rolled, in coils	Rs. 16000/- per M. Ton
	7225.4000	-	Other, not further worked than hot-rolled, not in coils	Rs. 16000/- per M. Ton
	7225.5000	-	Other, not further worked than cold-rolled (cold-reduced)	Rs. 16000/- per M. Ton
	7225.9000	-	Other	Rs. 16000/- per M. Ton
72.26			**Flat-rolled products of other alloy steel, of a width of less than 600 mm.**	
	7226.1000	-	Of silicon-electrical steel	Rs. 6000/- per M. Ton
	7226.2000	-	Of high speed steel	Rs. 16000/- per M. Ton
		-	Other :	
	7226.9100	- -	Not further worked than hot-rolled	Rs. 16000/- per M. Ton

	2		3	4
	7226.9200	- -	Not further worked than cold-rolled (cold-reduced)	Rs. 16000/- per M. Ton
	7226.9900	- -	Other	Rs. 16000/- per M. Ton
72.27			Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel,	
	7227.1000	-	Of high speed steel	80 % ad val.
	7227.2000	-	Of silico-manganese steel	80 % ad val.
	7227.9000	-	Other	80 % ad val.
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	80 % ad val.
	7228.2000	-	Bars and rods, of silico-manganese steel	80 % ad val.
	7228.3000	-	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	80 % ad val.
	7228.4000	-	Other bars and rods, not further worked than forged	80 % ad val.
	7228.5000	-	Other bars and rods, not further worked than cold-formed or cold-finished	80 % ad val.

1	2		3	4
	7228.6000	-	Other bars and rods	80 % ad val.
	7228.7000	-	Angles, shapes and sections	80 % ad val.
	7228.8000	-	Hollow drill bars and rods	80 % ad val.
72.29.			**Wire of other alloy steel.**	
	7229.1000	-	Of high speed steel	80 % ad val.
	7229.2000	-	Of silico-manganese steel	80 % ad val.
	7229.9000	-	Other	80 % ad val.

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominate weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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.**	

1	2		3	4
	7301.1000	-	Sheet piling	Rs.4000 per M.ton
	7301.2000	-	Angles, shapes and sections	80 % ad val.
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	40 % ad val.
	7302.2000	-	Sleepers (cross-ties)	40 % ad val.
	7302.3000	-	Switch blades, crossing frogs, point rods and other crossing pieces	40 % ad val.
	7302.4000	-	Fish-plates and sole plates	40 % ad val.
	7302.9000	-	Other	40 % ad val.
73.03	7303.0000		Tubes, pipes and hollow profiles, of cast iron.	80 % ad val.
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	80 % ad val.

1	2		3	4
	7304.2000	-	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas	80 % ad val.
		-	Other, of circular cross-section, of iron or non-alloy steel :	
	7304.3100	- -	Cold-drawn or cold-rolled (cold-reduced)	80 % ad val.
	7304.3900	- -	Other	80 % ad val.
		-	Other, of circular cross-section, of stainless steel :	
	7304.4100	- -	Cold-drawn or cold-rolled (cold-reduced)	80 % ad val.
	7304.4900	- -	Other	80 % ad val.
		-	Other, of circular cross-section, of other alloy steel :	
	7304.5100		Cold-drawn or cold-rolled (cold-reduced)	80 % ad val.
	7304.5900	- -	Other	80 % ad val.
	7304.9000	-	Other	80 % ad val.
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 :	

1	2		3	4
	7305.1100	- -	Longitudinally submerged arc welded	80 % ad val.
	7305.1200	- -	Other, longitudinally welded	80 % ad val.
	7305.1900	- -	Other	80 % ad val.
	7305.2000	-	Casing of a kind used in the drilling for oil or gas	80 % ad val.
		-	Other, welded :	
	7305.3100	- -	Longitudinally welded	80 % ad val.
	7305.3900	- -	Other	80 % ad val.
	7305.9000	-	Other	80 % ad val.
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	80 % ad val.
	7306.2000	-	Casing and tubing of a kind used in the drilling for oil or gas	80 % ad val.
	7306.3000	-	Other, welded, of circular cross-section, of iron or non-alloy steel	80 % ad val.
	7306.4000	-	Other, welded, of circular cross-section, of other alloy steel	80 % ad val.

1	2		3	4
	7306.5000	-	Other, welded, of circular cross-section, of stainless steel	80 % ad val.
	7306.6000	-	Other, welded, of non-circular cross-section	80 % ad val.
	7306.9000	-	Other	80 % ad val.
73.07			Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
		-	Cast fittings :	
	7307.1100	- -	Of non-malleable cast iron	80 % ad val.
	7307.1900	- -	Other	Rs. 18/- per kg.
		-	Other, of stainless steel :	
	7307.2100	- -	Flanges	80 % ad val.
	7307.2200	- -	Threaded elbows, bends and sleeves	80 % ad val.
	7307.2300	- -	Butt welding fittings	80 % ad val.
	7307.2900	- -	Other	80 % ad val.
		-	Other :	
	7307.9100	- -	Flanges	80 % ad val.
	7307.9200	- -	Threaded elbows, bends and sleeves	80 % ad val.

1	2		3	4
	7307.9300	- -	Butt welding fittings	80 % ad val.
	7307.9900	- -	Other	80 % ad val.
73.08			**Structures (excluding prefabricated buildings of heading No.94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.**	
	7308.1000	-	Bridges and bridge-sections	80 % ad val.
	7308.2000	-	Towers and lattice masts	80 % ad val.
	7308.3000	-	Doors, windows and their frames and thresholds for doors	80 % ad val.
	7308.4000	-	Props and similar equipment for scaffolding, shuttering or pit-propping	80 % ad val.
	7308.9000	-	Other	80 % ad val.
73.09	7309.0000		**Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.**	80 % ad val.
73.10			**Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity**	

1	2	3	4
		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	80 % ad val.
		- Of a capacity of less than 50 l :	
	7310.2100	- - Cans which are to be closed by soldering or crimping	80 % ad val.
	7310.2900	- - Other	125 % ad val.
73.11	7311.0000	Containers for compressed or liquefied gas, of iron or steel.	80 % ad val.
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
	7312.1000	- Stranded wire, ropes and cables	80 % ad val.
	7312.9000	- Other	80 % ad val.
73.13	7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	80 % ad val.
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
		- Woven products :	
	7314.1100	- - Of stainless steel	80 % ad val.

1	2		3	4
	7314.1900	- -	Other	80 % ad val.
	7314.2000	-	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-section dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	80 % ad val.
	7314.3000	-	Other grill, netting and fencing, welded at the intersection	80 % ad val.
		-	Other grill, netting and fencing :	
	7314.4100	- -	Plated or coated with zinc	80 % ad val.
	7314.4200	- -	Plastic coated	80 % ad val.
	7314.4900	- -	Other	80 % ad val.
	7314.5000	-	Expanded metal	80 % ad val.
73.15			Chain and parts thereof, of iron of steel.	
		-	Articulated link chain and parts thereof :	
		- -	Roller chain :	
	7315.1110	- - -	For cycles	Rs. 12/- per unit
	7315.1190	- - -	Other	80 % ad val.
		- -	Other chain :	

1	2	3	4
	7315.1210	- - - For cycles	Rs. 12/- per unit
	7315.1290	- - - Other	80 % ad val.
	7315.1900	- - Parts	80 % ad val.
	7315.2000	- Skid chain	80 % ad val.
		- Other chain :	
	7315.8100	- - Stud-link	80 % ad val.
	7315.8200	- - Other, welded link	80 % ad val.
	7315.8900	- - Other	80 % ad val.
	7315.9000	- Other parts	80 % ad val.
73.16	7316.0000	Anchors, grapnels and parts thereof, of iron or steel.	80 % ad val.
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.	100 % ad val.
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	100 % ad val.

1	2		3	4
	7318.1200	- -	Other wood screws	100 % ad val.
	7318.1300	- -	Screw hooks and screw rings	100 % ad val.
	7318.1400	- -	Self-tapping screws	100 % ad val.
	7318.1500	- -	Other screws and bolts, whether or not with their nuts or washers	100 % ad val.
	7318.1600	- -	Nuts	100 % ad val.
	7318.1900	- -	Other	100 % ad val.
		-	Non-threaded articles :	
	7318.2100	- -	Spring washers and other lock washers	100 % ad val.
	7318.2200	- -	Other washers	100 % ad val.
	7318.2300	- -	Rivets	100 % ad val.
	7318.2400	- -	Cotters and cotter-pins	100 % ad val.
	7318.2900	- -	Other	100 % ad val.
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	80 % ad val.

1	2		3	4
	7319.2000	-	Safety pins	100 % ad val.
	7319.3000	-	Other pins	100 % ad val.
	7319.9000	-	Other	100 % ad val.
73.20			**Springs and leaves for springs, of iron or steel.**	
	7320.1000	-	Leaf-springs and leaves therefor	100 % ad val.
	7320.2000	-	Helical springs	100 % ad val.
	7320.9000	-	Other	100 % ad val.
73.21			**Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.**	
		-	Cooking appliances and plate warmers :	
	7321.1100	- -	For gas fuel or for both gas and other fuels	125 % ad val.
	7321.1200	- -	For liquid fuel	125 % ad val.
	7321.1300	- -	For solid fuel	125 % ad val.

1	2	3	4
	7321.1300	- - For solid fuel	125 % ad val.
		- Other appliances :	
	7321.8100	- - For gas fuel or both gas and other fuels	125 % ad val.
	7321.8200	- - For liquid fuel	125 % ad val.
	7321.8300	- - For solid fuel	125 % ad val.
	7321.9000	- Parts	125 % ad val.
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	125 % ad val.
	7322.1900	- - Other	125 % ad val.
	7322.9000	- Other	125 % ad val.
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.	

1	2		3	4
	7323.1000	-	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	100 % ad val.
		-	Other :	
	7323.9100	- -	Of cast iron, not enamelled	125 % ad val.
	7323.9200	- -	Of cast iron, enamelled	125 % ad val.
	7323.9300	- -	Of stainless steel	125 % ad val.
	7323.9400	- -	Of iron (other than cast iron) or steel, enamelled	125 % ad val.
	7323.9900	- -	Other	125 % ad val.
73.24			Sanitary ware and parts thereof, of iron or steel.	
		-	Sinks and wash basins, of stainless steel :	
	7324.1010	- - -	Sinks	125 % ad val.
	7324.1090	- - -	Other	125 % ad val.
		-	Baths :	
	7324.2100	- -	Of cast iron, whether or not enamelled	125 % ad val.
	7324.2900	- -	Other	125 % ad val.

1	2		3	4
		-	Other, including parts :	
	7324.9010	- - -	Enamelled iron sinks and wash basins	125 % ad val.
	7324.9090	- - -	Other	125 % ad val.
73.25			Other cast articles of iron or steel.	
	7325.1000	-	Of non-malleable cast iron	80 % ad val.
		-	Other :	
	7325.9100	- -	Grinding balls and similar articles for mills	80 % ad val.
	7325.9900	- -	Other	80 % ad val.
73.26			Other articles of iron or steel.	
		-	Forged or stamped, but not further worked :	
	7326.1100	- -	Grinding balls and similar articles for mills	80 % ad val.
	7326.1900	- -	Other	80 % ad val.
		-	Articles of iron or steel wire :	
	7326.2010	- - -	Bead wire for cycle tyres	40 % ad val.
	7326.2020	- - -	X-ray film hangers	125 % ad val.

1	2		3	4
	7326.2030	- - -	Milk strainers and similar articles	40 % ad val.
	7326.2040	- - -	Cages	125 % ad val.
	7326.2050	- - -	Steel belt lacing	80 % ad val.
	7326.2060	- - -	Steel ball of 1 mm diameter for the manufacturing of ball point pens	40 % ad val.
	7326.2080	- - -	Boot and Shoe protectors	125 % ad val.
	7326.9000	-	Other	125 % ad val.

CHAPTER 74

Notes.

COPPER AND ARTICLES THEREOF

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

(a) *Refined copper.*—Metal containing at least 99.85 % by weight of copper ; or

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

TABLE—*Other elements*

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3

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

(b) *Copper alloys.*—Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that ;

(i) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table ; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) *Master alloys.*—Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 28.48.

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

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

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

In the case of heading No. 74.4, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(g) *Plates, sheets, strip and foil.*—Flat-surfaced products (other than the unwrought products of heading No. 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.

— of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading Nos. 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

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

(a) *Copper-zinc base alloys (brasses).*—Alloys of copper and zinc, with or without other elements. When other elements are present :

— zinc predominates by weight over each of such other elements ;

— any nickel content by weight is less than 5% [*see* copper-nickel-zinc alloys (nickel silvers)]; and

— any tin content by wight is less than 3% [*see* copper-tin alloys (bronzes)].

(b) *Copper-tin base alloys (bronze).*—Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) *Copper-nickel-zinc base alloys (nickel silvers).*—Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [*see* copper-zinc alloys (brasses)].

(d) *Copper-nickel base alloys.*—Alloys of copper and nickel, with or without othr elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
74.01		**Copper mattes; cement copper (precipitated copper).**	
	7401.1000	- Copper mattes	10 % ad val.
	7401.2000	- Cement copper (precipitated Copper)	10 % ad val.
74.02	7402.0000	**Unrefined copper; copper anodes for electrolytic refining.**	10 % ad val.
74.03		**Refined copper and copper alloys, unwrought.**	

1	2	3	4
		- Refined copper :	
	7403.1100	- - Cathodes and sections of cathodes	10 % ad val.
	7403.1200	- - Wire-bars	10 % ad val.
	7403.1300	- - Billets	10 % ad val.
	7403.1900	- - Other	10 % ad val.
		- Copper alloys :	
	7403.2100	- - Copper-zinc base alloys (brass)	10 % ad val.
	7403.2200	- - Copper-tin base alloys (bronze)	10 % ad val.
	7403.2300	- - Copper-nickel base alloys (cupronickel) or Copper-nickel-zinc base alloys (nickel silver)	10 % ad val.
	7403.2900	- - Other copper alloys (other than master alloys of heading No.74.05)	10 % ad val.
74.04	7404.0000	Copper waste and scrap.	10 % ad val.
74.05	7405.0000	Master alloys of copper.	10 % ad val.
74.06		Copper powders and flakes.	
	7406.1000	- Powders of non-lamellar structure	60 % ad val.
	7406.2000	- Powders of lamellar structure; flakes	60 % ad val.

1	2		3	4
74.07			Copper bars, rods and profiles.	
	7407.1000	-	Of refined copper	20 % ad val.
		-	Of copper alloys :	
	7407.2100	- -	Of copper-zinc base alloys (brass)	20 % ad val.
	7407.2200	- -	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20 % ad val.
	7407.2900	- -	Other	20 % ad val.
74.08			Copper wire.	
		-	Of refined copper :	
	7408.1100	- -	Of which the maximum cross-sectional dimension exceeds 6 mm	20 % ad val.
	7408.1900	- -	Other	20 % ad val.
		-	Of copper alloys :	
	7408.2100	- -	Of copper-zinc base alloys (brass)	20 % ad val.
	7408.2200	- -	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	20 % ad val.
	7408.2900	- -	Other	20 % ad val.
74.09			Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	

1	2		3	4
		-	Of refined copper :	
	7409.1100	- -	In coils	40 % ad val.
	7409.1900	- -	Other	40 % ad val.
		-	Of copper-zinc base alloys (brass) :	
	7409.2100	- -	In coils	40 % ad val.
	7409.2900	- -	Other	40 % ad val.
		-	Of copper-tin base alloys (bronze) :	
	7409.3100	- -	In coils	40 % ad val.
	7409.3900	- -	Other	40 % ad val.
	7405.4000	-	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	40 % ad val.
	7409.9000	-	Of other copper alloys	40 % ad val.
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	60 % ad val.
	7410.1200	- -	Of copper alloys	60 % ad val.

1	2		3	4
		-	Backed :	
	7410.2100	- -	Of refined copper	60 % ad val.
	7410.2200	- -	Of copper alloys	60 % ad val.
74.11			Copper tubes and pipes.	
	7411.1000	-	Of refined copper	60 % ad val.
		-	Of copper alloys :	
	7411.2100	- -	Of copper-zinc base alloys (brass)	60 % ad val.
	7411.2200	- -	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	60 % ad val.
	7411.2900	- -	Other	60 % ad val.
74.12			Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
	7412.1000	-	Of refined copper	80 % ad val.
	7412.2000	-	Of copper alloys	80 % ad val.
74.13	7413.0000		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	60 % ad val.
74.14			Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	

1	2		3	4
	7414.1000	-	Endless bands, for machinery	60 % ad val.
	7414.9000	-	Other	60 % ad val.
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	60 % ad val.
		-	Other articles, not threaded	
	7415.2100	- -	Washers (including spring washers)	60 % ad val.
	7415.2900	- -	Other	60 % ad val.
		-	Other threaded articles :	
	7415.3100	- -	Screws for wood	60 % ad val.
	7415.3200	- -	Other screws; bolts and nuts	60 % ad val.
	7415.3900	- -	Other	60 % ad val.
74.16	7416.0000		Copper springs.	80 % ad val.
74.17	7417.0000		Cooling or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	100 % ad val.

1	2		3	4
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	100 % ad val.
	7418.2000	-	Sanitary ware and parts thereof	100 % ad val.
74.19			**Other articles of copper.**	
	7419.1000	-	Chain and parts thereof	80 % ad val.
		-	Other :	
	7419.9100	- -	Cast, moulded, stamped or forged, but not further worked	20 % ad val.
		- -	Other :	
	7419.9910	- - -	Reservoirs, tanks, vats and similar containers	80 % ad val.
	7419.9920	- - -	Other needles & pins	100 % ad val.
	7419.9930	- - -	Pencil ferrules	60 % ad val.
	7419.9940	- - -	Doors, window frames and other structural parts	100 % ad val.
	7419.9990	- - -	Other	100 % ad val.

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Notes.

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

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

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

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

(d) *Plates, sheets, strip and foil.*—Flat-surfaced products (other than the unwrought products of heading No. 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading No. 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

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

(a) Nickel, not alloyed Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

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

(b) *Nickel alloys.*—Metallic substances in which nickel predominates by weight over each of the other elements provided that :

(i) the content by weight of cobalt exceeds 1.5.%,

(ii) the content by weight of at least one of the other elements shall be greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
75.01		**Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.**	
	7501.1000	- Nickel mattes	10 % ad val.
	7501.2000	- Nickel oxide sinters and other intermediate products of nickel metallurgy	10 % ad val.
75.02		**Unwrought nickel.**	
	7502.1000	- Nickel, not alloyed	10 % ad val.
	7502.2000	- Nickel alloys	10 % ad val.
75.03	7503.0000	Nickel waste and scrap.	10 % ad val.
75.04	7504.0000	Nickel powders and flakes.	40 % ad val.
75.05		Nickel bars rods, profiles and wire.	
		Bars, rods and profiles :	
	7505.1100	Of nickel not alloyed	20 % ad val.

