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PART I**Acts, Ordinances, President's Orders and Regulations****NATIONAL ASSEMBLY OF PAKISTAN***Islamabad, the 1st July, 1996*

The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 1996, and is hereby published for general information :—

ACT NO. IX OF 1996

An act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1996, and to amend certain laws.

WHEREAS it is expedient to make provision to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 1996, and to amend certain laws for the purposes hereinafter appearing ;

It is hereby enacted as follows :—

1. **Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 1996.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

(451)

Price : Rs. 40.80

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

(1) in section 3,—

(i) in sub-section (1), in the proviso,—

- (a) in clause (a), after the words “case of”, the words and comma “beverages, cement and” shall be inserted ; and
- (b) in clause (b), after the word “than”, the words and comma “beverages, cement and” shall be inserted ; and

(ii) in sub-section (7),—

- (a) after the word, brackets and figure “sub-section (4)”, occurring twice, the words, brackets and figure “or sub-section (8)” shall be inserted ; and
- (b) in the Explanation, after the word, brackets and figure “sub-section (4)”, occurring twice, the words, brackets and figure “or sub-section (8)” shall be inserted ;

(2) in section 3C, in sub-section (2), after the word, brackets and figure “sub-section (4)”, the words, brackets and figure “or sub-section (8)” shall be inserted ;

(3) in section 9, in clause (h), after the word, brackets and figure “sub-section (4)”, occurring twice, the words, brackets and figure “or sub-section (8)” shall be inserted ;

(4) for section 33 the following shall be substituted, namely :—

“33. *Power of adjudication.*—(1) In cases involving confiscation of goods or imposition of penalty under this Act or the rules made thereunder, the jurisdiction and powers of adjudication of the Central Excise Officers shall be as follows :—

- | | |
|--|---|
| (i) Collector or an Additional Collector | Without limit. |
| (ii) Deputy Collector | Confiscation of goods the value of which does not exceed Rs. 500,000, excluding the value of conveyance and the value of non-dutiable goods, and imposition of penalty under the rules. |
| (iii) Assistant Collector | Confiscation of goods the value of which does not exceed |

(iv) Superintendent

Rs. 250,000, excluding the value of conveyance and the value of non-dutiable goods, and imposition of penalty under the rules.

Confiscation of goods the value of which does not exceed Rs. 50,000, excluding the value of conveyance and the value of non-dutiable goods, and imposition of penalty under the rules :

Provided that the Board may, by notification in the official Gazette, vary the jurisdiction and powers of any Central Excise Officer or a class of Central Excise Officers.”;

(5) in section 35, in sub-section (2), after the words “An appeal under this section”, the words “shall be accompanied by a fee of one hundred rupees and” shall be inserted ;

(6) in section 35B, in sub-section (6), after the words “An appeal to the Appellate Tribunal”, the words “shall be accompanied by a fee of five hundred rupees and” shall be inserted ;

(7) in section 36, in sub-section (3), after the words, brackets and figure “An application under sub-section (1)”, the words “shall be accompanied by a fee of five hundred rupees and” shall be inserted ;

(8) in section 36B,—

(a) the existing provision shall be re-numbered as sub-section (1) of that section ; and

(b) in sub-section (1), re-numbered as aforesaid, in the second proviso, for the full-stop at the end a colon shall be substituted and thereafter the following shall be added, namely :—

“Provided further that in any particular case, the Collector (Appeals) or the Appellate Tribunal may direct that, pending decision on the appeal, the duty demanded or penalty imposed, alongwith the additional duty payable under section 3B, be paid by the appellant in suitable instalments spread over a period not exceeding six months from the date of such direction:

(2) If, on an appeal, it is decided that the whole or any portion of the duty or penalty was not payable, and in case an appeal under sub-section (2) of section 35B is not filed nor an application under section 35E or under section 36 is made against such decision, the Central Excise Officer shall, subject to the provisions of section 3D, allow refund of such amount or portion thereof.”;

(9) after Chapter VI, the following new Chapter shall be inserted, namely :—

“CHAPTER VI-A

SETTLEMENT OF CASES

36N. Indirect Taxes Settlement Commission.—(1) The Federal Government shall appoint an Indirect Taxes Settlement Commission to exercise the powers and perform the functions conferred on it under this Chapter.

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

(3) The members of the Commission shall be appointed by the Federal Government from amongst persons of integrity and outstanding ability having special knowledge of, and experience in, matters relating to customs, central excise and sales tax laws and procedures, and having not less than twenty-two years of service in the customs, central excise or sales tax departments :

Provided that the Federal Government may also appoint suitable number of associate members, not exceeding one associate member for each bench of the Commission, from amongst persons of integrity and outstanding ability who are qualified chartered accountants or cost accountants or possess such qualification and experience as may be prescribed by the Federal Government.

(4) The terms, conditions and tenure of service of associate members shall be determined by the Federal Government.

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

36O. Definitions.—In this Chapter, unless the context otherwise requires,—

(i) “associate member” means an associate member appointed under proviso to sub-section (3) of section 36N;

- (ii) "case" means any proceedings under sections 9, 35, 35B, 35E, 36, 36C and 36D or the rules which may be pending on the date of making the application under sub-section (1) of section 36O:

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

- (iii) "Chairman" means the Chairman of the Commission ;
- (iv) "Commission" means the Indirect Taxes Settlement Commission appointed under section 36N ; and
- (v) "member" means a member of the Commission and includes the Chairman thereof.

36P. Powers and functions of the Commission.—(1) The powers and functions of the Commission may be exercised and performed by benches constituted by the Chairman from amongst the members and associate members.

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

Provided that where the applicant makes an application under section 36Q, in writing, for decision of his case without the associate member, the bench shall be so constituted :

Provided further that, where the Chairman is not a member of the bench, the Chairman may authorise any member to perform his functions on the bench.

(3) No act or proceeding of the Commission shall be invalid merely on the ground of existence of any vacancy of an associate member on the bench.

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

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

- (a) the issue shall be decided according to the opinion of the majority, if there is a majority;

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

(6) In addition to the powers conferred on the Commission under this Chapter, it shall have all the powers which are vested in a Central Excise Officer for the proper performance of its functions under this Chapter.