1	2		3	4
	7505.1200	- -	Of nickel alloys	20 % ad val.
		-	Wire :	
	7505.2100	- -	Of nickel, not alloyed	20 % ad val.
	7505.2200	- -	Of nickel alloys	20 % ad val.
75.06			Nickel plates, sheets, strip and foil.	
	7506.1000	-	Of nickel, not alloyed	40 % ad val.
	7506.2000	-	Of nickel alloys	40 % ad val.
75.07			Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
		-	Tubes and pipes :	
	7507.1100	- -	Of nickel, not alloyed	60 % ad val.
	7507.1200	- -	Of nickel alloys	60 % ad val.
	7507.2000	-	Tube or pipe fittings	60 % ad val.
75.08			Other articles of nickel.	
	7508.0010	- - -	Electroplating anode including those produced by electrolysis	20 % ad val.
	7508.0090	- - -	Other	100 % ad val.

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Notes.

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

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

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

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

(d) *Plates, sheets, strip and foil.*—Flat-surfaced products (other than the unwrought products of heading No. 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

— of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings Nos. 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

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

(a) *Aluminium, not alloyed.*—Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Fe - Si	(iron plus silicon)	1.0
Other elements(1), each		0.1(2)

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion not greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%

(b) *Aluminium alloys.*—Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

(i) the content by weight of at least one of the other elements or of iron plus cilicon taken together shall be greater than the limit specified in the foregoing table ; or

(ii) the total content by weight of such other elements exceeds 1%.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
76.01		**Unwrought aluminium.**	
	7601.1000	- Aluminium, not alloyed	10 % ad val.
	7602.2000	Aluminium alloys	10 % ad val.
76.02	**7602.0000**	**Aluminium waste and scrap.**	10 % ad val.
76.03		**Aluminium powders and flakes.**	
	7603.1000	- Powders of non-lamellar structure	50 % ad val.
	7603.2000	- Powders of lamellar structure; flakes	50.% ad val.
76.04		**Aluminium bars, rods and profiles.**	
	7604.1000	- Of aluminium, not alloyed	20 % ad val.
		- Of aluminium alloys :	
	7604.2100	- - Hollow profiles	20 % ad val.
	7604.2900	- - Other	20 % ad val.

1	2		3	4
76.05			**Aluminium wire.**	
		-	Of aluminium, not alloyed :	
	7605.1100	- -	Of which the maximum cross-sectional dimension exceeds 7 mm	20 % ad val.
	7605.1900	- -	Other	20 % ad val.
		-	Of aluminium alloys :	
	7605.2100	- -	Of which the maximum cross-sectional dimension exceeds 7 mm	20 % ad val.
	7605.2900	- -	Other	20 % ad val.
76.06			**Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.**	
		-	Rectangular (including square) :	
	7606.1100	- -	Of aluminium, not alloyed	40 % ad val.
	7606.1200	- -	Of aluminium alloys	40 % ad val.
		-	Other :	
	7606.9100	- -	Of aluminium, not alloyed	40 % ad val.
	7606.9200	- -	Of aluminium alloys	40 % ad val.
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.**	

1	2	3	4
		- Not backed :	
	7607.1100	- - Rolled but not further worked	80 % ad val.
	7607.1900	- - Other	80 % ad val.
	7607.2000	- Backed	80 % ad val.
76.08		**Aluminium tubes and pipes.**	
	7608.1000	- Of aluminium, not alloyed	60 % ad val.
	7608.2000	- Of aluminium alloys	60 % ad val.
76.09	7609.0000	**Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).**	80 % ad val.
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	100 % ad val.
	7610.9000	- Other	100 % ad val.
76.11	7611.0000	**Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l,**	

1	2	3	4
		whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	80 % ad val.
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7612.1000	- Collapsible tubular containers	80 % ad val.
	7612.9000	- Other	80 % ad val.
76.13	7613.0000	Aluminium containers for compressed or liquefied gas.	80 % ad val.
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
	7614.1000	- With steel core	60 % ad val.
	7614.9000	- Other	60 % ad val.
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	100 % ad val.
	7615.2000	- Sanitary ware and parts thereof	100 % ad val.
76.16		Other articles of aluminium.	

1	2		3	4
	7616.1000	-	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	80 % ad val.
		-	Other :	
	7616.9010	- -	Castings & forgings in the rough state	20 % ad val.
	7616.9020	- - -	of a kind used in machinery	80 % ad val.
	7616.9030	- - -	Round aluminium slugs	80 % ad val.
	7616.9040	- - -	Pencil ferrules	100 % ad val.
	7616.9050	- - -	Gauze, cloth, grill, netting, reinforcing netting, reinforcing fabric and similar materials, of aluminium wire	100 % ad val.
	7616.9090	- - -	Other	100 % ad val.

CHAPTER 77

(Reserved for possible future use in the Harmonized System)

CHAPTER 78

LEAD AND ARTICLES THEREOF

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

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

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

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

(d) *Plates, sheets, strip and foil.*—Flat-surfaced products (other than the unwrought products of heading No. 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.

— of a shape other than rectangular or square, of any size provided that they do not assume the character of article or products of other headings.

Heading No. 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

Subheading Note. 1.—In this Chapter the expression "refined lead" means:

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

TABLE - Other elements

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

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
78.01			Unwrought lead.	
	7801.1000	-	Refined lead	10 % ad val.
		-	Other :	
	7801.9100	- -	Containing by weight antimony as the principal other element	10 % ad val.

1	2	3	4
	7801.9900	- - Other	10 % ad val.
78.02	7802.0000	**Lead waste and scrap.**	10 % ad val.
78.03	7803.0000	**Lead bars, rods, profiles and wire.**	20 % ad val.
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	40 % ad val.
	7804.1120	- - - Foils	60 % ad val.
	7804.1900	- - Other	60 % ad val.
	7804.2000	- Powders and flakes	60 % ad val.
78.05	7805.0000	**Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	60 % ad val.
78.06		**Other articles of lead.**	

1	2	3	4
	7806.0010	- - - Containers for transport and storage	80 % ad val.
	7806.0090	- - - Other	100 % ad val.

CHAPTER 79

ZINC AND ARTICLES THEREOF

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

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

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

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

(d) *Plates, sheets, strip and foil.*—Flat-surfaced products (other than the unwrought products of heading No. 79.10), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

— of rectangular (including) square shape with a thickness not exceeding one-tenth of the width.

— of a shape other than rectangular or square, of any size provided that they do not assume the character of article of products of other headings.

Heading No. 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

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

(a) *Zinc, not alloyed.*—Metal containing by weight at least 97.5% of zinc.

(b) *Zinc alloys.*—Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

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

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
79.01			Unwrought zinc.	
		-	Zinc, not alloyed :	
	7901.1100	- -	Containing by weight 99.99 % or more of zinc	10 % ad val.
	7901.1200	- -	Containing by weight less than 99.99 % of zinc	10 % ad val.
	7901.2000	-	Zinc alloys	10 % ad val.
79.02	7902.0000		Zinc waste and scrap.	10 % ad val.
79.03			Zinc dust, powders and flakes.	
	7903.1000	-	Zinc dust	40 % ad val.
	7903.9000	-	Other	40 % ad val.
79.04	7904.0000		Zinc bars, rods, profiles and wire.	20 % ad val.
79.05	7905.0000		Zinc plates, sheets, strip and foil.	40 % ad val.
79.06	7906.0000		Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	60 % ad val.
79.07			Other articles of zinc.	

1	2		3	4
	7907.1000	-	Gutters, roof capping, skylight frames and other fabricated building components	100 % ad val.
		-	Other :	
	7907.9010	- - -	Zinc slugs for dry battery cell containers	10 % ad val.
	7907.9020	- - -	Anodes	80 % ad val.
	7907.9090	- - -	Other	100 % ad val.

CHAPTER 80

TIN AND ARTICLES THEREOF

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

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

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

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

(d) *Plates, sheets, strip and foil.*—Flat-surfaced products (other than the unwrought products of heading No. 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

— of rectangular (including square) shape with a thickness not exceeding one-tenth of the width.

— of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Headings No. 80.04 and 80.05 apply, *inter alia,* to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

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

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

(a) *Tin, not alloyed.*—Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

Elements		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) *Tin alloys.*—Metallic substances in which tin predominates by weight over each of the other elements, provided that :

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper shall be equal to or greater than the limit specified in the foregoing table.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
80.01		**Unwrought tin.**	
	8001.1000	- Tin, not alloyed	10 % ad val.
	8001.2000	- Tin alloys	10 % ad val.
80.02	8002.0000	**Tin waste and scrap.**	10 % ad val.
80.03	8003.0000	**Tin bars, rods, profiles and wire.**	20 % ad val.
80.04	8004.0000	**Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.**	40 % ad val.
80.05		**Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.**	

1	2	3	4
	8005.1000	- Foil	**60 % ad val.**
	8005.2000	- Powders and flakes	**60 % ad val.**
80.06	**8006.0000**	**Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).**	60 % ad val.
80.07		Other articles of tin.	
	8007.0010	- - - Anodes	**80 % ad val.**
	8007.0090	- - - Other	100 % ad val.

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Subheading Note. 1.—Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" shall apply, *mutatis mutandis*, to this Chapter.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
81.01		**Tungsten (wolfram) and articles thereof, including waste and scrap.**	
	8101.1000	- Powders	10 % ad val.
		- Other :	
	8101.9100	- - Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap	10 % ad val.

1	2		3	4
	8101.9200	- -	Bars and rods, other than those obtained simply by sintering profiles, plates, sheets, strip and foil	80 % ad val.
	8101.9300	- -	Wire	80 % ad val.
	8101.9900	- -	Other	80 % ad val.
81.02			Molybdenum and articles thereof, including waste and scrap.	
	8102.1000	-	Powders	10 % ad val.
		-	Other:	
	8102.9100	- -	Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap	10 % ad val.
	8102.9200	- -	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	80 % ad val.
	8102.9300	- -	Wire	80 % ad val.
	8102.9900	- -	Other	80 % ad val.
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	10 % ad val.
		-	Other:	

1	2	3	4
	8103.9010	- - - Wrought tantalum	20 % ad val.
	8103.9090	- - - Other	80 % ad val.
81.04		Magnesium and articles thereof, including waste and scrap.	
		Unwrought magnesium :	
	8104.1100	- - Containing at least 99.8 % by weight of magnesium	10 % ad val.
	8104.1900	- - Other	10 % ad val.
	8104.2000	- Waste and scrap	10 % ad val..
	8104.3000	- Raspings, turnings and granules, graded according to size; powders	40 % ad val.
		Other	
	8104.9010	- - - Wrought bars, rods, angles, shapes and sections of magnesium, magnesium wire, wrought plates, sheets and strips of magnesium	20 % ad val.
	8104.9090	- - - Other	60 % ad val.
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	

1	2		3	4
	8105.1000	-	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	10 % ad val.
		-	Other	
	8105.9010	- - -	Wrought	20 % ad val.
	8105.9090	- - -	Other	80 % ad val.
81.06			**Bismuth and articles thereof, including waste and scrap.**	
	8106.0010	- - -	Unwrought; waste and scrap	10 % ad val.
	8106.0020	-	Wrought	20 % ad val.
	8106.0090	- - -	Other	80 % ad val.
81.07			**Cadmium and articles thereof, including waste and scrap.**	
	8107.1000	-	Unwrought cadmium; waste aned scrap; powders	10 % ad val.
		-	Other	
	8107.9010	- - -	Wrought	20 % ad val.
	8107.9090	- - -	Other	80 % ad val.
81.08			**Titanium and articles thereof, including waste and scrap.**	

1	2		3	4
	8108.1000	-	Unwrought titanium; waste and scrap	10 % ad val.
		-	Other:	
	8108.9010	- - -	Wrought	20 % ad val.
	8108.9090	- - -	Other:	80 % ad val.
81.09			**Zirconium and articles thereof, including waste and scrap.**	
	8109.1000	-	Unwrought zirconium; waste and scrap; powders	10 % ad val.
		-	Other:	
	8109.9010	- - -	Wrought	20 % ad val.
	8109.9090	- - -	Other	80 % ad val.
81.10			**Antimony and articles thereof, including waste and scrap.**	
	8110.0010	- - -	Unwrought; waste and scrap	10 % ad val.
	8110.0020	- - -	Wrought	20 % ad val.
	8110.0090	- - -	Other	80 % ad val.
81.11			**Manganese and articles thereof, including waste and scrap.**	
	8111.0010	- - -	Unwrought; waste and scrap	10 % ad val.
	8111.0020	- - -	Wrought	20 % ad val.

1	2	3	4
	8111.0090	- - - Other	80 % ad val.
81.12		**Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.**	
		- Beryllium :	
	8112.1100	- - Unwrought; waste and scrap; powders	10 % ad val.
		- - - Other:	
	8112.1910	- - - Wrought	20 % ad val.
	8112.1990	- - - Other	80 % ad val.
		- Chromium:	
	8112.2010	- - - Unwrought; waste and scrap	10 % ad val.
	8112.2020	- - - Wrought	20 % ad val.
	8112.2090	- - - Other	80 % ad val.
		- Germanium:	
	8112.3010	- - - Unwrought; waste and scrap	10 % ad val.
	8112.3020	- - - Wrought	20 % ad val.

1	2	3	4
	8112.3090	- - - Other	80 % ad val.
		- Vanadium:	
	8112.4010	- - - Unwrought; waste and scrap	10 % ad val.
	8112.4020	- - - Wrought	20 % ad val.
	8112.4090	- - - Other	80 % ad val.
		- Other:	
	8112.9100	- - Unworught, waste and scrap; powders	10 % ad val.
		- - Other	
	8112.9910	- - - Wrought	20 % ad val.
	8112.9990	- - - Other	80 % ad val.
81.13		**Cermets and articles thereof, including waste and scrap.**	
	8113.0010	- - - Unwrought; waste and scrap	10 % ad val.
	8113.0020	- - - Wrought	20 % ad val.
	8113.0090	- - - Other	80 % ad val.

CHAPTER 82

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

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of;

(a) Base metal;

(b) Metal carbides or cermets ;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, Metal carbide or cermet ; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks, and rakes; axes, bill hooks and similar hewing tools; secateurs of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
	8201.1000	- Spades and shovels	80 % ad val.

1	2		3	4
	8201.2000	-	Forks	80 % ad val.
	8201.3000	-	Mattocks, picks, hoes and rakes	80 % ad val.
	8201.4000	-	Axes, bill hooks and similar hewing tools	80 % ad val.
	8201.5000	-	One-handed secateurs (including poultry shears)	100 % ad val.
	8201.6000	-	Hedge shears, two-handed pruning shears and similar two-handed shears	80 % ad val.
	8201.9000	-	Other hand tools of a kind used in agriculture, horticulture or forestry	80 % ad val.
82.02			Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
	8202.1000	-	Hand saws	80 % ad val.
	8202.2000	-	Band saw blades	40 % ad val.
		-	Circular saw blades (including slitting or slotting saw blades) :	
	8202.3100	- -	With working part of steel	40 % ad val.
	8202.3200	- -	With working part of other materials	40 % ad val.
	8202.4000	-	Chain saw blades	40 % ad val.

1	2		3	4
			Other saw blades :	
	8202.9100	- -	Straight saw blades, for working metal	80 % ad val.
	8202.9900	- -	Other	80 % ad val.
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	40 % ad val.
	8203.2000	-	Pliers (including cutting pliers), pincers, tweezers and similar tools	80 % ad val.
	8203.3000	-	Metal cutting shears and similar tools	80 % ad val.
	8203.4000	-	Pipe-cutters, bolt croppers, perforating punches and similar tools	80 % ad val.
82.04			Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
		-	Hand-operated spanners and wrenches:	
	8204.1100	- -	Non-adjustable	80 % ad val.
	8204.1200	- -	Adjustable	80 % ad val.

1	2		3	4
	8204.2000	-	Interchangeable spanner sockets, with or without handles	80 % ad val.
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 frame works.**	
	8205.1000	-	Drilling, threading or tapping tools	80 % ad val.
	8205.2000	-	Hammers and sledge hammers	80 % ad val.
	8205.3000	-	Planes, chisels, gouges and similar cutting tools for working wood	80 % ad val.
	8205.4000	-	Screwdrivers	80 % ad val.
		-	Other hand tools (including glaziers' diamonds) :	
	8205.5100	- -	Household tools	80 % ad val.
		- -	Other :	
	8205.5910	- - -	Grease guns	40 % ad val.
	8205.5920	- - -	Shoe lasts	80 % ad val.
	8205.5990	- - -	Other	80 % ad val.
	8205.6000	-	Blow lamps	80 % ad val.

1	2		3	4
	8205.7000	-	Vices, clamps and the like	80 % ad val.
	8205.8000	-	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	80 % ad val.
	8205.9000	-	Sets of articles of two or more of the foregoing subheadings	80 % ad val.
82.06	8206.0000		Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	80 % ad val.
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	Free
	8207.1200	- -	With working part of other material	Free
	8207.2000	-	Dies for drawing or extruding metal	Free
	8207.3000	-	Tools for pressing, stamping or punching	Free
	8207.4000	-	Tools for tapping or threading	Free
	8207.5000	-	Tools for drilling, other than for rock drilling	80 % ad val.

1	2	3	4
	8207.6000	- Tools for boring or broaching	Free
	8207.7000	- Tools for milling	Free
	8207.8000	- Tools for turning	Free
	8207.9000	- Other interchangeable tools	Free
82.08		Knives and cutting blades, for machines or for mechanical appliances.	
	8208.1000	- For metal working	40 % ad val.
	8208.2000	- For wood working	40 % ad val.
	8208.3000	- For kitchen appliances or for machines used by the food industry	40 % ad val.
	8208.4000	- For agricultural, horticultural or forestry machines	40 % ad val.
	8208.9000	- Other	40 % ad val.
82.09	8209.0000	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.	Free
82.10	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	80 % ad val.

1	2		3	4
82.11			**Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.**	
	8211.1000	-	Sets of assorted articles	100 % ad val.
		-	Other :	
	8211.9100	- -	Tables knives having fixed blades	100 % ad val.
	8211.9200	- -	Other knives having fixed blades	100 % ad val.
	8211.9300	- -	Knives having other than fixed blades	100 % ad val.
	8211.9400	- -	Blades	80 % ad val.
82.12			**Razors and razor blades (including razor blade blanks in strips).**	
		-	Razors:	
		- - -	Safety razors	40 % ad val.
		- - -	Other	80 % ad val.
		-	Safety razor blades, including razor blade blanks in strips :	
	8212.2010	- - -	Safety razor blades	80 % ad val.
	8212.2090	- -	Other	40 % ad val.

1	2	3	4
		Other parts	
	8212.9010	- - - Of safety razors	40 % ad val.
	8212.9090	- - - Other	100 % ad val.
82.13	8213.0000	**Scissors, tailors' shears and similar shears, and blades therefor.**	100 % ad val.
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	100 % ad val.
	8214.1090	- - - Other	100 % ad val.
	8214.2000	- Manicure or pedicure sets and instruments (including nail files)	100 % ad val.
		- Other :	
	8214.9010	- - - Hair clippers	100 % ad val.
	8214.9020	- - - Nail clippers	100 % ad val.
	8214.9030	- - - Other articles of office cutlery	100 % ad val.

1	2	3	4
	8214.9090	- - - Other	100 % ad val.
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	125 % ad val.
	8215.2000	- Other sets of assorted articles	125 % ad val.
		- Other :	
	8215.9100	- - Plated with precious metal	125 % ad val.
	8215.9900	- - Other	125 % ad val.

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not be taken as parts of articles of this Chapter.

2. For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	60 % ad val.
	8301.2000	- Locks of a kind used for motor vehicles	60 % ad val.
	8301.3000	- Locks of a kind used for furniture	60 % ad val.
	8301.4000	- Other locks	60 % ad val.
	8301.5000	- Clasps and frames with clasps, incorporating locks	60 % ad val.
	8301.6000	- Parts	60 % ad val.
	8301.7000	- Keys presented separately	60 % ad val.
83.02		**Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.**	
	8302.1000	- Hinges	100 % ad val.

1	2	3	4
	8302.2000	- Castors	100 % ad val.
	8302.3000	- Other mountings, fittings and similar articles suitable for motor vehicles	100 % ad val.
		- Other mountings, fittings and similar articles :	
	8302.4100	- - Suitable for buildings	100 % ad val.
	8302.4200	- - Other, suitable for furniture	100 % ad val.
	8302.4900	- - Other	100 % ad val.
	8302.5000	- Hat-racks, hat-pegs, brackets and similar fixtures	100 % ad val.
	8302.6000	- Automatic door closers	100 % ad val.
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.**	100 % ad val.
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.**	100 % ad val.
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.**	

1	2		3	4
	8305.1000	-	Fittings for loose-leaf binders or files	100 % ad val.
	8305.2000	-	Staples in strips	100 % ad val.
	8305.9000	-	Other, including parts.	100 % ad val.
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	125 % ad val.
		-	Statuettes and other ornaments :	
	8306.2100	- -	Plated with precious metal	125 % ad val.
	8306.2900	- -	Other	125 % ad val.
	8306.3000	-	Photograph, picture or similar frames; mirrors	125 % ad val.
83.07			Flexible tubing of base metal, with or without fittings.	
	8307.1000	-	Of iron or steel	60 % ad val.
	8307.9000	-	Of other base metal	60 % ad val.
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	

1	2		3	4
			bifurcated rivets, of base metal; beads and spangles, of base metal.	
	8308.1000	-	Hooks, eyes and eyelets	60 % ad val.
	8308.2000	-	Tubular or bifurcated rivets	60 % ad val.
	8308.9000	-	Other, including parts	60 % ad val.
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	125 % ad val.
	8309.9000	-	Other	60 % ad val.
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.	125 % ad val.
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	Rs. 5000/- per M. Ton + 40 % ad val.
	8311.2000	-	Cored wire of base metal, for electric arc-welding	Rs. 5000/- per M. Ton + 40 % ad val.

1	2	3	4
8311.3000	-	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	Rs. 5000/- per M. Ton + 40 % ad val.
8311.9000	-	Other, including parts	Rs. 5000/- per M. Ton + 40 % ad val.

SECTION XVI

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

Notes.

1. This Section does not cover:

(a) Transmission or conveyor belt or belting, of plastics of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of unhardened vulcanised rubber (heading No. 40.16);

(b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones; cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts of textile material (heading No. 59.10) or other articles of textile material for technical uses (heading No. 59.11);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02, to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(h) Drill pipe (heading No. 73.04);

(ij) Endless belts of metal wire or strip (Section XV);

(k) Articles of Chapter 82 or 83;

(l) Articles of Section XVII;

(m) Articles of Chapter 90;

(n) Clocks, watches or other articles of Chapter 91;

(o) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No. 96.03; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45, or 59 or heading No. 68.04 or 69.09); or

(p) Articles of Chapter 95.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapters 85, parts of machines (not being parts of the articles of heading Nos. 84.84, 85.44, 85.45, 85.46, or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.85 and 85.48) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods of headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;

(c) All other parts are to be classified in heading No. 84.85 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a

clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes.

1. This Chapter does not cover:

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);

(c) Laboratory glassware (heading No. 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);

(d) Articles of heading No. 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or

(f) Hand-operated mechanical floor sweepers, not motorised (heading No. 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 84.80 is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.19 does not, however, cover:

(a) Germination plant, incubators or brooders (heading No. 84.36);

(b) Grain dampening machines (heading No. 84.37);

(c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51); or

(e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.22 does not cover:

(a) Sewing machines for closing bags or similar containers (heading No. 84.52); or

(b) Office machinery of heading No. 84.72.

3. A machine-tool for working any material which answers to a description in heading No. 84.56 and at the same time to a description in heading No. 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading No. 84.56.

4. Heading No. 84.57 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres);

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station); or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading No. 84.71, the expression "automatic data processing machines" means:

(a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

(b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of sysytems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete sysytem if it meets all the following conditions:

(a) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system [it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system].

Such units presented separately are also to be classified in heading No. 84.71.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing specific function. Such machines are classified in the heading appropriate to their respective functions or, failing that, in residual headings.

6. Heading No. 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, standing, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Subheading Note.

1. Subheading No. 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
84.01		**Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.**	
	8401.1000	- Nuclear reactors	20 % ad val.

1	2	3	4
	8401.2000	- Machinery and apparatus for isotopic separation, and parts thereof	20 % ad val.
	8401.3000	- Fuel elements (cartridges), non-irradiated	20 % ad val.
	8401.4000	- Parts of nuclear reactor	20 % ad val.
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 :	
	8402.1100	- - Watertube boilers with a steam production exceeding 45 t per hour	20 % ad val.
	8402.1200	- - Watertube boilers with a steam production not exceeding 45 t per hour	20 % ad val.
	8402.1900	- - Other vapour generating boilers, including hybrid boilers	20 % ad val.
	8402.2000	- Super-heated water boilers	20 % ad val.
	8402.9000	- Parts	20 % ad val.
84.03		Central heating boilers other than those of heading No.84.02.	
	8403.1000	- Boilers	125 % ad val.

1	2		3	4
	8403.9000	-	Parts	125 % 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	20 % ad val.
	8404.2000	-	Condensers for steam or other vapour power units	20 % ad val.
	8404.9000	-	Parts	20 % ad val.
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	20 % ad val.
	8405.9000	-	Parts	20 % ad val.
84.06			**Steam turbines and other vapour turbines.**	
		-	Turbines :	
	8406.1100	- -	For marine propulsion	20 % ad val.
	8406.1900	- -	Other	20 % ad val.

1	2		3	4
	8406.9000	-	Parts	20 % ad val.
84.07			Spark-ignition reciprocating or rotary internal combustion piston engines.	
	8407.1000	-	Aircraft engines	10 % ad val.
		-	Marine propulsion engines :	
	8407.2100	- -	Outboard motors	20 % ad val.
	8407.2900	- -	Other	20 % 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	80 % 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	80 % 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	80 % ad val. or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.

1	2		3	4
	8407.3400	- -	Of a cylinder capacity exceeding 1,000cc	80 % ad val. or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.
	8407.9000	-	Other engines	20 % ad val.
84.08			Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
	8408.1000	-	Marine propulsion engines	20 % ad val.
	8408.2000	-	Engines of a kind used for the propulsion of vehicles of Chapter 87	80 % ad val. 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	80 % ad val.
	8408.9090	- - -	Other	20 % ad val.
84.09			Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.	

1	2	3	4
	8409.1000	- For aircraft engines	20 % ad val.
		- Other :	
		- - Suitable for use solely or principally with spark-ignition internal combustion piston engines :	
	8409.9110	- - - For engines of vehicles of Chapter 87	60 % ad val.
	8409.9190	- - - Other	20 % ad val.
		- - Other :	
	8409.9910	- - - For engines of vehicles of Chapter 87	60 % ad val.
	8409.9920	- - - For engines of the subheading 8408.9010	80 % ad val.
	8409.9990	- - - Other	20 % ad val.
84.10		Hydraulic turbines, water wheels, and regulators therefor.	
		- Hydraulic turbines and water wheels :	
	8410.1100	- - Of a power not exceeding 1,000 kW	20 % ad val.
	8410.1200	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	20 % ad val.
	8410.1300	- - Of a power exceeding 10,000 kW	20 % ad val.

1	2		3	4
	8410.9000	-	Parts, including regulators	20 % ad val.
84.11			**Turbo-jets, turbo-propellers and other gas turbines.**	
		-	Turbo-jets :	
	8411.1100	- -	Of a thrust not exceeding 25 kN	10 % ad val.
	8411.1200	- -	Of a thrust exceeding 25 kN	10 % ad val.
		-	Turbo-propellers :	
	8411.2100	- -	Of a power not exceeding 1,100 kW	10 % ad val.
	8411.2200	- -	Of a power exceeding 1,100 kW	10 % ad val.
		-	Other gas turbines :	
	8411.8100	- -	Of a power not exceeding 5,000 kW	20 % ad val.
	8411.8200	- -	Of a power exceeding 5,000 kW	20 % ad val.
		-	Parts :	
	8411.9100	- -	Of turbo-jets or turbo-propellers	20 % ad val.
	8411.9900	- -	Other	20 % ad val.
84.12			**Other engines and motors.**	

1	2		3	4
	8412.1000	-	Reaction engines other than turbo-jets	20 % ad val.
		-	Hydraulic power engines and motors :	
	8412.2100	- -	Linear acting (cylinders)	20 % ad val.
	8412.2900	- -	Other	20 % ad val.
		-	Pneumatic power engines and motors :	
	8412.3100	- -	Linear acting (cylinders)	20 % ad val.
	8412.3900	- -	Other	20 % ad val.
		-	Other :	
	8412.8010	- - -	Wind engines (wind mills)	Free
	8412.8020	- - -	Spring operated or weight operated motors	80 % ad val.
	8412.8090	- - -	Other	20 % ad val.
	8412.9000	-	Parts	The rate applicable to the machine of which they form parts.
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 :	

1	2		3	4
	8413.1100	- -	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	20 % ad val.
	8413.1900	- -	Other	20 % ad val.
	8413.2000	-	Hand pumps, other than those of sub-heading No.8413.1100 or 8413.1900	20 % ad val.
		-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines :	
		- - -	For vehicles of Chapter 87 :	
	8413.3011	- - - -	Diesel fuel injection pumps	20 % ad val.
	8413.3019	- - - -	Other	60 % ad val.
	8413.3090	- - -	Other	20 % ad val.
	8413.4000	-	Concrete pumps	20 % ad val.
	8413.5000	-	Other reciprocating positive displacement pumps	20 % ad val.
	8413.6000	-	Other rotary positive displacement pumps	20 % ad val.
		-	Other centrifugal pumps :	
	8413.7010	- - -	Deep well vertical turbine pumps, of line shaft including submersible types, of a capacity not exceeding 4 cusecs	80 % ad val.

1	2		3	4
	8413.7020	- - -	Other centrifugal pumps including self-priming, of suction and delivery sizes not exceeding 20.3 cm x 20.3 cm	80 %
	8413.7090	- - -	Other	20 % ad val.
		-	Other pumps; liquid elevators :	
	8413.8100	- -	Pumps	20 % ad val.
	8413.8200	- -	Liquid elevators	20 % ad val.
		-	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.
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	20 % ad val.
	8414.2000	-	Hand- or foot-operated air pumps	80 % ad val.
	8414.3000	-	Compressors of a kind used in refrigerating equipment	40 % ad val.
	8414.[illegible]	-	Air compressors mounted on a wheeled chassis for towing	40 % ad val.

1	2		3	4
		-	Fans :	
	8414.5100	- -	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	80 % ad val.
	8414.5900	- -	Other	40 % ad val.
	8414.6000	-	Hoods having a maximum horizontal side not exceeding 120cm	80 % ad val.
	8414.8000	-	Other	20 % ad val.
	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	125 % ad val.
		-	Other :	
	8415.8100	- -	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	125 % ad val.
	8415.8200	- -	Other, incorporating a refrigerating unit	125 % ad val.
	8415.8300	- -	Not incorporating a refrigerating unit	125 % ad val.

1	2		3	4
	8415.9000	-	Parts	125 % ad val.
84.16			**Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.**	
	8416.1000	-	Furnace burners for liquid fuel	20 % ad val.
	8416.2000	-	Other furnace burners, including combination burners	20 % ad val.
	8416.3000	-	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	20 % ad val.
	8416.9000	-	Parts	20 % ad val.
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	20 % ad val.
	8417.2000	-	Bakery ovens, including biscuit ovens	20 % ad val.
	8417.8000	-	Other	20 % ad val.
	8417.9000	-	Parts	20 % ad val.
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.**	

1	2		3	4
		-	Combined refrigerator-freezers, fitted with separate external doors :	
	8418.1010	- - -	Not exceeding 700 l capacity (household type)	Rs.17/- per litre
	8418.1090	- - -	Other	125 % ad val.
		-	Refrigerators, household type (of a capacity not exceeding 700 litres) :	
	8418.2100	- -	Compression-type	Rs.17/- per litre
	8418.2200	- -	Absorption-type, electrical	Rs.17/- per litre
	8418.2900	- -	Other	Rs.17/- per litre
	8418.3000	-	Freezers of the chest type, not exceeding 800 l capacity	Rs.17/- per litre
	8418.4000	-	Freezers of the upright type, not exceeding 900 l capacity	Rs.17/- per litre
	8418.5000	-	Refrigerating or freezing display counters, cabinets, show-cases and the like	125 % ad val.
		-	Other regrigerating or freezing equipment; heat pumps :	
	8418.6100	- -	Compression type units whose condensers are heat exchangers	125 % ad val.

1	2		3	4
	8418.6900	- -	Other	125 % ad val.
		-	Parts :	
	8418.9100	- -	Furniture designed to receive regrigerating or freezing equipment	125 % ad val.
	8418.9900	- -	Other	125 % ad val.
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	125 % ad val.
	8419.1900	- -	Other	125 % ad val.
	8419.2000	-	Medical, surgical or laboratory sterilisers	20 % ad val.
		-	Dryers :	
	8419.3100	- -	For agricultural products	Free
	8419.3200	- -	For wood, paper pulp, paper or paperboard	20 % ad val.

1	2		3	4
	8419.3900	- -	Other	20 % ad val.
	8419.4000	-	Distilling or rectifying plant	20 % ad val.
	8419.5000	-	Heat exchange units	20 % ad val.
	8419.6000	-	Machinery for liquefying air or gas	20 % ad val.
		-	Other machinery, plant and equipment :	
	8419.8100	- -	For making hot drinks or for cooking or heating food	20 % ad val.
		- -	Other :	
	8419.8910	- - -	Asphalt heating machines	80 % ad val.
	8419.8920	- - -	Wood steaming plants	Free
	8419.8990	- - -	Other	20 % ad val.
	8419.9000	-	Parts	The rate applicable to the machine of which they 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	20 % ad val.
		-	Parts :	

1	2		3	4
	8420.9100	- -	Cylinders	20 % ad val.
	8420.9900	- -	Other	20 % ad val.
84.21			**Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.**	
		-	Centrifuges, including centrifugal dryers :	
	8421.1100	- -	Cream separators	20 % ad val.
		- -	Clothes-dryers :	
	8421.1210	- - -	Requiring for their operation less than 746 watts	125 % ad val.
	8421.1290	- - -	Other	20 % ad val.
	8421.1900	- -	Other	20 % ad val.
		-	Filtering or purifying machinery and apparatus for liquids :	
	8421.2100	- -	For filtering or purifying water	20 % ad val.
	8421.2200	- -	For filtering or purifying beverages other than water	20 % ad val.
		- -	Oil or petrol-filters for internal combustion engines :	
	8421.2310	- - -	For engines of vehicles of Chapter 87	80 % ad val.

1	2	3	4
	8421.2390	- - - Other	20 % ad val.
	8421.2900	- - Other	20 % ad val.
		- Filtering or purifying machinery and apparatus for gases :	
		- - Intake air filters for internal combustion engines :	
	8421.3110	- - - For engines of vehicles of Chapter 87	80 % ad val.
	8421.3190	- - - Other	20 % ad val.
	8421.3900	- - Other	20 % ad val.
		- 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 :	
	8422.1100	- - Of the household type	125 % ad val.

4	3	2	1
	8422.1900	- - Other	20 % ad val.
		- Machinery for cleaning or drying bottles or other containers :	
	8422.2010	- - - For beverages	80 % ad val.
	8422.2090	- - - Other	20 % ad val.
		- Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages :	
	8422.3010	- - - For beverages	80 % ad val.
	8422.3090	- - - Other	20 % ad val.
	8422.4000	- Other packing or wrapping machinery	20 % ad val.
	8422.9000	- Parts	The rate applicable to the machine of which they form parts.
84.23		**Weighing machinery(excluding balances of a sensistivity 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	80 % ad val.
	8423.2000	- Scales for continuous weighing of goods on conveyors	20 % ad val.
	8423.3000	- Constant weight scales and scales for discharging a peredetermined weight of material into a bag or container, including hopper scales	20 % ad val.
		- Other weighing machinery :	

1	2	3	4
	8423.8100	- - Having a maximum weighing capacity not exceeding 30 kg	80 % ad val.
	8423.8200	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	80 % ad val.
	8423.8900	- - Other	20 % ad val.
		Weighing machine weights of all kinds; parts of weighing machinery :	
	8423.9010	- - - - Weights	80 % ad val.
	8423.9090	- - - - Parts of weighing machinery	The rate applicable to the machine of which they form parts.
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	20 % ad val.
	8424.2000	- Spray guns and similar appliances	20 % ad val.
	8424.3000	- Steam or sand blasting machines and similar jet projecting machines	20 % ad val.
		- Other appliances :	
	8424.8100	Agricultural or horticultural	20 % ad val.

1	2	3	4
	8428.8900	- Other	20 % ad val.
	8424.9000	Parts	20 % ad val.
84.25		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 :	
	8425.1100	- Powered by electric motor	20 % ad val.
	8425.1900	Other	20 % ad val.
	8425.2000	Pit-head winding gear; winches specially designed for use underground	20 % ad val.
		Other winches; capstans :	
	8425.3100	- Powered by electric motor	20 % ad val.
	8425.3000	- Other	20 % ad val.
		Jacks; hoists of a kind used for raising vehicles :	
	8425.4100	- - Built-in jacking systems of a type used in garages	20 % ad val.
	8425.4200	- - Other jacks and hoists, hydraulic	20 % ad val.
	8425.4900	Other	20 % ad val.

1	2	3	4
84.26		Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :	
	8426.1100	- - Overhead travelling cranes on fixed support	80 % ad val.
	8426.1200	- - Mobile lifting frames on tyres and straddle carriers	20 % ad val.
		- - Other :	
	8426.1910	- - - Gantry cranes	80 % ad val.
	8426.1920	- - - Bridge cranes	80 % ad val.
	8426.1990	- - - Other	20 % ad val.
	8426.2000	- Tower Cranes	20 % ad val
	8426.3000	- Portal or pedestal jib cranes	20 % ad val.
		- Other machinery, self-propelled :	
	8426.4100	- - On tyres	20 % ad val.
	8426.4900	Other	20 % ad val.
		- Other machinery :	
	842[illegible]	- - Designed for mounting on road vehicles	20 % ad val.