36Q. Application for Settlement of cases.—(1) Any person aggrieved by any order or decision may, at any stage of his case, make an application in such form and in such manner as may be prescribed, containing full and true disclosure of his circumstances and the facts which he may not have disclosed earlier, the manner in which he evaded or avoided payment of central excise duty, the additional amount of central excise duty payable in this regard and such other particulars as may be prescribed, to the Commission to have the case settled, and any such application shall be disposed of in the manner provided hereinafter :

Provided that no such application shall be made unless the total amount of central excise duty payable exceed one hundred thousand rupees.

(2) Every application made under sub-section (1) shall be accompanied by a fee of one thousand rupees.

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

36R. Disposal of applications by the Commission.—(1) The Commission may, before disposing of any application, call for such particulars as it may require in respect of the application brought before it, or cause further enquires to be made by the Collector of Central Excise, and on the basis of his report and having regard to the nature and circumstances of the case, it may, by order, allow the application to be proceeded with or reject the application :

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

(2) Notwithstanding anything contained in sub-section (1), an application shall not be proceeded with under that sub-section if the Collector of Central Excise objects to such application on the ground that the particulars of evasion on the part of the applicant or perpetration of fraud by him for evading central excise duty under this Act and the rules made thereunder has been established or is likely to be established by any Central Excise Officer :

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

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

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

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

(6) Where a settlement becomes void, the proceedings with respect to the matters relating to the settlement shall be revived from the stage at which the application was allowed, except the matters pending in appeal or revision before making an application under sub-section (1) of section 36Q, and the concerned Central Excise Officer may, notwithstanding anything contained in any other provision of this Act and the rules made thereunder, complete such proceedings.

made an application under section 36Q and it is of the opinion that any person who in the proceedings before it, send the case back to the Central Excise Officer, with whom such case was pending at the time application under that section was made, who shall thereupon dispose of the case in accordance with the provisions of this Act and the rules made thereunder, as if no application under section 36Q had been made.

36S. Recovery of sums due under an order of Settlement.—Any sum specified in an order of settlement passed under sub-section (4) of section 36R shall, subject to such conditions as may be specified therein, be recovered, and any additional duty or penalty for default in making payment of such sum, may be imposed and recovered in accordance with the provisions of this Act and the rules made thereunder by the Central Excise Officer having jurisdiction in the case.

36T. Bar on subsequent application for Settlement in certain cases.—No fresh application for settlement shall be made where—

- (i) an order of the settlement passed under section 36R provides for the imposition of a penalty on the person on the ground of evasion of central excise duty ; or
- (ii) a person is convicted of any offence under section 9; or
- (iii) a case is sent back to the Central Excise Officer by the Commission for assessment or re-assessment for any reason ; or
- (iv) the settlement becomes void under this Chapter.

36U. Order of Settlement to be conclusive.—Every order of the Commission passed under section 36R shall be conclusive as to the matter stated therein and no matter covered by such order shall, save or otherwise as provided in this Chapter, be re-opened in any proceeding under this Act or under any law for the time being in force.

36V. Power of the Commission to re-open proceedings.—If the Commission is, for reasons to be recorded in writing, of the opinion that for the proper disposal of the case pending before it, it is essential to re-open any proceedings connected with the case but which have been completed under this Act by any Central Excise Officer before the application under section 36Q was made, it may, with the concurrence of the applicant, re-open such proceedings and

pass such order thereon as it thinks fit, as if the case in relation to which the application for settlement had been made by the applicant under that section covered such proceedings as well :

Provided that no proceedings shall be re-opened by the Commission under this section if the period between the end of the financial year to which such proceedings relate and the date of application for settlement under section 36Q exceeds five years.

36W. Proceedings before the Commission to be judicial proceeding.—Any proceedings before the Commission shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 of the Pakistan Penal Code (Act XLV of 1860), and for the purpose of section 196 thereof.

36X. Communications of orders.—The Commission shall communicate its order to the applicant, the Collector, the adjudicating officer and the officer incharge of the Agency which detected the evasion or seized the goods; and

(10) in the First Schedule,—

(a) in paragraph 2, in the first table, for the entries in the first, second and third columns the following new entries shall be substituted, namely :—

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	50 per cent of the retail price.
21.06	Food preparations not elsewhere specified or included	200 per cent <i>ad val.</i>
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ; ice and snow	50 per cent of the retail price
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	50 per cent of the retail price.
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	80 per cent of the retail price
25.23	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	50 per cent of the retail price.

27.07	Oils and other products of the distillation of high temperature coal tar ; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	200 per cent <i>ad val.</i>
27.11	Petroleum gases and other gaseous hydrocarbons	Rs. 50 per hundred cubic meter.
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	100 per cent <i>ad val.</i>
27.15	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)	100 per cent <i>ad val.</i>
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry ; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	200 per cent <i>ad val.</i>
49.07	cheque forms, cheque books and travellers cheques.	Rs. 5 per cheque ; and

- (b) in the table under Chapter 98 and heading 'services', after the heading 9813.2000 and the entries relating thereto in the second and third columns, the following new heading numbers and the entries relating thereto shall be inserted, namely :—

*9813.3000	Services provided or rendered in respect of leasing	10 per cent of the amount of each lease outstanding on the last working day of each calendar month.
9813.4000	Services provided or rendered in respect of <i>musharka</i> financing	10 per cent of the amount of each <i>Musharka</i> financing outstanding on the last working day of each calendar month."