1	2	3	4
	8426.9900	- - Other	20 % ad val.
84.27		**Fork-lift trucks; other works trucks fitted with lifting or handling equipment.**	
	8427.1000	- Self-propelled trucks powered by an electric motor	80 % ad val.
		- Other self-propelled trucks :	
	8427.2010	- - - Fork-lift trucks	20 % ad val.
	8427.2090	- - - Other	80 % ad val.
	8427.9000	- Other trucks	80 % ad val.
84.28		**Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).**	
	8428.1000	- Lifts and skip hoists	80 % ad val.
	8428.2000	- Pneumatic elevators and conveyors	20 % ad val.
		- Other continuous-action elevators and conveyors, for goods or materials :	
	8428.3100	- - Specially designed for underground use	20 % ad val.
	8428.3200	- - Other, bucket type	20 % ad val.
	8428.3300	- - Other, belt type	20 % ad val.
	8428.3900	- - Other	20 % ad val.

1	2		3	4
	8428.4000	-	Escalators and moving walkways	80 % ad val.
	8428.5000	-	Mine wagon pushers, locomotive or wagon traversers, wagon trippers and similar railway wagon handling equipment	20 % ad val.
	8428.6000	-	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	20 % ad val.
	8428.9000	-	Other machinery	20 % ad val.
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	20 % ad val.
	8429.1900	- -	Other	20 % ad val.
	8429.2000	-	Graders and levellers	20 % ad val.
	8429.3000	-	Scrapers	20 % ad val.
	8429.4000	-	Tamping machines and road rollers	80 % ad val.
		-	Mechanical shovels, excavators and shovel loaders	
	8429.5100	- -	Front-end shovel loaders	20 % ad val.

1	2	3	4
	8429.5200	- - Machinery with a 360° revolving superstructure	20 % ad val.
	8429.5900	- - Other	20 % ad val.
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	20 % ad val.
	8430.2000	- Snow-ploughs and snow-blowers	20 % ad val.
		- Coal or rock cutters and tunnelling machinery :	
	8430.3100	- - Self-propelled	20 % ad val.
	8430.3900	- - Other	20 % ad val.
		- Other boring or sinking machinery :	
	8430.4100	- - Self-propelled	20 % ad val.
	8430.4900	- - Other	20 % ad val.
	8430.5000	- Other machinery, self-propelled	20 % ad val.
		- Other machinery, not self-propelled :	
	8430.6100	- - Tamping or compacting machinery	20 % ad val.
	8430.6200	- - Scrapers	20 % ad val.
	8430.6900	- - Other	20 % ad val.
84.31		**Parts suitable for use solely or principally with the machinery of headings Nos.84.25 to 84.30.**	

1	2		3	4
	8431.1000	-	Of machinery of heading No.84.25	20 % ad val.
	8431.2000	-	Of machinery of heading No.84.27	60 % ad val.
		-	Of machinery of heading No.84.28 :	
	8431.3100	- -	Of lifts, skip hoists or escalators	80 % ad val.
	8431.3900	- -	Other	20 % ad val.
		-	Of machinery of heading No.84.26, 84.29 or 84.30 :	
	8431.4100	- -	Buckets, shovels, grabs and grips	20 % ad val.
	8431.4200	- -	Bulldozer or angledozer blades	20 % ad val.
	8431.4300	- -	Parts of boring or sinking machinery of subheading No.8430.4100 or 8430.4900	20 % ad val.
	8431.4900	- -	Other	60 % ad val.
84.32			**Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.**	
	8432.1000	-	Ploughs	Free
		-	Harrows, scarifiers, cultivators, weeders and hoes :	
	8432.2100	- -	Disc harrows	Free
	8432.2900	- -	Other	Free
	8432.3000	-	Seeders, planters and transplanters	Free
	8432.4000	-	Manure spreaders and fertiliser distributors	Free

1	2		3	4
	8432.8000	-	Other machinery	Free
	8432.9000	-	Parts	Free
84.33			**Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No.84.37.**	
		-	Mowers for lawns, parks or sports grounds :	
	8433.1100	- -	Powered, with the cutting device rotating in a horizontal plane	Free
	8433.1900	- -	Other	Free
	8433.2000	-	Other mowers, including cutter bars for tractor mounting	Free
	8433.3000	-	Other haymaking machinery	Free
	8433.4000	-	Straw or fodder balers, including pick-up balers	Free
		-	Other harvesting machinery; threshing machinery :	
	8433.5100	- -	Combine harvester-threshers	Free
	8433.5200	- -	Other threshing machinery	Free
	8433.5300	- -	Root or tuber harvesting machines	Free
	8433.5900	- -	Other	Free
	8433.6000	-	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free
	8433.9000	-	Parts	Free

1	2		3	4
84.34			**Milking machines and dairy machinery**	
	8434.1000	-	Milking machines	20 % ad val.
	8434.2000	-	Dairy machinery	20 % ad val.
	8434.9000	-	Parts	20 % ad val.
84.35			**Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.**	
	8435.1000	-	Machinery	20 % ad val.
	8435.9000	-	Parts	20 % ad val.
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	
		-	Poultry-keeping machinery; poultry incubators and brooders :	
	8436.2100	- -	Poultry incubators and brooders	Free
	8436.2900	- -	Other	Free
	8436.8000	-	Other machinery	Free
		-	Parts :	
	8436.9100	- -	Of poultry-keeping machinery or poultry incubators and brooders	Free
		- -	Other :	
	8436.9010	- - -	Of sub-heading 8436.1000	80 % ad val.

1	2	3	4
	8436.9090	- - - Other	Free
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	Free
	8437.8000	- Other machinery	20 % ad val.
		- Parts :	
	8437.9010	- - - Of machinery falling under sub-heading No.8437.1000	Free
	8437.9090	- - - Other	20 % ad val.
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 manucacture of macaroni, spaghetti or similar products.	20 % ad val.
	8438.2000	- Machinery for the manufacture of confectionery, cocoa or chocolate	20 % ad val.
		- Machinery for sugar manufacture :	
	8438.3010	- - - Sugar cane crushers	80% ad val.
	8438.3090	- - - Other	80% ad val.
	8438.4000	- Brewery machinery	80% ad val.

1	2		3	4
	8438.5000	-	Machinery for the preparation of meat or poultry	Free
	8438.6000	-	Machinery for the preparation of fruits, nuts or vegetables	20 % ad val.
		-	Other machinery :	
	8438.8010	- - -	Beverage manufacturing machinery	80% ad val.
	8438.8090	- - -	Other	20 % ad val.
	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	20 % ad val.
	8439.2000	-	Machinery for making paper or paperboard	20 % ad val.
	8439.3000	-	Machinery for finishing paper or paperboard	20 % ad val.
		-	Parts :	
	8439.9100	- -	Of machinery for making pulp of fibrous cellulosic material	20 % ad val.
	8439.9900	- -	Other	20 % ad val.
84.40			**Book-binding machinery, including book-sewing machines.**	
	8440.1000	-	Machinery	20 % ad val.
	8440.9000	-	Parts	20 % ad val.

1	2	3	4
	84.41	**Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.**	
		- Cutting machines :	
	8441.1010	- - - For photographic prints	80 % ad val.
	8441.1090	- - - Other	20 % ad val.
	8441.2000	- Machines for making bags, sacks or envelopes	20 % ad val.
	8441.3000	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	20 % ad val.
	8441.4000	- Machines for moulding articles in paperpulp, paper or paper board	20 % ad val.
	8441.8000	- Other machinery	20 % ad val.
	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.	
	8442.1000	- Phototype-setting and composing machines	Free
	8442.2000	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	Free

1	2	3	4
	8442.1990	Other machinery, apparatus and equipment	Free
	8442.3000	Parts of the foregoing machinery, apparatus or equipment	20 % ad val.
		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	Rs.0.20 per kg.
	8442.5090 - -	Other	20 % ad val.
84.43		Printing machinery; machines for uses ancillary to printing.	
	-	Offset printing machinery :	
	8443.1100 - -	Reel fed	Free
	8443.1200 - -	Sheet fed, office type (sheet size not exceeding 22x36 cm)	Free
	8443.1900 - -	Other	Free
	-	Letterpress printing machinery, excluding flexographic printing :	
	8443.2100 - -	Reel fed	Free
	8443.2900 - -	Other	Free

1	2	3	4
	8443.3000	– Flexographic printing machinery	Free
	8443.4000	– Gravure printing machinery	Free
	8443.5000	– Other printing machinery	Free
	8443.6000	– Machines for uses ancillary to printing	Free
	8443.9000	Parts	20 % ad val.
84.44	8444.0000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	20 % ad val.
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading Nos.84.46 or 84.47.	
		Machines for preparing textile fibres :	
	8445.1100	– Carding machine	20 % ad val.
	8445.1200	Combing machines	20 % ad val.
	8445.1300	Drawing or roving machiens	20 % ad val.
	8445.1900	Other	20 % ad val.
	8445.2000	– Textile spinning machines	20 % ad val.
	8445.3000	Textile doubling or twisting machines	20 % ad val.

1	2	3	4
	8445.4000	- Textile, winding (including weft-winding) or reeling machines	20 % ad val.
	8445.9000	- Other	20 % ad val.
84.46		**Weaving machines (looms).**	
	8446.1000	- For weaving fabrics of a width not exceeding 30 cm	20 % ad val.
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :	
	8446.2100	- - Power looms	20 % ad val.
	8446.2900	- - Other	20 % ad val.
	8446.3000	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	20 % ad val.
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	20 % ad val.
	8447.1200	- - With cylinder diameter exceeding 165 mm	20 % ad val.

1	2	3	4
	8447.2000	Flat knitting machines; stitch-bonding machines	20 % ad val.
	8447.9000	Other	20 % ad val.
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, 84.47 :	
	8448.1100	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	20 % ad val.
	8448.1900	Other	20 % ad val.
	8448.2000	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	20 % ad val.
		Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery :	
	8448.3100	Card clothing	20 % ad val.
	8448.3200	Of machines for preparing textile fibres, other than card clothing	20 % ad val.

1	2	3	4
	8448.3300	- - Spindles, spindle flyers, spinning rings and ring travellers	20 % ad val.
	8448.3900	- - Other	20 % ad val.
		Parts and accessories of weaving machines (looms) or of their auxiliary machinery :	
	8448.4100	- - Shuttles	20 % ad val.
	8448.4200	- - Reeds for looms, healds and heald-frames	20 % ad val.
	8448.4900	- - Other	20 % ad val.
		Parts and accessories of machines of heading No.84.47 or of their auxiliary machinery :	
	8448.5100	- - Sinkers, needles and other articles used in forming stitches	20 % ad val.
	8448.5900	- - Other	20 % ad val.
84.49	8449.0000	**Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.**	20 % ad val.
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	125 % ad val.

1	2	3	4
	8450.1200	Other machines, with built-in centrifugal drier	125 % ad val.
	8450.1900	Other	125 % ad val.
	8450.2000	Machines, each of a dry linen capacity exceeding 10 kg	125 % ad val.
	8450.9000	Parts	125 % ad val.
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	20 % ad val.
		Drying machines :	
	8451.2100	Each of a dry linen capacity not exceeding 10 kg	125 % ad val.
	8451.2900	Other	20 % ad val.
	8451.3000	Ironing machines and presses (including fusing presses)	20 % ad val.
	8451.4000	Washing, bleaching or dyeing machines	20 % ad val.

1	2	3	4
	8451.7000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	20 % ad val.
	8451.8000	Other machinery	**20 % ad val.**
	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	**125 % ad val.**
		Other sewing machines :	
	8452.2100	Automatic units	Free
	8452.2900	Other	Free
	8452.3000	Sewing machine needles	**40 % ad val.**
	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	40 % ad val.
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.**	

1	2	3	4
	8453.1000	Machinery for preparing, tanning or working hides, skins or leather	20 % ad val.
	8453.2000	Machinery for making or repairing footwear	Free
	8453.8000	Other machinery	20 % ad val.
	8453.9000	Parts	20 % ad val.
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
	8454.1000	Conveters	Free
	8454.2000	Ingot moulds and ladles	Free
	8454.3000	Casting machines	Free
	8454.9000	Other	Free
84.55		Metal-rolling mills and rolls therefor.	
	8455.1000	Tube mills	20 % ad val.
		Other rolling mills :	
	8455.2100	Hot or combination hot and cold	20 % ad val.
	8455.2200	Cold	20 % ad val.

1	2	3	4
		- Rolls for rolling mills :	
	8455.3010	- - - Cast iron rolls of a diameter not exceeding 91.44 cm (36")	80 % ad val.
	8455.3090	- - Other rolls	20 % ad val.
	8455.9000	- Other parts	20 % ad val.
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	Free
	8456.2000	- Operated by ultrasonic processes	Free
	8456.3000	- Operated by electro-discharge processes	Free
	8456.9000	- Other	Free
84.57		**Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.**	
	8457.1000	- Machining centres	Free
	8457.2000	- Unit construction machines (single station)	Free
	8457.3000	- Multi-station transfer machines	Free
84.58		**Lathes for removing metal.**	
		Horizontal lathes :	

1	2		3	4
	8458.1100	- -	Numerically controlled	Free
	8458.1900	- -	Other	80 % ad val.
		-	Other lathes :	
	8458.9100	- -	Numerically controlled	Free
	8458.9300	- -	Other	80 % ad val.
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	Free
		-	Other drilling machines :	
	8459.2100	- -	Numerically controlled	Free
		- -	Other :	
	8459.2910	- - -	Pillar type machines of a drilling capacity not exceeding 1.98 Cm	80 % ad val.
	8459.2920	-	Upright type machines of a drilling capacity not exceeding 5.08 Cm	80 % ad val.
	8459.2990	- - -	Other	Free
			Other boring-milling machines : .	
	8459.3100	- -	Numerically controlled	Free
	8459.3900	- -	Other	Free
	8459.4000	-	Other boring machines	Free

1	2	3	4
		- Milling machines, knee-type :	
	8459.5100	- - Numerically controlled	Free
	8459.5900	- - Other	Free
		- Other milling machines :	
	8459.6100	- - Numerically controlled	Free
		- - Other :	
	8459.6910	- - - Milling machines of longitudinal travel not exceeding 610 mm, cross travel not exceeding 310 mm, vertical travel not exceeding 400 mm, table size not exceeding 1300 x 330 mm	80 % ad val.
	8459.6990	- - - Other	Free
	8459.7000	- Other threading or tapping machines	Free
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	Free
	8460.1900	- - Other	Free
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :	

1	2	3	4
	8460.2100	- - Numerically controlled	Free
	8460.2900	- - Other	Free
		- Sharpening (tool or cutter grinding) machines :	
	8460.3100	- - Numerically controlled	Free
	8460.3900	- - Other	Free
	8460.4000	- Honing or lapping machines	Free
		- Other :	
	8460.9010	- - - Bench type grinding machines fitted with motors of 50 cycles exceeding 3,000 r.p.m.	80 % ad val.
	8460.9090	- - - Other	Free
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.	
	8461.1000	- Planing machines	Free
		- Shaping or slotting machines :	
	8461.2010	- - - Shaping machines having stroke not exceeding 45 cm	80 % ad val.
	8461.2090	- - - Other	Free
	8461.3000	- Broaching machines	Free

1	2		3	4
	8461.4000	-	Gear cutting, gear grinding or gear finishing machines	Free
		-	Sawing or cutting-off machines :	
	8461.5010	- - -	High speed hack-saw machines of cutting diameter not exceeding 17.5 cm or blades of length 45 cm	80 % ad val.
	8461.5090	- - -	Other	Free
	8461.9000	-	Other	Free
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	Free
		-	Bending, folding, straightening or flattening machines (including presses) :	
	8462.2100	- -	Numerically controlled	Free
	8462.2900	- -	Other	Free
		-	Shearing machines (including presses), other than combined punching and shearing machines :	
	8462.3100	- -	Numerically controlled	Free
	8462.3900	- -	Other	Free
		-	Punching or notching machines (including presses), including combined punching and shearing machines :	

1	2	3	4
	8462.4100	- - Numerically controlled	Free
	8462.4900	- - Other	Free
		- Other :	
		- - Hydraulic presses :	
	8462.9110	- - - Of pressure not exceeding 60.963 metric tons	80 % ad val.
	8462.9190	- - - Other	Free
	8462.9900	- - Other	Free
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	Free
	8463.2000	- Thread rolling machines	Free
	8463.3000	- Machines for working wire	Free
	8463.9000	- Other	Free
84.64		**Machine-tools for working stone, ceremics, concrete, asbestos-cement or like mineral materials or for cold working glass.**	
	8464.1000	- Sawing machines	Free
	8464.2000	- Grinding or polishing machines	Free
	8464.9000	- Other	Free
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.**	

1	2		3	4
	8465.1000	-	Machines which can carry out different types of machining operations without tool change between such operations	Free
		-	Other :	
		- -	Sewing machines :	
	8465.9110	- - -	Hacksaw machines of blade length not exceeding 45.7 cm	80 % ad val.
	8465.9120	- - -	Other hacksaw machines	Free
	8465.9190	- - -	Other	Free
	8465.9200	- -	Planing, milling or moulding (by cutting) machines	Free
	8465.9300	- -	Grinding, sanding or polishing machines	Free
	8465.9400	-	Bending or assembling machines	Free
	8465.9500	- -	Drilling or morticing machines	Free
	8465.9600	-	Splitting, slicing or paring machines	Free
	8465.9900	-	Other	Free
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	

1	2		3	4
			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	Free
	8466.2000	-	Work holders	Free
	8466.3000	-	Dividing heads and other special attachments for machine-tools	Free
		-	Other :	
	8466.9100	- -	For machines of heading No. 84.64	Free
	8466.9200	- -	For machines of heading No. 84.65	Free
	8466.9300	- -	For machines of headings Nos. 84.56 to 84.61	Free
	8466.9400	- -	For machines of heading No. 84.62 or 84.63	Free
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)	20 % ad val.
	8467.1900	- -	Other	20 % ad val.
		-	Other tools :	
	8467.8100	- -	Chain saws	20 % ad val.

1	2		3	4
	8467.8900	- -	Other	20 % ad val.
		-	Parts :	
	8467.9100	- -	Of chain saws	20 % ad val.
	8467.9200	- -	Of pneumatic tools	20 % ad val.
	8467.9900	- -	Other	20 % ad val.
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	20 % ad val.
	8468.2000	-	Other gas-operated machinery and apparatus	20 % ad val.
	8468.8000	-	Other machinery and apparatus	20 % ad val.
	8468.9000	-	Parts	20 % ad val.
84.69			**Typewriters and word-processing machines.**	
		-	Automatic typewriters and word-processing machines	
	8469.1010	- - -	Automatic typewriters	40 % ad val.
	8469.1090	- - -	Word processing machines	Free

1	2		3	4
			Other typewriters, electric :	
	8469.2100		Weighing not more than 12 kg, excluding case	40 % ad val.
	8469.2900		Other	40 % ad val.
			Other typewriter, non-electric :	
	8469.3100	-	Weighing not more than 12 kg, excluding case	40 % ad val.
	8469.3900	-	Other	40 % ad val.
84.70			**Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines incorporating a calculating device.**	
	8470.1000		Electronic calculators capable of operation without an external source of power	20 % ad val.
			Other electronic calculating machines :	
	8470.2100	-	Incorporating a printing device	20 % ad val.
	8470.2900	-	Other	20 % ad val.
	8470.3000		Other calculating machines	20 % ad val.
	8470.4000		Accounting machines	20 % ad val.
	8470.5000		Cash registers	20 % ad val.

1	2	3	4
	8470.9000	- Other	20 % ad val.
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	Free
	8471.2000	- Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whethr or not combined	Free
		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	Free
	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	Free
	8471.9300	- - Storage units, whether or not presented with the rest of a system	Free
	8471.9900	- Other	Free
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	40 % ad val.

1	2	3	4
	8472.2000	- Addressing machines and address plate embossing machines	40 % ad val.
	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	40 % ad val.
	8472.9000	- Other	40 % ad val.
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	40 % ad val.
		- Parts and accessories of the machines of heading No.84.70 :	
	8473.2100	- - Of the electronic calculating machines of subheading No.8470.1000, 8470.2100 or 8470.2900	40 % ad val.
	8473.2900	- - Other	40 % ad val.
	8473.3000	- Parts and accessories of the machines of heading No.84.71	40 % ad val.
	8473.4000	- Parts and accessories of the machines of heading No.84.72	40 % ad val.
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	

1	2	3	4
		moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	
	8474.1000	- Sorting, screening, separating or washing machines	20 % ad val.
	8474.2000	- Crushing or grinding machines	20 % ad val.
		- Mixing or kneading machines :	
	8474.3100	- - Concrete or mortar mixers	80 % ad val.
	8474.3200	- - Machines for mixing mineral substances with bitumen	80 % ad val.
	8474.3900	- - Other	20 % ad val.
	8474.8000	- Other machinery	20 % ad val.
	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	20 % ad val.
	8475.2000	- Machines for manufacturing or hot working glass or glassware	20 % ad val.

1	2	3	4
	8475.9000	- Parts	20 % ad val.
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	40 % ad val.
	8476.1900	- - Other	40 % ad val.
	8476.9000	- Parts	40 % ad val.
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 litres	80 % ad val.
	8477.1090	- - - Other	20 % ad val.
		- Extruders :	
	8477.2010	- - - Plastic extruders of capacity not exceeding 76.2 mm diameter	80 % ad val.
	8477.2090	- - - Other	20 % ad val.
		- Blow moulding machines :	

1	2		3	4
	8477.3010	- - -	Of capacity not exceeding 0.228 litres	80 % ad val.
	8477.3090	- - -	Other	20 % ad val.
		-	Vacuum moulding machines and other thermoforming machines :	
	8477.4010	- - -	Of capacity not exceeding 0.228 litres	80 % ad val.
	8477.4090	- - -	Other	20 % ad val.
		-	Other machinery for moulding or otherwise forming :	
	8477.5100	- -	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	20 % ad val.
	8477.5900	- -	Other	20 % ad val.
	8477.8000	-	Other machinery	20 % ad val.
	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	20 % ad val.
	8478.9000	-	Parts	20 % ad val.

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	20 % ad val.
	8479.2000	-	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	20 % ad val.
	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	20 % ad val.
	8479.4000	-	Rope or cable-making machines	20 % ad val.
		-	Other machines and mechanical appliances :	
	8479.8100	- -	For treating metal, including electric wire coil-winders	20 % ad val.
	8479.8200	- -	Mixing, kneading, crushing, grinding screening, sifting, homogenising, emulsifying or stirring machines	20 % ad val.
		- -	Other:	
	8479.8910	- - -	Cosmetics manufacturing machines	80 % ad val.
	8479.8990	- - -	Other	20 % ad val.
	8479.9000	-	Parts	The rate applicable to the machine of which they form parts.

84.80			Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
	8480.1000	-	Moulding boxes for metal foundry	Free
	8480.2000	-	Mould bases	Free
	8480.3000	-	Moulding patterns	Free
		-	Moulds for metal or metal carbides :	
	8480.4100	- -	Injection or compression types	Free
	848[illegible].[illegible]900	- -	Other	Free
	8480.[illegible]000	-	Moulds for glass	Free
	848[illegible].[illegible]	-	Moulds for mineral materials	Free
		-	Moulds for rubber or plastics :	
	848[illegible]	- -	Injection or compression types	Free
	8480.[illegible]	- -	Other	Free
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.[illegible]	-	Pressure-reducing valves	20 % ad val.

1	2		3	4
	8481.2000	-	Valves for oleohydraulic or pneumatic transmissions	20 % ad val.
		-	Check valves :	
	8481.3010	- - -	Of a kind used with pneumatic tyres and tubes	80 % ad val.
	8481.3090	- - -	Other	20 % ad val.
	8481.4000	-	Saftey or relief valves	20 % ad va.
		-	Other appliances :	
	8481.8010	- - -	Of a kind used in water fittings	100 % ad val.
	8481.8020	- - -	Ball valves	100 % ad val.
	8481.8090	- - -	Other	20 % ad val.
	8481.9000	-	Parts	The rate applicable to the machine of which they form parts.
84.82			Ball or roller bearings.	
	8482.1000	-	Ball bearings	20 % ad val.
	8482.2000	-	Tapered roller bearings, including cone and tapered roller assemblies	20 % ad val.

1	2	3	4
	8482.3000	- Spherical roller bearings	20 % ad val.
	8482.4000	- Needle roller bearings	20 % ad val.
	8482.5000	- Other cylindrical roller bearings	20 % ad val.
	8482.8000	- Other, including combined ball/ roller bearings	20 % ad val.
		- Parts :	
	8482.9100	- - Balls, needles and rollers	20 % ad val.
	8482.9900	- - Other	20 % ad val.
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) and cranks	20 % ad val.
	8483.2000	- Bearing housings, incorporating ball or roller bearings	20 % ad val.
	8483.3000	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	20 % ad val.
	8483.4000	- Gears and gearing, other than toothed wheels, chain sprockets and other	

1	2	3	4
		transmission elements presented separately; ball screws; gear boxes and other speed changers, including torque converters	20 % ad val.
	8483.5000	- Flywheels and pulleys, including pulley blocks	20 % ad val.
	8483.6000	- Clutches and shaft coupling (including universal joints)	20 % ad val.
		- Parts :	
	8483.9010	- - - Parts of articles for use in motor vehicles including tractors	60 % ad val.
	8483.9090	- - - Other	20 % ad val.
84.84		**Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings.**	
	8484.1000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	80 % ad val.
	8484.9000	- Other	80 % ad val.
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' propellers and blades therefor	20 % ad val.

1	2	3	4
		Other :	
	8485.9010	- - - Oil seals	60 % ad val.
	8485.9090	- - - Other	20 % ad val.

CHAPTER 85

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

Notes.

1. This Chapter does not cover:

(a) Electrically warmed blankets, bed pads, foot muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading No. 70.11; or

(c) Electrically heated furniture of Chapter 94.

2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(a) Vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading No. 84.14), centrifugal clothes-dryers (heading No. 84.21), dishwashing machines (heading No. 84.22), household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 84.52), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 85.34 " printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements, which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin-or thick-film circuits comprising passive ande active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42:

(A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic integrated circuits and microassemblies" are:

(a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

(b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, (etc.), obtained by thin-or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisbly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive components which are combined and interconnected.

For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those heading, whether or not they are presented with the apparatus for which they are intended.

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
85.01			**Electric motors and generators (excluding generating sets).**	
	8501.1000	-	Motors of an output not exceeding 37.5 W	80 % ad val.
	8501.2000	-	Universal AC/DC motors of an output exceeding 37.5 W	80 % ad val.
		-	Other DC motors; DC generators :	
	8501.3100	- -	Of an output not exceeding 750 W	80 % ad val.
	8501.3200	- -	Of an output exceeding 750 W but not exceeding 75 kW	80 % ad val.
	8501.3300	- -	Of an output exceeding 75 kW but not exceeding 375 kW	20 % ad val.
	8501.3400	- -	Of an output exceeding 375 kW	20 % ad val.
	8501.4000	-	Other AC motors, single-phase	80 % ad val.
		-	Other AC motors, multi-phase :	
	8501.5100	- -	Of an output not exceeding 750 W	80 % ad val.
	8501.5200	- -	Of an output exceeding 750 W but not exceeding 75 kW	80 % ad val.

1	2		3	4
	8501.5300	- -	Of an ouput exceeding 75 kW	80 % ad val.
			AC generators (alternators) :	
	8501.6100	- -	Of an output not exceeding 75 kVA	20 % ad val.
	8501.6200	- -	Of an output exceeding 75 kVA but not exceeding 375 kVA	20 % ad val.
	8501.6300	-	Of an output exceeding 375 kVA but not exceeding 750 KVA	20 % ad val.
	8501.6400	- -	Of an output exceeding 750 kVA	20 % ad val.
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	20 % ad val.
	8502.1200	- -	Of an output exceeding 75 kVA but not exceeding 375 kVA	20 % ad val.
	8502.1300	- -	Of an output exceeding 375 kVA	20 % ad val.
	8502.2000	-	Generating sets with spark-ignition internal combustion piston engines	20 % ad val.
	8502.3000	-	Other generating sets	20 % ad val.
	8502.4000	-	Electric rotary converters	20 % ad val.

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 machine of which they form parts.
85.04		**Electrical transformers, static converters (for example, rectifiers) and inductors.**	
	8504.1000	- Ballasts for discharge lamps or tubes	80 % ad val.
		- Liquid dielectric transformers :	
	8504.2100	- - Having a power handling capacity not exceeding 650 kVA	80 % ad val.
	8504.2200	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	80 % ad val.
	8504.2300	- - Having a power handling capacity exceeding 10,000 kVA	20 % ad val.
		- Other transformers :	
	8504.3100	- - Having a power handling capacity not exceeding 1 kVA	80 % ad val.
	8504.3200	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	80 % ad val.
	8504.3300	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	80 % ad val.

1	2		3	4
	8504.3400	- -	Having a power handling capacity exceeding 500 kVA	80 % ad val.
	8504.4000	-	Static converters	20 % ad val.
	8504.5000	-	Other inductors	20 % ad val.
	8504.9000	-	Parts	The rate applicable to the machine of which they form parts.
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.	
		-	Parmanent magnets and articles intended to become permanent magnets after magnetisation :	
	8505.1100	- -	Of metal	20 % ad val.
	8505.1900	- -	Other	20 % ad val.
	8505.2000	-	Electro-magnetic couplings, clutches and brakes	20 % ad val.
	8505.3000	-	Electro-magnetic lifting heads	20 % ad val.
	8505.9000	-	Other, including parts	20 % ad val.
85.06			Primary cells and primary batteries.	
		-	Of an external volume not exceeding 300 cm^3 :	

1	2	3	4
		- - Manganese dioxide	
	8506.1110	- - - Primary Cells	Rs.1.25 per piece
	8506.1190	- - - Other	100 % ad val.
		- - Mercuric Oxide :	
	8506.1210	- - - Primary cells	Rs.1.25 per piece
	8506.1290	- - - Other	100 % ad val.
		- - Silver Oxide	
	8506.1310	- - - Primary Cells	Rs.1.25 per piece
	8506. 390	- - - Other	100 % ad val.
		- - Other :	
	8506.1910	- - - Primary Cells	Rs.1.25 per piece
	8506.1990	- - - Other	100 % ad val.
	8506.2000	- Of an external volume exceeding 300 cm^3	100 % ad val.
	8506.9000	- Parts	100 % ad val.
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	

	2	3	4
	85.07.1000	- Lead-acid, of a kind used for starting piston engines	80 % ad val.
	8507.2000	- Other lead-acid accumulators	80 % ad val.
	8507.3000	- Nickel-cadmium	100 % ad val.
	8507.4000	- Nickel-iron	100 % ad val.
	8607.8000	- Other accumulators	100 % ad val.
		- Parts:	80 % ad val.
		- Parts:	
	8507.9010	- - - Separator plates	80 % ad val.
	8507.9090	- - - Other	100 % ad val.
85.08		**Electro-mechanical tools for working in the hand, with self-contained electric motor.**	
	8508.1000	Drills of all kinds	40 % ad val.
	8508.2000	- - Saws	40 % ad val.
	8508.8000	- Other tools	40 % ad val.
	8508.9000	- Parts	40 % ad val.
85.09		**Electro-mechanical domestic appliances, with self-contained electric motor.**	

1	2	3	4
	8509.1000 -	Vaccum cleaners	80 % ad val.
	8509.2000 -	Floor polishers	80 % ad val.
	8508.3000 -	Kitchen waste disposers	80 % ad val.
	8509.4000 -	Food grinders and mixers ; fruit or vegetable juice extractors	80 % ad val.
	8509.8000 -	Other appliances	80 % ad val.
	8509.9000 -	Parts	80 % ad val.
85.10		Shavers and hair clippers, with self-contained electric motor.	
	8510.1000 -	Shavers	80 % ad val.
	8510.2000 -	Hair clippers	80 % ad val.
	8510.9000 -	Parts	80 % ad val.
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, startor motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
	8511.1000 -	- Sparking plugs	Rs. 3. per piece

1	2		3	4
	8511.2000	-	Ignition magnetos; magneto-dynamos; magnetic flywheels	20 % ad val.
	8511.3000	-	Distributors; ignition coils	20 % ad val.
	8511.4000	-	Starter motors and dual purpose starter-generators	20 % ad val.
	8511.5000	-	Other generators	20 % ad val.
	8511.8000	-	Other equipment	20 % ad val.
	8511.9000	-	Parts	20 % ad val.
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 biycles	80 % ad val.
	8512.2000	-	Other lighting or visual signalling equipment	80 % ad val.
	8512.3000	-	Sound signalling equipment	80 % ad val.
	8512.4000	-	Windscreen wipers, defrosters and demisters	80 % ad val.
	8512.9000	-	Parts	80 % ad val.

1	2	3	4
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	Free
	8513.1020	- - - Other safety lamps; Morse signalling lamps; examination lamps	40 % ad val.
	8513.1090	- - - Other	80 % ad val.
		- Parts :	
	8513.9010	- - - Of miner's safety lamps	Free
	8513.9020	- - - Of subheading No.8513.1020	40 % ad val.
	8513.9090	- - - Other	80 % ad val.
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	20 % ad val.
	8514.2000	- Induction or dielectric furnaces and ovens	20 % ad val.
	8514.3000	- Other furnaces and ovens	20 % ad val.
	8514.4000	- Other induction or dielectric heating equipment	20 % ad val.

1	2		3	4
	8514.9000	-	Parts	20 % ad val.
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	20 % ad val.
	8515.1900	- -	Other	20 % ad val.
		-	Machines and apparatus for resistance welding of metal :	
		- -	Fully or partly automatic :	
	8515.2110	- - -	Of a rated capacity not exceeding 300 Amps	80 % ad val.
	8515.2190	- - -	Other	20 % ad val.
	8515.2900	- -	Other	20 % ad val.
		-	Machines and apparatus for arc (including plasma arc) welding of metals :	
	8515.3100	- -	Fully or partly automatic	20 % ad val.
	8515.3900	- -	Other	20 % ad val.

1	2	3	4
	8515.8000	- Other machines and apparatus	20 % ad val.
	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	80 % ad val.
		- Electric space heating apparatus and electric soil heating apparatus :	
	8516.2100	- - Storage heating radiators	20 % ad val.
	8516.2900	- - Other	20 % ad val.
		- Electro-thermic hair-dressing or hand-drying apparatus :	
	8516.3100	- - Hair dryers	80 % ad val.
	8516.3200	- - Other hair-dressing apparatus	80 % ad val.
	8516.3300	- - Hand-drying apparatus	80 % ad val.
	8516.4000	- Electric smoothing irons	80 % ad val.

1	2		3	4
	8516.5000	-	Microwave ovens	80 % ad val.
	8516.6000	-	Other ovens; cookers; cooking plates, boiling rings, grillers and roasters	80 % ad val.
		-	Other electro-thermic appliances :	
	8516.7100	- -	Coffee or tea makers	80 % ad val.
	8516.7200	- -	Toasters	80 % ad val.
	8516.7900	- -	Other	80 % ad val.
	8516.8000	-	Electric heating resistors	40 % ad val.
	8516.9000	-	Parts	The rate applicable to the machine of which they form parts.
85.17			**Electric apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.**	
	8517.1000	-	Telephone sets	100 % ad val.
	8517.2000	-	Teleprinters	100 % ad val.
	8517.3000	-	Telephonic or telegraphic switching apparatus	100 % ad val.
	8517.4000	-	Other apparatus, for carrier-current line systems	100 % ad val.

1	2	3	4
		- Other apparatus :	
	8517.8100	- - Telephonic	100 % ad val.
	8517.8200	- - Telegraphic	100 % ad val.
	8517.9000	- Parts	100 % ad val.
85.18		Miccrophones and stands therefor; loud-speakers, whether or not mounted in their enclosures; headphone, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.	
	8518.1000	- Microphones and stands therefor	80 % ad val.
		- Loudspeakers, whether or not mounted in their enclosures :	
	8518.2100	- Single loudspeakers, mounted in their enclosures	80 % ad val.
	8518.2200	- - Multiple loudspeakers, mounted in the same enclosure	80 % ad val.
	8518.2900	- - Other	80 % ad val.
	8518.3000	- Headphones, earphones and combined microphones/speaker sets	100 % ad val.
	8518.4000	- Audio-frequency electric amplifiers	80 % ad val.
	8518.5000	- Electric sound amplifier sets	80 % ad val.

1	2		3	4
	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	125 % ad val.
		-	Other record-players :	
	8519.2100	- -	Without loudspeaker	125 % ad val.
	8519.2900	- -	Other	125 % ad val.
		-	Turntables (record-decks) :	
	8519.3100	- -	With automatic record changing mechanism	125 % ad val.
	8519.3900	- -	Other	125 % ad val.
	8519.4000	-	Transcribing machines	100 % ad val.
		-	Other sound reproducing apparatus :	
	8519.9100	- -	Cassette-type	100 % ad val.
	8519.9900	- -	Other	100 % ad val.

1	2		3	4
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	100 % ad val.
	8520.2000	-	Telephone answering machines	100 % ad val.
		-	Other magnetic tape recorders incorporating sound reproducing apparatus :	
	8520.3100	- -	Cassette-type	100 % ad val.
	8520.3900	- -	Other	100 % ad val.
	8520.9000	-	Other	100 % ad val.
85.21			Video recording or reproducing apparatus.	
	8521.1000	-	Magnetic tape-type	Rs.3500/- per piece
	8521.9000	-	Other	Rs.3500/- per piece
85.22			Parts and accessories of apparatus of headings Nos.85.19 to 85.21.	
	8522.1000	-	Pick-up catridges	100 % ad val.

	2		3	4
	8522.9000	-	Other	**100 % ad val.**
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	Rs. 10/- per piece.
	8523.1120	- - -	Video cassettes	Rs. 25/- per piece.
	8523.1190	- - -	Other	125 % ad val.
		- -	Of a width exceeding 4 mm but not exceeding 6.5 mm:	
	8523.1210	- - -	Video cassettes	Rs. 25/- per piece.
	8523.1290	- - -	Other	125 % ad val.
		- -	Of a width exceeding 6.5 mm:	
	8523.1310	- - -	Video cassettes	Rs. 25/- per piece.
	8523.1390	- - -	Other	125 % ad val.
		-	Magnetic discs :	
	8523.2010	- - -	Computer discs	**Free**

1	2	3	4
	8523.2020	- - - Other lacquered discs	40 % ad val.
	8523.2090	- - - Other	125 % ad val.
	8523.9000	- Other	125 % ad val.
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	125 % ad val.
		- Magnetic tapes :	
		- - Of a width not exceeding 4 mm:	
	8524.2110	- - - Audio cassettes	Rs. 10/- per piece.
	8524.2190	Other	125 % ad val.
	8524.2200	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	125 % ad val.
	8524.2300	- - Of a width exceeding 6.5 mm	125 % ad val.
	8524.9000	- Other	125 % ad val.
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.	