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

- (1) in section 2,—
 - (a) in clause (e), —
 - (i) in sub clause (i), in paragraph (b), in the proviso, the words "a dwelling house or" shall be omitted ; and

- (ii) in sub-clause (ii), for the commas and words “, an association of persons or a body of individuals, whether incorporated or not, and” the word “or” shall be substituted;
- (b) in clause (m), —
 - (i) in sub-clause (2), the word, figure and letter “or 6A” shall be omitted; and
 - (ii) in the Explanation, in sub-clause (ii), for the semi-colon and the word “;and” a full stop shall be substituted and thereafter sub-clause (iii) shall be omitted ; and
- (c) after clause (ooo), the following new clause shall be inserted, namely :—

“(oooo) “urban area” means an area falling within the limit of metropolitan corporation, municipal corporation, municipal committee, town committee, cantonment board or the Islamabad Capital Territory;”;
- (2) in section 3, the commas and words “, association of persons or body of individuals, whether incorporated or not,” shall be omitted ;
- (3) for section 5 the following shall be substituted, namely :—

“5. **Exemptions.**—(1) The assets or classes of asset, or person or classes of persons specified in the Second Schedule shall be—

 - (a) exempt from tax under this Act subject to the conditions and to the extent specified therein ; or
 - (b) liable to tax at such rates, which are less than the rates specified in the First Schedule, as are specified therein ; or
 - (c) allowed a reduction in tax liability, subject to the conditions and to the extent specified therein ; or
 - (d) exempt from the operation of any provision of this Act; subject to the conditions and to the extent specified therein.

- (2) the Federal Government may, from time to time, by notification in by—

- (a) adding any clause or condition therein ;
- (b) omitting any clause or condition therein ; and
- (c) making any change in any clause or condition therein,

as it may think fit, and all such amendments shall have effect in respect of any such year beginning on any date before or after the commencement of the financial year in which the said notification is issued :

Provided that the Federal Government shall place before the National Assembly all amendments made by it in the Second Schedule during a financial year.” ;

- (4) section 6A shall be repealed ;

- (5) in section 7, in sub-section (2), in clause (aa), in sub-clause (i), for the words “two hundred and fifty” the words “four hundred” shall be substituted;

- (5A) in section 9, after sub-section (4), the following new sub-section shall be added, namely :—

- “(5) The Federal Government may, by notification in the official Gazette, delegate the powers of any wealth-tax authority specified in sub-section (1) to the Provincial Government or any of its officer or authority for the purpose of assessment and collection of wealth-tax on agriculture assets.”;

- (6) in section 14, in sub-section (1),

- (a) in clause (b),—

- (i) the words “or an association of persons or a body of individuals whether incorporated or not.” shall be omitted ; and

- (ii) after the word “Act” , for the comma a semi-colon and word “;or” shall be substituted ; and

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

“(c) who owns in any urban area—

(i) residential plot or house with land area of 500 sq. yards or more ; or

(ii) flat or apartment with covered area of 2000 sq. feet or more,” and

(c) in the Explanation, for the brackets, letters, comma, words and figures “(vii), (xi) and (xii) of sub section (1) of section 5” the brackets, figures, comma, words and letter “(2), (3) and (5) of Part I of the Second Schedule” shall be substituted ;

(7) in section 14A, after the second proviso, the following explanation shall be added, namely:

“*Explanation.*—For the purpose of this section, the expression “tax payable” includes the tax payable under section 14B.”;

(8) after section 14A, amended as aforesaid, the following new section shall be inserted, namely :

“(14B) *Minimum tax on ownership of certain assets.*—(1) Notwithstanding anything contained in this Act, every person who owns immovable assets in urban areas shall pay wealth tax at the rates and in the manner specified as under :—

(i) Residential plots and houses,—

(a)	with land area less than 500 sq. yards.	Nil
(b)	with land area of 500 sq. yards and above.	Rs. 2000 per annum
(c)	with land area of 1000 sq. yards and above.	Rs. 5000 per annum
(d)	with land area of 2000 sq. yards and above.	Rs. 10000 per annum

(ii) Flats and apartments with covered area of 2000 sq. feet and above. Rs. 2000 per annum

(2) The tax under this section shall be payable alongwith return of wealth and shall be deemed to be the final discharge of tax liability

of the assessee in respect of such asset irrespective of his overall tax liability under this Act :

Provided that this provision shall—

- (i) apply only to assessment year 1996-97 ; and
 - (ii) not apply to any person who has either been assessed to tax or filed return of wealth for any year prior to assessment year 1996-97.” ;
- (9) in section 18, in sub-section (1), in clause (iii), for the words “equal to four times” the words “not exceeding two and half times but in no case less than” shall be substituted ;
- (10) the existing Schedule shall be re-numbered as “First Schedule” and for the words “the Schedule”, wherever occurring, the words “The First Schedule” shall be substituted ;
- (11) in the First Schedule, re-numbered as aforesaid, in Part I, in paragraph A, in proviso (b), for the Brackets, letters, words and figures “(XVI) of sub-section (1) of section 5” the brackets, figures, words and letter “(12) of Part I of the Second Schedule” shall be substituted ;
- (12) after the First Schedule, as amended aforesaid, the following new Schedule shall be added, namely ;

“THE SECOND SCHEDULE

(see Section 5)

PART I

EXEMPTIONS FROM TAX

Wealth tax shall not be payable by an assessee in respect of the following assets, and such assets shall not be included in the net wealth of the assessee—

- (1) assets in respect of which Zakat or contribution in lieu thereof has been deducted at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980), in that year or during the Zakat year commencing immediately before the valuation date.

Explanation.—"Zakat year" means year according to the Hijra Calendar for which Zakat is chargeable, commencing on the first day of Ramadhan-ul-Mubarak and ending with the last day of the following Sha'ban-ul-Moazzam ;

(2) the agricultural land received by an assessee from Government in pursuance of any gallantry or merit award instituted or approved by the Federal Government ;

(3) agricultural land, subject to a maximum of one million rupees in value ;

(4) one dwelling house, at the option of the assessee, situated on or in the immediate vicinity of the agricultural land, owned by a person to whom sub-para (i) of paragraph (A) of Part I of the First schedule (relating to agricultural assets) applies ;

(5) the tools and implements used by the assessee for the raising of agricultural produce ;

Explanation.—For the purposes of this clause, tools and implements include tractors, tube wells and other farm machinery but do not include any plant or machinery used in any tea or other plantation in connection with the processing of any agricultural produce or in the manufacture of any article from such produce ;