1	2		3	4
	8525.1000	-	Transmission apparatus	80 % ad val.
	8525.2000	-	Transmission apparatus incorporating reception apparatus	80 % ad val.
	8525.3000	-	Television cameras	80 % ad val.
85.26			**Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.**	
	8526.1000	-	Radar apparatus	80 % ad val.
		-	Other :	
	8526.9100	- -	Radio navigational aid apparatus	80 % ad val.
	8526.9200	- -	Radio remote control apparatus	80 % ad val.
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	125 % ad val.
	8527.1900	- -	Other	125 % ad val.
			Radio-broadcast receivers not capable of operating without an external source of power, of a	

1	2		3	4
			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	125 % ad val.
	8527.2900	- -	Other	125 % ad val.
		-	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy :	
	8527.3100	- -	Combined with sound recording or reproducing apparatus	125 % ad val.
	8527.3200	- -	Not combined with sound recording or reproducing apparatus but combined with a clock	125 % ad val.
	8527.3900	- -	Other	125 % ad val.
	8527.9000	-	Other apparatus	80 % ad val.
85.28			**Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.**	
	8528.1000	-	Colour	80 % ad val.
	8528.2000	-	Black and white or other monochrome	80 % ad val.
85.29			**Parts suitable for use solely or principally with the apparatus of headings Nos.85.25 to 85.28.**	

1	2		3	4
	8529.1000	-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	The rate applicable to the machine of which they form parts.
	8529.9000	-	Other	The rate applicable to the machine of which they form parts.
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	20 % ad val.
	8530.8000	-	Other equipment	20 % ad val.
	8530.9000	-	Parts	20 % ad val.
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	80 % ad val.
	8531.2000	-	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	80 % ad val.
	8531.8000	-	Other apparatus	80 % ad val.
	8531.9000	-	Parts	80 % ad val.

1	2		3	4
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)	40 % ad val.
		-	Other fixed capacitors :	
	8532.2100	- -	Tantalum	40 % ad val.
	8532.2200	- -	Aluminium electrolytic	40 % ad val.
	8532.2300	- -	Ceramic dielectric, single layer	40 % ad val.
	8532.2400	- -	Ceramic dielectric, multilayer	40 % ad val.
	8532.2500	- -	Dielectric of paper or plastics	40 % ad val.
	8532.2900	- -	Other	40 % ad val.
	8532.3000	-	Variable or adjustable (pre-set) capacitors	40 % ad val.
	8532.9000	-	Parts	40 % ad val.
85.33			**Electrical resistors (including rheostats and potentiometers), other than heating resistors.**	
	8533.1000	-	Fixed carbon resistors, composition or film types	20 % ad val.

1	2		3	4
		-	Other fixed resistors:	
	8533.2100	- -	For a power handling capacity not exceeding 20 W	20 % ad val.
	8533.2900	- -	Other	20 % ad val.
		-	Wirewound variable resistors, including rheostats and potentiometers:	
	8533.3100	- -	For a power handling capacity not exceeding 20 W	20 % ad val.
	8533.3900	- -	Other	20 % ad val.
	8533.4000	-	Other variable resistors, including rheostats and potentiometers	20 % ad val.
	8533.9000	-	Parts	20 % ad val.
85.34	8534.0000		Printed circuits.	40 % ad val.
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	40 % ad val.
		-	Automatic circuit breakers:	

1	2		3	4
	8535.2900	- -	Other	40 % ad val.
	8535.3000	-	Insolating switches and make-and-break switches	40 % ad val.
	8535.4000	-	Lightning arresters, voltage limiters and surge suppressors	40 % ad val.
	8535.9000	-	Other	40 % ad val.
85.36			**Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.**	
	8536.1000	-	Fuses	80 % ad val.
	8536.2000	-	Automatic circuit breakers	40 % ad val.
	8536.3000	-	Other apparatus for protecting electrical circuits	40 % ad val.
		-	Relays :	
	8536.4100	- -	For a voltage not exceeding 60 V	40 % ad val.
	8536.4900	- -	Other	40 % ad val.

1	2		3	4
	8536.5000	-	Other switches	80 % ad val.
		-	Lamp-holders, plugs and sockets :	
	8536.6100	- -	Lamp-holders	40 % ad val.
	8536.6900	- -	Other	40 % ad val.
	8536.9000	-	Other apparatus	40 % ad val.
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 or apparatus of Chapter 90, other than switching apparatus of heading No.85.17.	
	8537.1000	-	For a voltage not exceeding 1,000 V	80 % ad val.
	8537.2000	-	For a voltage exceeding 1,000 V	80 % ad val.
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	40 % ad val.
	8538.9000	-	Other	40 % ad val.
85.39			Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	

1	2		3	4
	8539.1000	-	Sealed beam lamp units	60 % ad val.
		-	Other filament lamps, excluding ultra-violet or infra-red lamps :	
	8539.2100	- -	Tungsten halogen	125 % ad val.
	8539.2200	- -	Other, of a power not exceeding 200 W and for a voltage exceeding 100V	125 % ad val.
	8539.2900	- -	Other	125 % ad val.
		-	Discharge lamps, other than ultra-voilet lamps :	
	8539.3100	- -	Fluorescent, hot cathode	125 % ad val.
	8539.3900	- -	Other	125 % ad val.
	8539.4000	-	Ultra-violet or infra-red lamps; arc lamps	40 % ad-val.
	8539.9000	-	Parts	40 % ad val.
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	40 % ad val.

1	2		3	4
	8540.1200	- -	Black and white or other monochrome	40 % ad val.
	8540.2000	-	Television camera tubes; image converters and intensifiers; other photo-cathode tubes.	40 % ad val.
	8540.3000	-	Other cathode-ray tubes	40 % ad val.
		-	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	
	8540.4100	- -	Magnetrons	100 % ad val.
	8540.4200	- -	Klystrons	100 % ad val.
	8540.4900	- -	Other	100 % ad val.
		-	Other valves and tubes :	
	8540.8100	- -	Receiver or amplifier valves and tubes	100 % ad val.
	8540.8900	- -	Other	100 % ad val.
		-	Parts :	
	8540.9100	- -	Of cathode-ray tubes	40 % ad val.
	8540.9900	- -	Other	The rate applicable to the machine of which they form parts.

1	2	3	4
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	40 % ad val.
		- Transistors, other than photo-sensitive transistors :	
	8541.2100	- - With a dissipation rate of less than 1 W	40 % ad val.
	8541.2900	- - Other	40 % ad val.
	8541.3000	- Thyristors, diacs and triacs, other than photosensitive devices	40 % ad val.
	8541.4000	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	40 % ad val.
	8541.5000	- Other semiconductor devices	40 % ad val.
	8541.6000	- Mounted piezo-electric crystals	40 % ad val.
	8541.9000	- Parts	40 % ad val.
85.42		Electronic integrated circuits and microassemblies.	
		- Monolithic integrated circuits :	

1	2		3	4
	8542.1100	- -	Digital	40 % ad val.
	8542.1900	- -	Other	40 % ad val.
	8542.2000	-	Hybrid integrated circuits	40 % ad val.
	8542.8000	-	Other	40 % ad val.
	8542.9000	-	Parts	40 % ad val.
85.43			**Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.**	
	8543.1000	-	Particle accelerator	20 % ad val.
	8543.2000	-	Signal generators	20 % ad val.
	8543.3000	-	Machines and apparatus for electroplating, electrolysis or electrophoresis	20 % ad val.
	8543.8000	-	Other machines and apparatus	20 % ad val.
	8543.9000	-	Parts	20 % ad val.
85.44			**Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.**	

1	2		3	4
		-	Winding wire :	
	8544.1100	- -	Of copper	100 % ad val.,
	8544.1900	- -	Other	80 % ad val.
	8544.2000	-	Co-axial cable and other co-axial electric conductors	80 % ad val.
	8544.3000	-	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	80 % ad val.
		-	Other electric conductors, for a voltage not exceeding 80 V :	
	8544.4100	- -	Fitted with connectors	80 % ad val.
	8544.4900	- -	Other	80 % ad val.
		-	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V :	
	8544.5100	- -	Fitted with connectors	80 % ad val.
	8544.5900	- -	Other	80 % ad val.
	8544.6000	-	Other electric conductors, for a voltage exceeding 1,000 V	80 % ad val.
	8544.7000	- -	Optical fibre cables	80 % ad val.
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.	

1	2		3	4
		-	Electrodes :	
	8545.1100	- -	Of a kind used for furnaces	40 % ad val.
	8545.1900	- -	Other	40 % ad val.
		-	Brushes	
	8545.2010	- - -	For motor vehicles including tractors.	60 % ad val.
	8545.2090	- - -	Other	40 % ad val.
		-	Other :	
	8545.9010	- - -	For motor vehicle including tractors	60 % ad val.
	8545.9090	- - -	Other	40 % ad val.
85.46			**Electrical insulators of any material.**	
	8546.1000	-	Of glass	40 % ad val.
	8546.2000	-	Of ceramics	80 % ad val.
	8546.9000	-	Other	40 % ad val.

1	2	3	4
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	80 % ad val.
	8547.2000	- Insulating fittings of plastics	40 % ad val.
	8547.9000	- Other	40 % ad val.
85.48	8548.0000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	40 % ad val.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading No. 95.01, 95.03, or 95.08, or bobsleighs, toboggans or the like of heading No. 95.06.

2. The expression "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Articles of Chapter 82 (tools).

(d) Articles of heading No. 83.06;

(e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.84;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Lamps or lighting fittings of heading No. 94.05; or

(l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft.

Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railw[illegible] fixtures and fittings, and signalling, safety or traffic control equipment for h[illegible] transport systems as signalling, safety or traffic control equipment for rail[illegible]

CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:

(a) Railway or tramway sleepers of wood or of concrete, or concrete, or concrete guide-track sections for hovertrains (heading No. 44.06 or 68.10);

(b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

(c) Electrical Signalling, safety or traffic control equipment of heading No. 85.30.

2. Heading No. 86.07 applies, *inter alia*, to:

(a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, underframes, bogies and bissel-bogies;

(c) Axle boxes, brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3. Subject to the provisions of Note I above, heading No. 86.08 applies, *inter alia*, to:

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
86.01		**Rail locomotives powered from an external source of electricity or by electric accumulators.**	
	8601.1000	- Powered from an external source of electricity	40 % ad val.
	8601.2000	- Powered by electric accumulators	40 % ad val.
86.02		Other rail locomotives; locomotive tenders.	
	8602.1000	- Diesel-electric locomotives	40 % ad val.
	8602.9000	- Other	40 % ad val.
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	40 % ad val.
	8603.9000	- Other	40 % ad val.
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).	40 % ad val.
86.05	8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose	

1	2	3	4
		railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04.	40 % ad val.
86.06		**Railway or tramway goods vans and wagons, not self-propelled.**	
	8606.1000	- Tank wagons and the like	40 % ad val.
	8606.2000	- Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.1000	40 % ad val.
	8606.3000	- Self-discharging vans and wagons, other than those of subheading No. 8606.1000 or 8606.2000	40 % ad val.
		- Other :	
	8606.9100	- - Covered and closed	40 % ad val.
	8606.9200	- - Open, with non-removable sides of a height exceeding 60 cm	40 % ad val.
	8606.9900	- - Other	40 % ad val.
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	40 % ad val.
	8607.1200	- - Other bogies and bissel-bogies	40 % ad val.
	8607.1900	- - Other, including parts	40 % ad val.

1	2	3	4
		- Brakes and parts thereof :	
	8607.2100	- - Air brakes and parts thereof	40 % ad val.
	8607.2900	- - Other	40 % ad val.
	8607.3000	Hooks and other coupling devices, buffers, and parts thereof	40 % ad val.
		- Other :	
	8607.9100	- - Of locomotives	40 % ad val.
	8607.9900	- - Other	40 % ad val.
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.	40 % ad val.
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.	40 % ad val.

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

Notes.

(1) This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

(2) For the purposes of this Chapter, "tractors" [illegible] vehicles constructed essentially for hauling or pushing another vehicle, appli[illegible] or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

(3). For the purposes of heading No. 87.02, the expession "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).

(4). Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 87.06.

(5). Heading No. 87.12 includes all children's bicycles. Other children's cycles fall in heading No. 95.01.

Heading No.	Sub heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
87.01		Tractors (other than tractors of heading No.87.09).	
	8701.1000	Pedestrian controlled tractors	10 % ad val.
	8701.2000	Road tractors for semi-trailers	20 % ad val.
	8701.3000	Track-laying tractors	20 % ad val.
	8701.9000	Other	10 % ad val.
87.02		Public-transport type passenger motor vehicles.	
	8702.1000 -	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	80% ad val.
	8702.9000 -	Other	80% ad val.

1	2		3	4
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; golf cars and similar vehicles	80 % ad val.
		-	Other vehicles, with spark-ignition internal combustion reciprocating piston engine :	
	8703.2100	- -	Of a cylinder capacity not exceeding 1,000 cc	100% ad val.
		- -	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :	
	8703.2210	- - -	Not exceeding 1,300 cc	150% ad val.
	[illegible]	-	Exceeding 1,300 cc	225 % ad val.
		- -	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
	8703.2310	- - -	Not exceeding 1,600 cc	225 % ad val.
	8703.2320	- - -	Exceeding 1,600 cc	425 % ad val.
	8703.2400	- -	Of a cylinder capacity exceeding 3,000 cc	425 % ad val.
		-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		- -	Of a cylinder capacity not exceeding 1,500 cc :	

1	2	3	4
	8703.3110	- - - Not exceeding 1,000 cc	100 % ad val.
	8703.3120	- - - Exceeding 1,000 cc but not exceeding 1,300 cc	150% ad val.
	8703.3130	- - - Exceeding 1,300 cc	225 % ad val.
		- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
	8703.3210	- - - Not exceeding 1,600 cc	225 % ad val.
	8703.3220	- - - Exceeding 1,600 cc	425 % ad val.
	8703.3300	- - Of a cylinder capacity exceeding 2,500 cc	425 % ad val.
	8703.9000	- Other	425 % ad val.
87.04		Motor vehicles for the transport of goods.	
	8704.1000	- Dumpers designed for off-highway use	20 % ad val.
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
	8704.2100	- - g.v.w. not exceeding 5 tonnes	80 % ad val.
	8704.2200	- - g.v.w. exceding 5 tonnes but not exceeding 20 tonnes	80 % ad val.

1	2	3	4
	8704.2300	- - g.v.w. exceeding 20 tonnes	80 % ad val.
		- Other, with spark-ignition internal combustion piston engine :	
	8704.3100	- - g.v.w. not exceeding 5 tonnes	80 % ad val.
	8704.3200	- - g.v.w. exceeding 5 tonnes	80 % ad val.
	8704.9000	- Other	80 % ad val.
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 work-shops, mobile radiological units).	
	8705.1000	- Crane lorries	80 % ad val.
	8705.2000	- Moble drilling derricks	80 % ad val.
	8705.3000	- Fire fighting vehicles	80 % ad val.
	8705.4000	- Concrete-mixer lorries	80 % ad val.
	8705.9000	- Other	80 % ad val.
87.06	8706.0000	Chassis fitted with engines, for the motor vehicles of headings Nos.87.01 to 87.05.	The rate applicable to vehicle of which they form parts

1	2		3	
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	The rate applicable to vehicle of which they form parts
	8707.9000	-	Other	The rate applicable to vehicle of which they form parts
87.08			**Parts and accessories of the motor vehicles of headings Nos.87.01 to 87.05.**	
	8708.1000	-	Bumpers and parts thereof	60 % ad val.
		-	Other parts and accessories of bodies (including cabs) :	
	8708.2100	- -	Safety seat belts	60 % ad val.
	8708.2900	- -	Other	60 % ad val.
		-	Brakes and servo-brakes and parts thereof :	
	8708.3100	- -	Mounted brake linings	60 % ad val.
	8708.3900	- -	Other	60 % ad val.
	8708.4000	-	Gear boxes	60 % ad val.

1	2		3	4
	8708.5000	-	Drive-axles with differential, whether or not provided with other transmission components	60 % ad val.
	8708.6000	-	Non-driving axles and parts thereof	60 % ad val.
	8708.7000	-	Road wheels and parts and accessories thereof	60 % ad val.
	8708.8000	-	Suspension shock-absorbers	60 % ad val.
		-	Other parts and accessories :	
	8708.9100	- -	Radiators	60 % ad val.
	8708.9200	- -	Silencers and exhaust pipes	60 % ad val.
	8708.9300	- -	Clutches and parts thereof	60 % ad val.
	8708.9400	- -	Steering wheels, steering columns and steering boxes	60 % ad val.
			Other:	
	8708.9910	- - -	Chassis frames	The rate applicable to the vehicle of which they form parts.
	8708.9990	- - -	Other	60 % ad val.
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**	

1	2	3	4
		transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
		- Vehicles :	
	8709.1100	- - Electrical	60 % ad val.
	8709.1900	- - Other	60 % ad val.
	8709.9000	- Parts	60 % ad val.
87.10	8710.0000	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.**	Free
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	125 % ad val.
	8711.2000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	125 % ad val.
	8711.3000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	125 % ad val.
	8711.4000	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	125 % ad val.

1	2		3	4
	8711.5000	-	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	125 % ad val.
	8711.9000	-	Other	125 % ad val.
87.12	8712.0000		Bicycles and other cycles (including delivery tricycles), not motorised.	80 % ad val.
87.13			Invalid carriages, whether or not motorised or otherwise mechanically propelled.	
	8713.1000	-	Not mechanically propelled	Free
	8713.9000	-	Other	Free
87.14			Parts and accessories of vehicles of heading Nos. 87.11 to 87.13.	
		-	Of motorcycles (including mopeds) :	
	8714.1100	- -	Saddles	80 % ad val.
	8714.1900	- -	Other	80 % ad val.
	8714.2000	-	Of invalid carriages	80 % ad val.
		-	Other :	
	8714.9100	- -	Frames and forks, and parts thereof	80 % ad val.
	8714.9200	- -	Wheel rims and spokes	80 % ad val.

1	2		3	4
	8714.9300	- -	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	80 % ad val.
	8714.9400	- -	Brakes, including coaster braking hubs and hub brakes, and parts thereof	80 % ad val.
	8714.9500	- -	Saddles	80 % ad val.
	8714.9600	- -	Pedals and crank-gear, and parts thereof	80 % ad val.
	8714.9900	- -	Other	80 % ad val.
87.15	8715.0000		Baby carriages and parts thereof.	80 % ad val.
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	80 % ad val.
	8716.2000	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	80 % ad val.
		-	Other trailers and semi-trailers for the transport of goods :	
	8716.3100	- -	Tanker trailers and tanker semi-trailers	80 % ad val.
	8716.3900	- -	Other	80 % ad val.