(6) one pick-up owned by the owner of agricultural assets and used by him for agricultural purpose and one other motor vehicle owned by such person ;

(7) assets—

(i) brought or remitted by an assessee into Pakistan, or received by an assessee from outside Pakistan, in the year in which they are brought, remitted or received and the following five years ;

(ii) created by an assessee out of remittances received in, or brought into Pakistan, through normal banking channels, during the period referred to in sub-clause (i) :

Provided that where investment in the assets is not made entirely out of remittances received in, or brought into Pakistan through normal banking channels, the exemption shall apply in the same ratio as the foreign remittances bear to the total investment ;

(8) asset representing the amount deposited in a private foreign currency account held with an authorized bank in Pakistan in accordance with the

(9) (i) Bearer National Fund Bonds, issued under the Bearer National Fund Bonds Rules, 1985 ;

(ii) Special National Fund Bonds, issued under the Special National Fund Bonds Rules, 1985 ; and

(iii) Foreign Exchange Bearer Certificates, issued under the Foreign Exchange Bearer Certificates Rules, 1985 ;

(10) the asset representing the amount invested in any certificate issued in pursuance of the U.S. Dollar Bearer Certificate Rules, 1991 ;

(11) Furniture, household utensils, wearing apparel, provisions and other articles (excluding jewellery and cars) intended for the personal or household use of the assessee ;

(12) one residential house owned and occupied by the assee for purposes of his own residence where the assessee opts to exclude such house from his assets to which the provisions of sub-para (2) of paragraph A of Part-I of the First Schedule apply ;

(13) books and manuscripts belonging to an assessee, not intended for sale ;

(14) investment not exceeding one hundred thousand rupees in stocks or shares of a public company engaged in an industrial undertaking acquired otherwise than by purchase or transfer from a previous holder of such stocks or shares, for a period of two years commencing from the year in which the stock or shares are issued for public subscription ;

(15) drawings, paintings, prints, works of art or scientific collection which are of national, scientific or historic interest, belonging to an assessee and not intended for sale ;

(16) the right or interest of the assessee in any policy of insurance before the moneys covered by the policies become due and payable to the assessee ;

(17) the right of the assessee to receive a pension or other life annuity in respect of past services under an employer ;

(18) the amount standing to the credit of an assessee, being a salaried employee, in any provident fund maintained by his employer to which the Provident Funds Act, 1925, applies or which is a recognized provident fund within the meaning of Chapter IXA of the Income Tax Act, 1922 or Part I of the Sixth Schedule to the Income Tax Ordinance, 1979 ;

(19) final payment of accumulations in a provident fund referred to in clause (18) and the commuted amount of pension received during the year ;

(20) the tools, instruments and other apparatus necessary to enable the assessee to carry on his profession, vocation or scientific research ;

(21) the rights under any patent or copyright belonging to the assessee ;

Provided that these are not held by him as assets of a business, profession or vocation and no income or benefit accrues to him therefrom ;

(22) any property held by him under trust or other legal obligation for any public purpose of a charitable or religious nature in Pakistan ;

(23) the interest of the assessee in the coparcenary property of Hindu undivided family of which he is a member ;

(24) Compensation Bonds issued under the West Pakistan Land Reforms (Payment of Compensation) Rules, 1961, held by an assessee not being a transfer for valuable consideration ;

(25) immovable property held by the Chambers or Associations of Commerce, trade and Industry recognized by the Federal Government ;

(26) assets belonging to institutions of the Aga Khan Development Network (Pakistan), listed in Schedule 1 of the Accord and Protocol, dated November 13, 1994, executed between the Government of the Islamic Republic of Pakistan and Aga Khan Development Network, held on the valuation dates relevant to the assessment year 1995-96 and onwards ;

(27) assets of the—

(i) Institution of Engineers, Pakistan, Lahore ;

- (ii) Pakistan Medical Association, Rawalpindi ; and
- (iii) International Irrigation Management Institute, Pakistan.

(28) in respect of wealth in Pakistan (except private immovable property situated in Pakistan) owned by—

- (a) head of a mission, members of the diplomatic staff of the mission and members of their families forming part of their respective households ; and
- (b) consular officers, consular employees and members of their families forming part of their respective households.

Explanation.—Premises of a mission or a consulate and the residence of the head of a mission or career head of a consular post, of which the sending state or any person acting on its behalf is the owner or lessee, shall not be treated as “private immovable property”.

This exemption shall not apply to a citizen of Pakistan.

PART II

EXEMPTIONS FROM SPECIFIC PROVISIONS

Assets, or classes of asset, or persons or classes of persons shall be exempt from the operation of such provisions of this Act, as are enumerated below, subject to such conditions and to the extent, specified hereunder :—

(I) The provisions of sections 18, 31B and 36 shall not apply for failure to—

- (a) furnish on the due date or dates a return or returns of net wealth ; or
- (b) disclose an asset or assets in the return or returns of wealth ; or
- (c) disclose an asset fully or correctly,

for any assessment year ending on or before 30th June 1995. This exemption shall be available subject to the following conditions, namely :—

- (i) the return for assessment year 1996-97 is filed by the due date ;

- (ii) tax due is paid alongwith the return of wealth ; and
- (iii) full and correct declaration of assets is made in the return for the assessment year 1996-97.”.

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

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

“3. *Appointment of Officers of customs.*—For the purposes of this Act, the Board may, by notification in the official Gazettee, appoint, in relation to any area specified in the notification, any person to be —

- (a) a Chief Collector of Customs ;
- (b) a Collector of Customs ;
- (c) a Collector of Customs (Appeals) ;
- (d) an Additional Collector of Customs ;
- (e) a Deputy Collector of Customs ;
- (f) an Assistant Collector of Customs ;
- (g) an officer of Customs with any other designation.”;

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

“6. *Entrustment of functions of customs officers to certain other officers.*—The Board may, by notification in the official Gazette, entrust, either conditionally or unconditionally, any functions of any officer of customs under this Act to any officer of the Federal Government, Provincial Government, State Bank of Pakistan and Scheduled Banks :

Provided that where any officer in performance of his functions under this section commits any offence under this Act, such officer shall, in addition to any other penalty which may be imposed under any other law for the time being in force, be liable to such punishment as is specified in sub-section (1) of section 156 for the offence committed by him.”;

(3) after section 82, the following new section shall be inserted, namely :—

Disposal of goods not exported or removed from the port.— (1)

Where any goods are not loaded on the conveyance for export or removed from the port area within one month of the date of their entry into, a customs port or customs station or within such extended period as the appropriate officer may allow, such goods may, after due notice to the owner, if his address could be ascertained, or after due notice to the shipping agent or custodian of the goods, as the case may be, if his address could not be ascertained, be sold or removed from the port to a customs warehouse, under the orders of appropriate officer.

(2) Where any goods could not be loaded on the conveyance or removed from the port area within one month of the date of entry, the officer of customs not below the rank of an Assistant Collector of Customs may, on an application made to him by the owner, the shipping agent or, as the case may be, the custodian of goods, shall extend the period of stay of the goods in the port area :

Provided that —

- (a) the animals, perishable and hazardous goods may, with the permission of the appropriate officer, be sold or removed from the port, at any time ;
- (b) the arms and ammunition may be sold or otherwise disposed of at such time and place and in such manner as the Board may, with the approval of the Federal Government, direct.

(3) In case where goods are sold pending any adjudication proceedings, including appeal or revision, before any officer, court or tribunal, the proceeds of sale shall be kept in deposit and, if on such adjudication or, as the case may be, decision in appeal or revision the goods so sold are found not to have been liable to confiscation, the entire sale proceeds, after necessary deduction of duties, taxes or dues as provided in section 201, shall be handed over to the owner.”;

(4) in section 129, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that the Federal Government may, by notification in the official gazettee, prohibit the bringing into Pakistan by sea, land or air in transit to a foreign territory any goods or class of goods.”; and

(5) after Chapter XIX, the following new Chapter shall be inserted, namely :—

**“CHAPTER XIX-A
SETTLEMENT OF CASES**

196K. Indirect Taxes Settlement Commission.—(1) The Federal Government shall appoint an Indirect Taxes Settlement Commission to exercise the powers and perform the functions conferred on it under this Chapter.

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

(3) The members of the Commission shall be appointed by the Federal Government from amongst persons of integrity and outstanding ability having special knowledge of, and experience in, matters relating to customs, central excise and sales tax laws and procedures, and having not less than twenty-two years of service in the customs, central excise or sales tax departments :

Provided that the Federal Government may also appoint suitable number of associate members, not exceeding one associate member for each bench of the Commission, from amongst persons of integrity and outstanding ability who are qualified chartered accountants or cost accountants or possess such qualification and experience as may be prescribed by the Federal Government.

(4) The terms, conditions and tenure of service of associate members shall be determined by the Federal Government.

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

196-L. Definitions.—In this Chapter, unless the context otherwise requires,—

(i) “associate member” means an associate member appointed under proviso to sub-section (3) of section 196-K;

(ii) “case” means any proceedings initiated under sections 193, 194-A, or 195-A and pending with any authority, court or tribunal on the

date of making the application under sub-section (1) of section 196-N :

Provided that the proceedings relating to smuggling of narcotics or narcotic and psychotropic substances shall not be proceedings within the meaning of this clause :

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

- (iii) "Chairman" means the Chairman of the Commission ;
- (iv) "Commission" means the Indirect Taxes Settlement Commission appointed under section 196-K ; and
- (v) "member" means a member of the Commission and includes the Chairman thereof.

196-M. Powers and functions of the Commission.—(1) The powers and functions of the Commission may be exercised and performed by benches constituted by the Chairman from amongst the members and associate members.

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

Provided that where the applicant makes an application under section 196-N, in writing, for decision of his case without the associate member, the bench shall be so constituted :

Provided further that, where the Chairman is not a member of the bench, the Chairman may authorise any member to perform his functions on the bench.

(3) No act or proceeding of the Commission shall be invalid merely on the ground of existence of any vacancy of an associate member on the bench.

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

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

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

(6) In addition to the powers conferred on the Commission under this Chapter, it shall have all the powers which are vested in an officer of customs for the proper perform of its functions under this Chapter.

196-N. Application for settlement of cases.—(1) Any person aggrieved by any order or decision may, at any stage of his case, make an application in such form and in such manner as may be prescribed, containing full and true disclosure of his circumstances and the facts which he may not have disclosed earlier, the manner in which he evaded or avoided payment of duty, the additional amount of duty payable in this regard and such other particulars as may be prescribed, to the Commission to have the case settled, and any such application shall be disposed of in the manner provided hereinafter :

Provided that no such application shall be made unless the total amount of duty payable exceeds one hundred thousand rupees.

(2) Every application made under sub-section (1) shall be accompanied by a fee of one thousand rupees.

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

196-O. Disposal of applications by the Commission.—(1) The Commission may, before disposing of any application, call for such particulars as it may require in respect of the application brought before it, or cause further enquires to be made by the Collector of Customs and on the basis of his report

and having regard to the nature and circumstances of the case, it may, by order,

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

(2) Notwithstanding anything contained in sub-section (1), an application shall not be proceeded with under that sub-section if the Collector of Customs objects to such application on the ground that the particulars of evasion on the part of the applicant or perpetration of fraud by him for evading customs-duty under this Act and the rules made thereunder has been established or is likely to be established by an Officer of Customs :

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

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

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

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

(6) Where a settlement becomes void, the proceedings with respect to the matters relating to the settlement shall be revived from the stage at which the

application was allowed, except the matters pending in appeal or revision before making an application under sub-section (1) of section 196-N, and the concerned officer of customs may, notwithstanding anything contained in any other provision of this Act and the rules made thereunder, complete such proceedings.

(7) The Commission may, if it is of the opinion that any person who made an application under section 196-N does not cooperate with the Commission in the proceedings before, it send the case back to the Officer with whom such case was pending at the time application under that section was made, who shall thereupon dispose of the case in accordance with the provisions of this Act and the rules made thereunder, as if no application under section 196-N had been made.