1	2		3	4
	8716.4000	-	Other trailers and semi-trailers	80 % ad val.
	8716.8000	-	Other vehicles	80 % ad val.
	8716.9000	-	Parts	80 % ad val.

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Heading No.	Sub Heading No.		DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		3	4
88.01			Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	
	8801.1000	-	Gliders and hang gliders	10 % ad val.
		-	Other :	
	8801.9010	- - -	Balloons and dirigibles	10 % ad val.
	8801.9090	- - -	Other	10 % ad val.
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	10 % ad val.

1	2		3	4
	8802.1200	- -	Of an unladen weight exceeding 2,000 kg	10 % ad val.
	8802.2000	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	10 % ad val.
	8802.3000	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	10 % ad val.
	8802.4000	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	10 % ad val.
	8802.5000	-	Spacecraft (including satellites) and spacecraft launch vehicles	10 % ad val.
88.03			**Parts of goods of heading No.88.01 or 88.02.**	
	8803.1000	-	Propellers and rotors and parts thereof	10 % ad val.
	8803.2000	-	Under-carriages and parts thereof	10 % ad val.
	8803.3000	-	Other parts of aeroplanes or helicopters	10 % ad val.
	8803.9000	-	Other	10 % ad val.
88.04			**Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.**	
	8804.0010	- - -	Rotochutes	10 % ad val.

1	2	3	4
	8804.0020	- - - Unserviceable parachutes of silk or of man made fibres	125 % ad val.
	8804.0090	- - - Other	The rate applicable to the material of which the article is made.
88.05		**Aircraft launching gear; deck-arrestor or 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	20 % ad val.
	8805.2000	- Ground flying trainers and parts thereof	20 % ad val.

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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, excrusion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	20 % ad val.

1	2		3	
	8901.2000	-	Tankers	20 % ad val.
	8901.3000	-	Refrigerated vessels, other than those of subheading No.8901.2000	20 % ad val.
	8901.9000	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	20 % ad val.
89.02	8902.0000		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	20 % ad val.
89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
	8903.1000	-	Inflatable	20 % ad val.
		-	Other :	
	8903.9100	- -	Sailboats, with or without auxiliary motor	20 % ad val.
	8903.9200	- -	Motorboats, other than outboard motorboats	20 % ad val.
	8903.9900	- -	Other	20 % ad val.
89.04	8904.0000		Tugs and pusher craft.	20 % ad val.
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.	

1	2		3	4
	8905.1000	-	Dredgers	20 % ad val.
	8905.2000	-	Floating or submersible drilling or production platforms	20 % ad val.
	8905.9000	-	Other	20 % ad val.
89.06			**Other vessels, including warships and lifeboats other than rowing boats.**	
	8906.0010	- - -	Warships	Free
	8906.0020	- - -	Lifeboats	20 % ad val.
	8906.0090	- - -	Other	20 % ad val.
89.07			**Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).**	
	8907.1000	-	Inflatable rafts	20 % ad val.
	8907.9000	-	Other	20 % ad val.
89.08	8908.0000		**Vessels and other floating structures for breaking up.**	Rs. 2500/- per LDT.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading No. 40.16), of leather or of composition leather (heading No. 42.04) or of textile material (heading No. 59.11);

(b) Refractory goods of heading No. 69.03; ceramicwares for laboratory, chemical or other technical uses, of heading No. 69.09;

(c) Glass mirrors, not optically worked, of heading No. 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);

(d) Goods of heading Nos. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;

(e) Parts of general use, as defined in Note 2 to Section XV, of base met (Section XV) or similar goods of plastics (Chapter 39);

(f) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (heading Nos. 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading No. 84.41); fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 84.70); valves or other appliances of heading No. 84.81;

(g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13 cinematographic sound recording, reproducing or re-record apparatus (heading No. 85.19 or 85.20); sound-heads (heading No 85.22); radar apparatus, radio navigational aid apparatus or radio remote control apparatus heding No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;

(h) Searchlights or spotlights of heading No. 94.05;

(ij) Article of Chapter 95;

(k) Capacity measures, which are to be classified according to their constituent material; or

(l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 85.48 or 90.33) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus, of the same heading (including a machine, instrument or apparatus of heading No. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading No. 90.33.

3. The provision of Note 4 to Section XVI apply also to this Chapter.

4. Heading No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.31 are to he classified in heading No. 90.31.

6. Heading No. 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	20 % ad val.
	9001.2000	- Sheets and plates of polarising material	20 % ad val.
	9001.3000	- Contact lenses	20 % ad val.
	9001.4000	- Spectacle lenses of glass	20 % ad val.
	9001.5000	- Spectacle lenses of other materials	20 % ad val.
	9001.9000	- Other	20 % ad val.
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.**	

1	2	3	4
		- Objective lenses :	
	9002.1100	- - For cameras, projectors or photographic enlargers or reducers	20 % ad val.
	9002.1900	- - Other	20 % ad val.
	9002.2000	- Filters	20 % ad val.
	9002.9000	- Other	20 % ad val.
90.03		**Frames and mountings for spectacles, goggles or the like, and parts thereof.**	
		- Frames and mountings :	
	9003.1100	- - Of plastics	80 % ad val.
		- - Of other materials:	
	9003.1910	- - - Of precious metals or rolled precious metals	125 % ad val.
	9003.1990	- - - Other	80 % ad val.
	9003.9000	- Parts	The rate applicable to the article to which they form parts
90.04		**Spectecles, goggles and the like, corrective, protective or other.**	
		Sunglasses:	

1	2	3	4
	9004.1010	- - - Of precious metals or rolled precious metals	125 % ad val.
	9004.1090	- - - Other	80 % ad val.
		- Other :	
	9004.9010	- - - Welders' goggles; safety goggles for mining operations	20 % ad val.
	9004.9020	- - - Of precious metals or rolled precious matels	125 % ad val.
	9004.9090	- - - Other	80 % ad val.
90.05		**Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.**	
	9005.1000	- Binoculars	80 % ad val.
		- Other instruments :	
	9005.8010	- - - Astronomical instruments	Free
	9005.8090	- - - Other	80 % ad val.
		- Parts and accessories (including mountings) :	
	9005.9010	- - - Of astronomical instruments	Free
	9005.9090	- - - Other	80 % ad val.

1	2		3	4
90.06			**Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.**	
	9006.1000	-	Cameras of a kind used for preparing printing plates or cylinders	80 % ad val.
	9006.2000	-	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	40 % ad val.
	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	80 % ad val.
	9006.4000	-	Instant print cameras	80 % ad val.
		-	Other cameras :	
	9006.5100	- -	With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm	80 % ad val.
	9006.5200	- -	Other, for roll film of a width less than 35 mm	80 % ad val.
	9006.5300	- -	Other, for roll film of a width of 35 mm	80 % ad val.
	9006.5900	- -	Other	80 % ad val.
		-	Photographic flashlight apparatus and flashbulbs :	

1	2		3	4
	9006.6100	- -	Discharge lamp ("electronic") flash-light apparatus	80 % ad val.
	9006.6200	- -	Flashbulbs, flashcubes and the like	80 % ad val.
	9006.6900	-	Other	80 % ad val.
		-	Parts and accessories :	
	9006.9100	- -	For cameras	80 % ad val.
	9006.9900	- -	Other	80 % ad val.
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	80 % ad val.
	9007.1900	- -	Other	40 % ad val.
		-	Projectors :	
	9007.2100	- -	For film of less than 16 mm width	80 % ad val.
	9007.2900	- -	Other	40 % ad val.
		-	Parts and accessories :	
	9007.9100	- -	For cameras	40 % ad val.

1	2		3	4
	9007.9200	- -	For projectors	80 % ad val.
90.08			Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
	9008.1000	-	Slide projectors	80 % ad val.
	9008.2000	-	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	40 % ad val.
	9008.3000	-	Other image projectors	80 % ad val.
	9008.4000	-	Photographic (other than cinematographic) enlargers and reducers	80 % ad val.
	9008.9000	-	Parts and accessories	80 % ad val.
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 onto the copy (direct process)	40 % ad val.
	9009.1200	- -	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	40 % ad val.
		-	Other photo-copying apparatus :	

1	2	3	4
	9009.2100	- - Incorporating an optical system	40 % ad val.
	9009.2200	- - Of the contact type	40 % ad val.
	9009.3000	- Thermo-copying apparatus	40 % ad val.
	9009.9000	- Parts and accessories	80 % ad val.
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	Free
	9010.1090	- - - Other	80 % ad val.
		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes :	
	9010.2010	- - - Optical printers for microfilms	40 % ad val.
	9010.2090	- - - Other	80 % ad val.
	9010.3000	- Projection screens	80 % ad val.

1	2		3	4
	9010.9000		Parts and accessories	[illegible] % ad val.
90.11			**Compound optical microscopes, including those for microphotography, microcinematography or microprojection.**	
	9011.1000	-	Stereoscopic microscopes	Free
	9011.2000	-	Other microscopes, for microphotography, microcinematography or microprojection	Free
	9011.8000	-	Other microscopes	Free
	9011.9000	-	Parts and accessories	Free
90.12			**Microscopes other than optical microscopes; diffraction apparatus.**	
	9012.1000	-	Microscopes other than optical microscopes and diffraction apparatus	Free
	9012.9000	-	Parts and accessories	Free
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.	Free
	9013.2000		Lasers, other than laser diodes	Free
	9013.8000		Other devices, appliances and instruments	Free

1	2		3	4
	9013.9000	-	Parts and accessories	Free
90.14			**Direction finding compasses; other navigational instruments and appliances.**	
	9014.1000	-	Direction finding compasses	Free
	9014.2000	-	Instruments and appliances for aeronautical or space navigation (other than compasses)	Free
	9014.8000	-	Other instruments and appliances	Free
	9014.9000	-	Parts and accessories	Free
90.15			**Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geo-physical instruments and appliances, excluding compasses; rangefinders.**	
	9015.1000	-	Rangefinders	Free
	9015.2000	-	Theodolites and tacheometers	40 % ad val.
	9015.3000	-	Levels	40 % ad val.
	9015.4000	-	Photogrammetrical surveying instruments and appliances	Free
	9015.8000	-	Other instruments and appliances	Free
		-	Parts and accessories :	
	9015.9010	- - -	Of theodolites and levels	40 % ad val.
	9015.9090	- - -	Other	Free

1	2	3	4
90.16	9016.0000	**Balances of a sensitivity of 5 cg or better, with or without weights.**	Free
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	Free
		- - Other drawing, marking-out or mathematical calculating instruments :	
	9017.2010	- - - Geometry boxes	80 % ad val.
	9017.2090	- - - Other	Free
	9017.3000	- Micrometers, callipers and gauges	Free
	9017.8000	- Other instruments	Free
	9017.9000	- Parts and accessories	Free
90.18		**Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic 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	Free
	9018.1900	- - Other	Free

1	2		3	4
	9018.2000	-	Ultra-violet or infra-red ray apparatus	Free
		-	Syringes, needles, catheters, cannulae and the like :	
	9018.3100	- -	Syringes, with or without needles	Free
	9018.3200	- -	Tubular metal needles and needles for sutures	Free
	9018.3900	- -	Other	Free
		-	Other instruments and appliances, used in dental sciences :	
	9018.4100	-	Dental drill engines, whether or not combined on a single base with other dental equipment	Free
	9018.4900	- -	Other	Free
	9018.5000	-	Other ophthalmic instruments and appliances	Free
	9018.9000	-	Other instruments and appliances	Free
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	40 % ad val.
	9019.2000	-	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	Free

1	2		3	4
90.20	9020.0000		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	Free
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	Free
	9021.1900	- -	Other	Free
		-	Artificial teeth and dental fittings :	
	9021.2100	- -	Artificial teeth	Free
	9021.2900	- -	Other	Free
	9021.3000	-	Other artificial parts of the body	Free
	9021.4000	-	Hearing aids, excluding parts and accessories	Free
	9021.5000	-	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free
	9021.9000	-	Other	Free
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,	

1	2	3	4
		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	Free
	9022.1900	- - For other uses	Free
		- 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	Free
	9022.2900	- - For other uses	Free
	9022.3000	- X-ray tube	Free
	9022.9000	- Other, including parts and accessories	Free
90.23	9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	Free
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	Free

1	2		3	4
	9024.8000	-	Other machines and appliances	Free
	9024.9000	-	Parts and accessories	Free
90.25			**Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers, and psychrometers, recording or not, and any combination of these instruments.**	
		-	Thermometers, not combined with other instruments :	
	9025.1100	- -	Liquid-filled, for direct reading	Free
	9025.1900	- -	Other	Free
	9025.2000	-	Barometers, not combined with other instruments	Free
	9025.8000	-	Other instruments	Free
	9025.9000	-	Parts and accessories	Free
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	20 % ad val.
	9026.2000	-	For measuring or checking pressure	20 % ad val.
	9026.8000	-	Other instruments or apparatus	20 % ad val.
	9026.9000	-	Parts and accessories	20 % ad val.

1	2		3	4
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	Free
	9027.2000	-	Chromatographs and electrophoresis instruments	Free
	9027.3000	-	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free
	9027.4000		Exposure meters	Free
	9027.5000	-	Other instruments and apparatus using optical radiations (UV, visible, IR)	Free
	9027.8000	-	Other instruments and apparatus	Free
	9027.9000	-	Microtomes; parts and accessories	Free
90.28			**Gas, liquid or electricity supply or production meters, including calibrating meters therefor.**	
	9028.1000	-	Gas meters	80 % ad val.
	9028.2000	-	Liquid meters	80 % ad val.
		-	Electricity meters :	
	9028.3010	- - -	For voltage not exceeding 999	80 % ad val.

1	2	3	4
	9028.3090	- - - Other	**40 % ad val.**
	9028.9000	- Parts and accessories	The rate applicable to the articles of which they are parts or accessories.
90.29		**Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No.90.15; stroboscopes.**	
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like :	
	9029.1010	- - - Taximeters and pedometers	**80 % ad val.**
	9029.1020	- - - Other mileo meters, revolution counters, suitable for use on motor vehicles	60 % ad val.
	9029.1090	- - - Other	**40 % ad val.**
	9029.2000	- Speed indicators and tachometers; stroboscopes	60 % ad val.
	9029.9000	- Parts and accessories	**40 % ad val.**
90.30		**Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical**	

1	2		3	4
			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	Free
	9030.2000	-	Cathode-ray oscilloscopes and cathode-ray oscillographs	Free
		-	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device :	
	9030.3100	- -	Multimeters	Free
	9030.3900	- -	Other	Free
	9030.4000	-	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free
		-	Other instruments and apparatus :	
	9030.8100	- -	With a recording device	Free
	9030.8900	-	Other	Free
	9030.9000	-	Parts and accessories	Free
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	Free
	9031.2000	-	Test benches	Free

1	2		3	4
	9031.3000	-	Profile projectors	Free
	9031.4000	-	Other optical instruments and appliances	Free
	9031.8000	-	Other instruments, appliances and machines	Free
	9031.9000	-	Parts and accessories	Free
90.32			Automatic regulating or controlling instruments and apparatus.	
	9032.1000	-	Thermostats	20 % ad val.
	9032.2000	-	Manostats	20 % ad val.
		-	Other instruments and apparatus :	
	9032.8100	- -	Hydraulic or pneumatic	20 % ad val.
	9032.8900	- -	Other	20 % ad val.
	9032.9000	-	Parts and accessories	20 % ad val.
90.33	9033.0000		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.

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:

(a) Clock or watch glasses or weights (classified according to their constituents materials);

(b) Watch chains (heading No. 71.13 or 71.17, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);

(d) Bearing balls (heading No. 73.26 or 84.82 as the case may be);

(e) Articles of heading No. 84.12 constructed to work without an escapement;

(f) Ball bearing (heading No. 84.82); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movemenmts (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading No. 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example precision instruments) are to be classified in this Chapter.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
91.01		**Wrist-watches, pocket-watches, and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.**	
		Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility :	

1	2		3	4
	9101.1100	- -	With mechanical display only	80 % ad val.
	9101.1200	- -	With opto-electronic display only	80 % ad val.
	9101.1900	- -	Other	80 % ad val.
		-	Other wrist-watches, whether or not incorporating a stop-watch facility :	
	9101.2100	- -	With automatic winding	80 % ad val.
	9101.2900	- -	Other	80 % ad val.
		-	Other :	
	9101.9100	- -	Battery or accumulator powered	80 % ad val.
	9101.9900	- -	Other	80 % ad val.
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	40 % ad val.
	9102.1200	- -	With opto-electronic display only :	40 % ad val.
	9102.1900	- -	Other	40 % ad val.

1	2	3	4
		- Other wrist-watches, whether or not incorporating a stop-watch facility :	
	9102.2100	- - With automatic winding	40 % ad val.
	9102.2900	- - Other	40 % ad val.
		- Other :	
	9102.9100	- - Battery or accumulator powered	40 % ad val.
	9102.9900	- - Other :	40 % ad val.
91.03		Clocks with watch movements, excluding clocks of heading No.91.04	
	9103.1000	- Battery or accumulator powered	125 % ad val.
	9103.9000	- Other	125 % ad val.
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
	9104.0010	- - - For aircraft and spacecraft	20 % ad val.
	9104.0090	- - - Other	125 % ad val.
91.05		Other clocks.	
		- Alarm clocks :	
	9105.1100	- - Battery, accumulator or mains powered	125 % ad val.

1	2	3	4
	9105.1900	- - Other	125 % ad val.
		- Wall clocks :	
	9105.2100	- - Battery, accumulator or mains powered :	125 % ad val.
	9105.2900	- - Other	125 % ad val.
		- Other :	
	9105.9100	- - Battery, accumulator or mains powered	125 % ad val.
	9105.9900	- - Other :	125 % ad val.
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	
	9106.1000	- Time-registers; time-recorders	80 % ad val.
	9106.2000	- Parking meters	80 % ad val.
	9106.9000	- Other	80 % ad val.
91.07	9107.0000	Time switches with clock or watch movement or with synchronous motor.	80 % ad val.
91.08		Watch movements, complete and assembled.	
		Battery or accumulator powered :	

1	2		3	4
	9108.1100	- -	With mechanical display only or with a device to which a mechanical display can be incorporated	40 % ad val.
	9108.1200	- -	With opto-electronic display only	40 % ad val.
	9108.1900	- -	Other	40 % ad val.
	9108.2000	-	With automatic winding	40 % ad val.
		-	Other :	
	9108.9100	- -	Measuring 33.8 mm or less	40 % ad val.
	9108.9900	- -	Other	40 % ad val.
91.09			Clock movements, complete and assembled.	
		-	Battery, acumulator or mains powered :	
	9109.1100	- -	Of alarm clocks	40 % ad val.
	9109.1900	- -	Other	40 % ad val.
	9109.9000	-	Other	40 % ad val.
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 :	

1	2	3	4
	9110.1100	- - Complete movements, unassembled or partly assembled (movement sets)	40 % ad val.
	9110.1200	- - Incomplete movements, assembled	40 % ad val.
	9110.1900	- - Rough movements	40 % ad val.
	9110.9000	- Other	40 % ad val.
91.11		Watch cases and parts thereof.	
	9111.1000	- Cases of precious metal or of metal clad with precious metal	125 % ad val.
	9111.2000	- Cases of base metal, whether or not gold- or silver-plated	80 % ad val.
	9111.8000	- Other cases	80 % ad val.
	9111.9000	- Parts	80 % ad val.
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
	9112.1000	- Cases of metal	100 % ad val.
		- Other cases:	
	9112.8010	- - - Of precious metal or or metal clad with precious metal	125 % ad val.
	9112.8090	- - - Other	100 % ad val.
	9112.9000	- - - Parts	100 % ad val.