196-P. Recovery of sums due under an order of settlement.—Any sum specified in an order of settlement passed under sub-section (4) of section 196-O shall, subject to such conditions as may be specified therein, be recovered, and any additional duty or penalty for default in making payment of such sum, may be imposed and recovered in accordance with the provisions of this Act and the rules made thereunder by the officer of customs having jurisdiction in the case.

196-Q. Bar on subsequent application for settlement in certain cases.—No fresh application for settlement shall be made where—

- (i) an order of the settlement passed under section 196-O provides for the imposition of a penalty on the person on the ground of evasion of customs duty ; or
- (ii) a person is convicted of any offence under section 156 (1) ; or
- (iii) a case is sent back to the officer of customs by the Commission for assessment or re-assessment for any reason ; or
- (iv) the settlement becomes void under this Chapter.

196-R. Order of Settlement to be conclusive—Every order of the Commission passed under section 196-O shall be conclusive as to the matter stated therein and no matter covered by such order shall, save as otherwise provided in this Chapter, be re-opened in any proceeding under this Act or under any law for the time being in force.

196-S. Power of the Commission to re-open proceedings.—If the Commission is, for reasons to be recorded in writing, of the opinion that for the

proper disposal of the case pending before it, it is essential to re-open any proceedings connected with the case but which have been completed under this Act by any officer of customs before the application under section 196-N was made, it may, with the concurrence of the applicant, re-open such proceedings and pass such order thereon as it thinks fit, as if the case in relation to which the application for settlement had been made by the applicant under that section covered such proceedings as well :

Provided that no proceedings shall be re-opened by the Commission under this section if the period between the finalization of such proceedings and the date of application for settlement under section 196-N exceeds one year.

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

196-U. Communications of orders.—The Commission shall communicate its order to the applicant, the Collector, the adjudicating officer and the officer incharge of the Agency which detected the evasion or seized the goods.”;

(6) for the words “Assistant Collector”, wherever occurring, the words “Assistant Collector or Deputy Collector” shall be substituted ;

(7) for the words “Deputy Collector”, wherever occurring, the words “Additional Collector” shall be substituted ; and

(8) the amendments set out in the First Schedule shall be made in the First Schedule to the Customs Act, 1969 (IV of 1969).

5. Amendment of Ordinance XVII of 1969.—In the Securities and Exchange Ordinance, 1969 (XVII of 1969), in section 8, in sub-section (3), the proviso shall be omitted.

6. Amendment of Act XXVII of 1974.—The following amendments shall be in the Members of Parliament (Salaries and Allowances) Act, 1974 (XXVII of 1974), namely :—

(1) in section 3,—

(a) for the words “three thousand” the words “five thousand” shall be substituted ; and

- (b) in the proviso, for the words "three thousand" the words "five thousand" shall be substituted ;
- (2) in section 4, in sub-section (1),—
 - (a) for the words "three hundred" the words "four hundred" shall be substituted ; and
 - (b) for the words "two hundred" the words "two hundred and fifty" shall be substituted ;
- (3) in section 4B, for the word "two" the word "three" shall be substituted ;
- (4) in section 5,—
 - (a) in sub-section (1), in clause (b), for the words "Economy class" the words "business class" shall be substituted ; and
 - (b) after sub-section (3), the following new sub-section shall be added, namely :

“(4) A member shall be entitled to travel by air in first class while travelling abroad on an official visit.” ;
- (5) in section 6, in clause (b), for the words "economy class" the words "business class" shall be substituted ;
- (6) in section 10,—
 - (a) in sub-section (1),—
 - (i) for the word "forty-five" the word "fifty" shall be substituted; and
 - (ii) in the proviso, for the word "forty-five" the word "fifty" shall be substituted ;
 - (b) in sub-section (2),—
 - (i) for the word "thirty" the word "thirty-five" shall be substituted; and
 - (ii) for the word "forty-five" the word "fifty" shall be substituted ; and

- (c) after sub-section (2), amended as aforesaid, the following new sub-section shall be inserted, namely :—
- “the members referred to in sub-section (1) or, as the case may be, amount of thirty-five thousand rupees in cash referred to in sub-section (2), be entitled to nine business class open return air tickets from the airport nearest to his constituency to Islamabad.”;
- (7) in section 11, for the words “four thousand” the words “four thousand and six hundred” shall be substituted ;
- (8) in section 13, for sub-section (1) the following shall be substituted, namely :—
- “(1) A Leader for the House and a Leader of Opposition, other than the Prime Minister, shall be entitled to the salaries, allowances and privileges as are admissible to a Federal Minister under the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975).”;
- (9) after section (13), amended as aforesaid, the following new section shall be inserted, namely :—
- “13A. *Chairman of the Standing Committee.*—A member elected as the Chairman of a Standing Committee of a House shall, in addition to the salary, allowances and facilities admissible as a member, be entitled to—
- (a) an honorarium of seven thousand and seven hundred rupees per month ;
 - (b) the services of a Private Secretary in Basic Pay Scale 17, Stenographer in Basic Pay Scale 15, Driver in Basic Pay Scale 4 and one Naib Qasid in Basic Pay Scale 1 ;
 - (c) telephone facility in the office to a limit of five thousand rupees per month ;
 - (d) office accommodation with necessary furniture and equipment;
 - (e) 1300 CC car and 360 liters of petrol per month for local use ; and

- (f) installation of telephone at the residence at Islamabad at Government expense and exemption of rental and payment of charges of calls upto a maximum of two thousand five hundred rupees per month :

Provided that a Chairman of the Standing Committee of a House shall, on the provision of car under clause (e), not be entitled to conveyance allowance referred to in section 4,

Explanation.—For the purpose of this section, the functional Committees of the Senate, namely, the Committee on government Assurances, Committee on Problems of Less Developed Areas, Committee on Human Rights and Committee on Rules of Procedures and Privileges shall deem to be the Standing Committees thereof.”; and

(10) after section 14A, the following new section shall be inserted, namely :—

“14B. *Increase in emoluments.*—The salaries, allowances and privileges of Members shall automatically be revised along with the revision of the emoluments of the civil servants.”.

7. **Amendment of Act IX of 1975.**—The following amendments shall be made in the President’s Pension Act, 1974 (IX of 1975), namely :—

(1) in section 2,—

(a) in sub-section (1), for the words “five thousand” the words “ten thousand” shall be substituted ;

(b) in sub-section (2),—

(i) for the words “fifty-six thousand” the words “one hundred and twenty thousand” shall be substituted ; and

(ii) for the words “two lakh and eighty thousand” the words “six hundred thousand” shall be substituted ;

(2) for section 3 the following shall be substituted, namely :—

“3. *Provision of Other Facilities.*—(1) The President who is entitled to pension under this Act, shall further be entitled to the facilities specified in clause (a) of the Schedule.

- (2) The widow of the President referred to in sub-section (1) shall be entitled to the facilities specified in clause (b) of the Schedule.”; and
- (3) for the Schedule the following shall be substituted, namely :—

“THE SCHEDULE”

(See section 3)

- (a) (i) Exemption from the provision of the Pakistan Arms Ordinance, 1965 (W.P. Ordinance No. XX of 1965), or any other law for the time being in force relating to the possession of arms, fire arms or ammunition.
- (ii) Diplomatic Passport for self, wife and dependent children.
- (iii) Access to Government guest houses, rest houses and circuit houses in the country, free of charge.
- (iv) Installation of telephone at residence at Government expense and exemption from payment of its rental charges and of charges of calls made therefrom to the extent of rupees forty-eight thousand during a financial year in the aggregate.
- (v) Service of one Private Secretary in BPS-17 or 18, one security guard, one driver and one cook for life from the date on which right to receive pension under this Act accrues.
- (vi) Free medical aid for life in Pakistan and abroad subject to approval by the Medical Board for self, wife and dependent children.
- (vii) Free official residence for life or rent at the rate of twelve thousand rupees per month if official residence is not provided or occupied.
- (viii) An amount of one hundred thousand rupees for movement of household effects and collection of papers and books.
- (b) (i) Seven thousand and five hundred rupees per month.
- (ii) Free official residence or rent at the rate of twelve thousand rupees per month if official residence is not provided or occupied.

- (iii) Free medical aid in Pakistan and abroad subject to approval of the Medical for herself and dependent children, if any.
- (iv) Installation of telephone at residence at Government expense and exemption from payment of its rental charges and of charges of calls made therefrom the extent of twelve thousand rupees during a financial year in the aggregate.”

8. **Amendment of Act LVIII of 1975.**—The following amendments shall be made, in the President’s Salary, Allowances and Privileges Act, 1975 (LVIII of 1975), namely :—

- (1) in section 2, in clause (a), for the word “wife” and word “spouse” shall be substituted ;
- (2) for section 3 the following shall be substituted, namely :—

“3. *Monthly Salary.*—The salary to be paid to the President shall be twenty-three thousand rupees for mensem free of income tax.”;
- (3) in section 4, for the word “five” the word “twenty” shall be substituted ;
- (4) in section 7, in the proviso, for the full stop at the end of semi-colon shall be substituted and thereafter the following new clause shall be added, namely :—

“(c) the actual charges for electricity and gas consumption.”;
- (5) in section 11, in sub-section (1), for the words “two lakh and fifty thousand” the words “one million” shall be substituted ;
- (6) in section 12, in sub-section (2), for the words “four thousand” the words “twenty-three thousand” shall be substituted ;
- (7) in section 14, in sub-section (1),—
 - (a) in clause (a), for the words “fifty thousand” the words “two hundred thousand” shall be substituted, and

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

(8) in the First Schedule, for the words and comma "The Presidency, Rawalpindi" the words and comma "Aiwan-e-Sadr, Islamabad" shall be substituted ;

(9) in the Second Schedule,—

(a) in column 1, for the figure "2,00,000" the figure "1,000,000" shall be substituted ;

(b) in column 2, for the figure "1,50,000" and figure "600,000" shall be substituted ;

(c) in column 3, for the figure "11,20,000" the figure "2,250,000" shall be substituted ;

(d) in column 4, for the figure "6,00,000" the figure "1,500,000" shall be substituted ;

(e) in column 5, for the figure "2,60,000" the figure "600,000" shall be substituted ;

(f) in column 6, for the figure "300,000" the figure "600,000" shall be substituted ;

(g) in column 7, for the figure "26,30,000" the figure "6,550,000" shall be substituted ; and

(h) for the Note the following shall be substituted, namely :—

"Notes :—(i) The amount of discretionary grant shall be replenished on its utilisation as a revolving fund.

(ii) Sumptuary allowance is exclusive of the expenditure on national celebrations, provision for which is made under "Contract Allowance." ;

(10) for the Third Schedule the following shall be substituted, namely:—

“THIRD SCHEDULE”

[See section 7(b)]

Maximum yearly amounts for improvement and maintenance of official residence.

Improvement, repair and maintenance of residence including maintenance and replenishment of furniture	Rates, taxes and Water	Total
(1)	(2)	(3)
Rs. 1,750,000	Rs. 300,000	Rs. 2,050,000.”; and

(11) after section 16, the following new section shall be inserted, namely :—

“16A. *Increase in Emoluments.*—The salary, allowances and privileges of President shall automatically be revised alongwith the revision of the emoluments of the civil servants.”.