1	2	3	4
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
	9113.1000 -	Of precious metal or of metal clad with precious metal	125 % ad val.
	9113.2000 -	Of base metal, whether or not gold- or silver-plated	60 % ad val.
	9113.9000 -	Other	60 % ad val.
91.14		Other clock or watch parts.	
	9114.1000 -	Springs, including hair-springs	40 % ad val.
	9114.2000 -	Jewels	40 % ad val.
	9114.3000 -	Dials	40 % ad val.
	9114.4000 -	Plates and bridges	40 % ad val.
	9114.9000 -	Other	40 % ad val.

CHAPTER 92

MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading No. 95.03);

(d) Brushes for cleaning musical instruments (heading No. 96.03);

(e) Collectors' pieces or antiques (heading No. 97.05 or 97.06); or

(f) Spools, reels or similar supports (which are to be classified according to their constituent material; for example, heading No. 39.24, Section XV)

2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading No.92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
92.01		**Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.**	
	9201.1000	- Upright pianos	125 % ad val.
	9201.2000	- Grand pianos	125 % ad val.

1	2	3	4
	9201.9000	- Other	125 % ad val.
92.02		Other string musical instruments (for example, guitars, violins, harps).	
	9202.1000	- Played with a bow	125 % ad val.
	9202.9000	- Other	125 % ad val.
92.03	9203.0000	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	125 % ad val.
92.04		Accordions and similar instruments; mouth organs.	
	9204.1000	- Accordions and similar instruments	125 % ad val.
	9204.2000	- Mouth organs	125 % ad val.
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).	
	9205.1000	- Brass-wind instruments	125 % ad val.
	9205.9000	- Other	125 % ad val.
92.06	9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	125 % ad val.
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	

1	2	3	4
	9207.1000	- Keyboard instruments, other than accordions	125 % ad val.
	9207.9000	- Other	125 % ad val.
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	125 % ad val.
	9208.9000	- Other	125 % ad val.
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	125 % ad val.
	9209.2000	- Mechanisms for musical boxes	125 % ad val.
	9209.3000	- Musical instrument strings	125 % ad val.
		- Other :	
	9209.9100	- - Parts and accessories for pianos	125 % ad val.
	9209.9200	- - Parts and accessories for the musical instruments of heading No.92.02.	125 % ad val.

1	2		3	4
	9209.9300	- -	Parts and accessories for the musical instruments of heading No.92.03	125 % ad val.
	9209.9400	- -	Parts and accessories for the musical instruments of heading No.92.07	125 % ad val.
	9209.9900	- -	Other	125 % ad val.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Notes:

1. This Chapter does not cover:

(a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Armoured fighting vehicles (heading No. 87.10);

(d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' piece or antiques (heading No. 97.05 or 97.06).

2. In heading No.93.06, reference to "parts thereof" does not include radio or rader apparatus of heading No. 85.26.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
93.01	9301.0000	Military weapons, other than revolvers, pistols and arms of heading No.93.07.	100 % ad val.
93.02	9302.0000	Revolvers and pistols, other than those of heading No.93.03 or 93.04.	100 % ad val.
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
	9303.1000	- Muzzle-loading firearms	100 % ad val.
	9303.2000	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	100 % ad val.
	9303.3000	- Other sporting, hunting or target-shooting rifles	100 % ad val.
	9303.9000	- Other	100 % ad val.
93.04	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No.93.07.	100 % ad val.
93.05		Parts and accessories of articles of headings Nos.93.01 to 93.04.	
	9305.1000	- Of revolvers or pistols	100 % ad val.

1	2		3	4
		-	Of shotguns or rifles of heading No.93.03 :	
	9305.2100	- -	Shotgun barrels	100 % ad val.
	9305.2900	- -	Other	100 % ad val.
	9305.9000	-	Other	100 % ad val.
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	100 % ad val.
		-	Shotgun cartridges and parts thereof; air gun pellets :	
	9306.2100	- -	Cartridges	100 % ad val.
	9306.2900	- -	Other	100 % ad val.
		-	Other cartridges and parts thereof :	
	9306.3010	- - -	Of rifles of 0.22 and 7 mm bore	60 % ad val.
	9306.3020	- - -	Of other weapons of non-prohibited bore	100 % ad val.
	9306.3090	- - -	Other	100 % ad val.

1	2	3	4
	9306.9000	- Other	100 % ad val.
93.07	9307.0000	**Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.**	100 % ad val.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

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

Notes.

1. This Chapter does not cover:

(a) Pneumatic or water mattresses, pillow or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, chevalglasses swing-mirrors) of heading No. 70.09;

(c) Article of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No. 83.03;

(e) Furniture specially designed as parts of refrigerators of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);

(f) Lamps or lighting fittings of Chapter 85;

(g) Furniture specially designed as parts of apparatus of heading No. 85.18 (heading No. 85.18) of headings Nos. 85.19 to 85.21 (heading No. 85.22) or of heading Nos. 85.25 to 85.28 (heading No. 85.29);

(h) Articles of heading No. 87.14;

(ij) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittoons (heading No. 90.18);

(k) Articles of Chapter 91 (for example, clocks and clock cases); or

(l) Toy furniture or toy lamps or lighting fitting (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading No. 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05).

2. The articles (other than parts) referred to in headings No. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture and unit furniture;

(b) Seats and beds.

3.—(a) In headings No. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

4. For the purpose of heading No. 94.06, the expression "prefabricated building" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing of worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	125 % ad val.

1	2		3	4
	9401.2000	-	Seats of a kind used for motor vehicles	125 % ad val.
	9401.3000	-	Swivel seats with variable height adjustment	125 % ad val.
	9401.4000	-	Seats other than garden seats or camping equipment, convertible into beds	125 % ad val.
	9401.5000	-	Seats of cane, osier, bamboo or similar materials	125 % ad val.
		-	Other seats, with wooden frames :	
	9401.6100	- -	Upholstered	125 % ad val.
	9401.6900	- -	Other	125 % ad val.
		-	Other seats, with metal frames :	
	9401.7100	- -	Upholstered	125 % ad val.
	9401.7900	- -	Other	125 % ad val.
	9401.8000	-	Other seats	125 % ad val.
	9401.9000	-	Parts	125 % ad val.
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.**	

1	2	3	4
		- Dentists', barbers' or similar chairs and parts thereof :	
	9402.1010	- - - Dentists' chair	Free
	9402.1090	- - - Other	80 % ad val.
	9402.9000	- Other	80 % ad val.
94.03		Other furniture and parts thereof.	
	9403.1000	- Metal furniture of a kind used in offices	125 % ad val.
	9403.2000	- Other metal furniture	125 % ad val.
	9403.3000	- Wooden furniture of a kind used in offices	125 % ad val.
	9403.4000	- Wooden furniture of a kind used in the kitchen	125 % ad val.
	9403.5000	- Wooden furniture of a kind used in the bedroom	125 % ad val.
	9403.6000	- Other wooden furniture	125 % ad val.
	9403.7000	- Furniture of plastics	125 % ad val.
	9403.8000	- Furniture of other materials, including cane, osier, bamboo or similar materials	125 % ad val.

1	2		3	4
	9403.9000	-	Parts	125 % ad val.
94.04			**Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, elderdowns, 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	125 % ad val.
		-	Mattresses :	
	9404.2100	- -	Of cellular rubber or plastics, whether or not covered	125 % ad val.
	9404.2900	- -	Of other materials	125 % ad val.
	9404.3000	-	Sleeping bags	125 % ad val.
	9404.9000	-	Other	125 % ad val.
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 lighting fittings, excluding those of a kind used for lighting public open spaces or through-fares	100 % ad val.
	9405.2000	-	Electric table, desk, bedside or floor-standing lamps	100 % ad val.

1	2		3	4
	9405.3000	-	Lighting sets of a kind used for Christmas trees	100 % ad val.
	9405.4000	-	Other electric lamps and lighting fittings	100 % ad val.
	9405.5000	-	Non-electrical lamps and lighting fittings	100 % ad val.
	9405.6000	-	Illuminated signs, illuminated name-plates and the like	100 % ad val.
		-	Parts :	
	9405.9100	- -	Of glass	100 % ad val.
	9405.9200	- -	Of plastics	100 % ad val.
	9405.9900	- -	Other	100 % ad val.
94.06	**9406.0000**		**Prefabricated buildings.**	100 % ad val.

CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:

    (a) Christmas tree candles (heading No. 34.06);

    (b) Fireworks or other pyrotechnic articles of heading No. 36.04;

    (c) Yarns, monofilament, cords, or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 42.06 or Section XI;

(d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;

(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63.

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking sticks, whips, riding-crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);

(ij) Unmounted glass eyes for dolls or other roys, of heading No. 70.18;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of heading No. 83.06;

(m) Electrtic motors (heading No. 85.01), electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (heading No. 87.12);

(p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(q) Spectacles, goggles or the like, for sports of outdoor games (heading No. 90.04);

(r) Decoy calls or whistles (heading No. 92.08);

(s) Arms or other articles of Chapter 93;

(t) Electric garlands of all kinds (heading No. 94.05); or

(u) Racket strings, tents or other camping goods, or gloves (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2		4
95.01	9501.0000	**Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.**	80 % ad val.
95.02		**Dolls representing only human beings.**	
	9502.1000	- Dolls, whether or not dressed	80 % ad val.
		- Parts and accessories :	
	9502.9100	- - Garments and accessories therefor, footwear and headgear	80 % ad val.
	9502.9900	- - Other	80 % ad val.
95.03		**Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.**	
	9503.1000	- Electric trains, including tracks, signals and other accessories therefor	80 % ad val.
	9503.2000	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No.9503.1000	80 % ad val.

1	2		3	4
	9503.3000	-	Other construction sets and constructional toys	80 % ad val.
		-	Toys representing animals or non-human creatures :	
	9503.4100	- -	Stuffed	80 % ad val.
	9503.4900	- -	Other	80 % ad val.
	9503.5000	-	Toy musical instruments and apparatus	80 % ad val.
	9503.6000	-	Puzzles	80 % ad val.
	9503.7000	-	Other toys, put up in sets or outfits	80 % ad val.
	9503.8000	-	Other toys and models, incorporating a motor	80 % ad val.
	9503.9000	-	Other	80 % ad val.
95.04			**Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.**	
	9504.1000	-	Video games of a kind used with a television receiver	80 % ad val.
		-	Articles and accessories for billiards :	
	9504.2010	- - -	Billiard balls	Free
	9504.2090	- - -	Other	80 % ad val.

1	2	3	4
	9504.3000	- Other games, coin- or disc-operated, other than bowling alley equipment	80 % ad val.
	9504.4000	- Playing cards	80 % ad val.
	9504.9000	- Other	80 % ad val.
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
	9505.1000	- Articles for Christmas festivities	125 % ad val.
	9505.9000	- Other	125 % ad val.
95.06		Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	
		- Snow-skis and other snow-ski equipment :	
	9506.1100	- - Skis	80 % ad val.
	9506.1200	- - Ski-fastenings (ski-bindings)	80 % ad val.
	9506.1900	- - Other	80 % ad-val.
		- Water-skis, surf-boards, sailboards and other water-sport equipment :	
	9506.2100	- - Sailboards	80 % ad val.
	9506.2900	- - Other	80 % ad val.

1	2		3	4
		-	Golf clubs and other golf equipment :	
	9506.3100	- -	Clubs, complete	Free
	9506.3200	- -	Balls	Free
	9506.3900	- -	Other	Free
		-	Articles and equipment for table-tennis :	
	9506.4010	- - -	Balls	Free
	9506.4090	- - -	Other	80 % ad val.
		-	Tennis, badminton or similar rackets, whether or not strung :	
	9506.5100	- -	Lawn-tennis rackets, whether or not strung	80 % ad val.
	9506.5900	- -	Other	80 % ad val.
		-	Balls, other than golf balls and table-tennis balls :	
	9506.6100	- -	Lawn-tennis balls	Free
	9506.6200	- -	Inflatable	80 % ad val.
		- -	Other :	
	9506.6910	- - -	Squash balls	Free
	9506.6990	- - -	Other	80 % ad val.
	9506.7000	-	Ice skates and roller skates, including skating boots with skates attached	80 % ad val.

1	2		3	4
		-	Other :	
	9506.9100	- -	Gymnasium or athletics articles and equipments	80 % ad val.
	9506.9900	- -	Other	80 % ad val.
95.07			**Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No.92.08 or 97.05) and similar hunting or shooting requisites.**	
	9507.1000	-	Fishing rods	80 % ad val.
	9507.2000	-	Fish-hooks, whether or not snelled	40 % ad val.
	9507.3000	-	Fishing reels	80 % ad val.
		-	Other :	
	9507.9010	- - -	Fishing floats	20 % ad val.
	9507.9090	- - -	Other	80 % ad val.
95.08	9508.0000		**Roundabouts, swings, shooting galleries and other fairground amusements,; travelling circuses, travelling menageries and travelling theatres.**	125 % ad val.

CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

1. This Chapter does not cover:

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (heading No. 71.17);

(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastic (Chapter 39);

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03), mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18);

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

(k) Articles of Chapter 94 (for example, furniture, lamps and lighting fitting);

(l) Articles of Chapter 95 (toys, games, sports requisites); or

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading No. 96.02 the expression "Vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerscham, jet and mineral substitutes for jet.

3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tuffs of animal hair, vegetable

fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require onlu such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. Articles of this Chapter, other than those of heading Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metals clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	100 % ad val.
	9601.9000	- Other	125 % ad val.
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	Free
	9602.0020	- - - Gelatine spangles	80 % ad val.
	9602.0090	- - - Other	80 % ad val.

1	2		3	4
96.03			**Brooms, brushes, (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).**	
	9603.1000	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	80 % ad val.
		-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
	9603.2100	- -	Tooth brushes	100 % ad val.
		- -	Other :	
	9603.2910	- - -	Shaving brushes	80 % ad val.
	9603.2990	- - -	Other	80 % ad val.
	9603.3000	-	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	80 % ad val.
	9603.4000	-	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading No.9603.3000); paint pads and rollers	80 % ad val.
	9603.5000	-	Other brushes constituting parts of machines, appliances or vehicles	80 % ad val.
	9603.9000	-	Other	80 % ad val.

1	2	3	4
96.04	9604.0000	Hand sieves and hand riddles.	60 % ad val.
96.05	9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	125 % ad val.
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
	9606.1000	- Press-fasteners, snap-fasteners and press-studs and parts therefor	80 % ad val.
		- Buttons :	
	9606.2100	- - Of plastics, not covered with textile material	80 % ad val.
	9606.2200	- - Of base, metal, not covered with textile material	80 % ad val.
	9606.2900	- - Other	80 % ad val.
	9606.3000	- Button moulds and other parts of buttons; button blanks	80 % ad val.
96.07		Slide fasteners and parts thereof.	
		- Slide fasteners :	
	9607.1100	- - Fitted with chain scoops of base metal	80 % ad val.
	9607.1900	- - Other	80 % ad val.
	9607.2000	- Parts	80 % ad val.

1	2		3	4
96.08			Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.	
	9608.1000	-	Ball point pens	80 % ad val.
	9608.2000	-	Felt tipped and other porous-tipped pens and markers	80 % ad val.
		-	Fountain pens, stylograph pens and other pens :	
	9608.3100	- -	Indian ink drawing pens	80 % ad val.
	9608.3900	- -	Other	80 % ad val.
	9608.4000	-	Propelling or sliding pencils	80 % ad val.
	9608.5000	-	Sets of articles from two or more of the foregoing subheadings	80 % ad val.
	9608.6000	-	Refills for ball point pens, comprising the ball point and ink-reservoir	80 % ad val.
			Other :	
	9608.9100	- -	Pen nibs and nib points	80 % ad val.
	9608.9900	- -	Other	80 % ad val.

1	2	3	4
96.09		Pencils (other than pencils of heading No.96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalk and tailors' chalks.	
	9609.1000	- Pencils and crayons, with leads encased in a rigid sheath	80 % ad val.
	9609.2000	- Pencil leads, black or coloured	80 % ad val.
	9609.9000	- Other	80 % ad val.
96.10	9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	80 % ad val.
96.11	9611.0000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	80 % ad val.
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
	9612.1000	- Ribbons	80 % ad val.
	9612.2000	- Ink-pads	80 % ad val.
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	125 % ad val.
	9613.2000	- Pocket lighters, gas fuelled, refillable	125 % ad val.

1	2		3	4
	9613.3000	-	Table lighters	125 % ad val.
	9613.8000	-	Other lighters	125 % ad val.
	9613.9000	-	Parts	125 % ad val.
96.14			Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	
	9614.1000	-	Roughly shaped blocks of wood or root, for the manufacture of pipes	80 % ad val.
	9614.2000	-	Pipes and pipe bowls	125 % ad val.
	9614.9000	-	Other	125 % ad val.
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	125 % ad val.
	9615.1900	- -	Other	125 % ad val.
	9615.9000	-	Other	125 % ad val.
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.	

1	2		3	4
	9616.1000	-	Scent sprays and similar toilet sprays, and mounts and heads therefor	125 % ad val.
	9616.2000	-	Powder-puffs and pads for the application of cosmetics or toilet preparations.	125 % ad val.
96.17	9617.0000		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	80 % ad val.
96.18	9618.0000		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	80 % ad val.

SECTION XXI

WORKS OR ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover:

   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.07) except if they may be classified in heading No. 97.06; or

   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).

2. For the purpose of heading No. 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to note 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(b) Heading No. 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, colleges or similar decorative plaques, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
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	80 % ad val.
	9701.9000	- Other	80 % ad val.
97.02	9702.0000	**Original engravings, prints and lithographs.**	80 % ad val.
97.03	9703.0000	**Original sculptures and statuary, in any material.**	80 % ad val.
97.04	9704.0000	**Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.**	80 % ad val.

Heading No.	Sub Heading No.	DESCRIPTION OF GOODS	Statutory Rate of Duty
1	2	3	4
97.05	9705.0000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	Free
97.06	9706.0000	Antiques of an age exceeding one hundred years.	Free

K.M. CHIMA,
Secretary.

CORRIGENDUM

[*to the* Gazette of Pakistan, *1988, Extraordinary, Part-I, dated 24-12-1988 containing Ordinance XXXIII of 1988.*]

Page 932: In line 7, *for* "NISAR ASLAM ZAHID"

read "NASIR ASLAM ZAHID".

PRINTED BY THE MANAGER, PRINTING CORPORATION OF PAKISTAN PRESS, ISLAMABAD
PUBLISHED BY THE MANAGER OF PUBLICATIONS, KARACHI