9. **Amendment of Act LIX of 1975.**—The following amendments shall be made in the Prime Minister’s Salary, Allowances and Privileges Act, 1975 (LIX of 1975), namely :—

- (1) in section 2, in clause (a), for the word “wife” the word “spouse” shall be substituted ;
- (2) in section 3, for the words “five thousand” the words “twenty-two thousand” shall be substituted ;
- (3) in section 4, for the words “five thousand” the word “twenty thousand” shall be substituted ;
- (4) in section 7, in the proviso, for the full stop at the end a semi-colon shall be substituted and thereafter the following new clause shall be added, namely :—

“(c) the actual charges for electricity and gas consumption.”;

- (5) in section 11, in sub-section (1), for the words "two lakh and fifty thousand" the words "one million" shall be substituted ;
- (6) in section 12, in sub-section (2), for the words "five thousand" the words "twenty-two thousand" shall be substituted ;
- (7) in section 14, in sub-section (1),—
 - (a) in clause (a), for the words "fifty thousand" the words "two hundred thousand" shall be substituted ; and
 - (b) for clause (b) the following shall be substituted, namely :—

"(b) one motor car of any make and engine power ;";
- (8) in the First Schedule, for the words and comma "The Prime Minister's House, Rawalpindi" the words and commas "The Prime Minister's House, Islamabad" shall be substituted ;
- (9) in the Second Schedule,—
 - (a) in column 1, for the figure "4,00,000" the figure "1,000,000" shall be substituted ;
 - (b) in column 2, the figure "2,00,000" the figure "600,000" shall be substituted ;
 - (c) in column 3, for the figure "15,50,000" the figure "2,500,000" shall be substituted ;
 - (d) in column 4, for the figure "6,50,000" the figure "1,500,000" shall be substituted ;
 - (e) in column 5, for the figure "3,25,000" the figure "750,000" shall be substituted ;
 - (f) in column 6, for the figure "4,00,000" the figure "750,000" shall be substituted ;

(g) in column 7, for the figure "35,25,000" the figure "7,100,000" shall be substituted ; and

(h) for the Note the following shall be substituted, namely :—

"Notes :—(i) The amount of discretionary grant shall be replenished on its utilisation as a revolving fund.

(ii) sumptuary allowance is exclusive of the expenditure on national celebrations, provision for which is made under "Contract Allowance.";

(10) for the Third Schedule the following shall be substituted, namely:—

"THIRD SCHEDULE"

[See section 7(b)]

Maximum yearly amounts for improvement and maintenance of official residence.

Improvement, repair and maintenance of residence including maintenance and replenishment of furniture	Rates, taxes and Water	Total
(1)	(2)	(3)
Rs. 1,200,000	Rs. 150,000	Rs. 1,350,000."; and

(11) after section 16, the following new section shall be inserted, namely :—

"16A. *Increase in Emoluments.*—The salary, allowances and privileges of the Prime Minister shall automatically be revised alongwith the revision of the emoluments of the civil servants."

10. **Amendment of Act LXII of 1975.**—The following amendments shall be made in the Federal Ministers and Ministers of State (Salaries, Allowances and Privileges) Act, 1975 (LXII of 1975, namely :—

(1) in section 2, in clause (b), for the word "wife" the word "spouse" shall be substituted ;

(2) In section 3,—

hundred and fifty shall be substituted ; and

(b) for the words “three thousand” the words “eighteen thousand” shall be substituted ;

(3) in section 4, for the words “three thousand” the words “five thousand” shall be substituted ;

(4) for section 6 the following shall be substituted, namely :—

“6. *Sumptuary Allowance*.—Every Federal Minister and Minister of State shall receive sumptuary allowance at the rate of six thousand rupees per mensem.”;

(5) in section 8,—

(a) in sub-section (2),—

(i) for the words “five thousand” the words “fifteen thousand and five hundred” shall be substituted ;

(ii) for the words “four thousand” the words “fifteen thousand and five hundred” shall be substituted ;

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

“(3) The official residence of the Federal Minister and Minister of State shall be furnished by Government at a cost not exceeding one hundred thousand rupees in accordance with such scale as may be prescribed by the Federal Government from time to time.”; and

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

“(4) Half of the electricity charges in excess of three thousand rupees per mensem shall be paid by the Federal Minister and the Minister of State.”;

(6) in section 9,—

- (a) for the words “five thousand” the words “seventeen thousand” shall be substituted ; and
- (b) for the words “five thousand” the words “fifteen thousand and five hundred” shall be substituted ;

(7) in section 10,—

- (a) for the words “five thousand” the words “seventeen thousand” shall be substituted ;
- (b) for the words “four thousand” the words “fifteen thousand and five hundred” shall be substituted ; and
- (c) in the second proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added namely :—

“Provided also that a Federal Minister and Minister of State shall be entitled to electricity charge specified in sub-section (4) of section 8.”;

(8) after section 10, amended as aforesaid, the following new section shall be inserted, namely :—

“10A. *Residential Telephone, etc.*—(1) A Minister shall be entitled to a telephone to be installed at his residence at Government expense shall be exempted from payment of its rental and charges of calls made therefrom within the country.

(2) A casual telephone facility shall be provided to the Minister during his tour within the country.”;

(9) in section 11,—

(a) In sub-section (4),—

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

“(a) to the actual business class air fare, while travelling within the country, and first class air fare, while travelling abroad.”; and

- (ii) in clause (d), after the word "him", the commas and word "while travelling within the country," shall be inserted; and
- (b) in sub-section (5), in clause (a), for the words and comma "five miles from his headquarters, to a mileage allowance of one rupee per mile if a public conveyance is used or seventy-five paisas per mile if a private car is used" the words and comma "eight kilometers from his headquarters, to an allowance of three rupees per kilometre if the journey is performed by a private vehicle" shall be substituted ;
- (10) in section 12, in sub-section (1), for the words "one hundred" the words "four hundred" shall be substituted ;
- (11) in section 17, in sub-section (2),—
 - (a) for the words "four thousand" the words "twenty thousand two hundred and fifty" shall be substituted ; and
 - (b) for the words "three thousand" the words "eighteen thousand" shall be substituted ;
- (12) in section 20, for the words "one lakh and fifty thousand" the words "three hundred thousand" shall be substituted ; and
- (13) after section 22, the following new section shall be inserted, namely :—

"22A. *Increase in Emoluments.*—The salaries, allowances and privileges of Ministers shall automatically be revised alongwith the revision of the emoluments of the civil servants."

11. **Amendment of Act LXXXII of 1975.**—The following amendments shall be made in the Chairman and Speaker (Salaries, Allowances and Privileges) Act, 1975, namely :—

- (1) In section 2, in clause (c), for the words "wife or wives" the word "spouse" shall be substituted ;
- (2) in section 3, for the words "seven thousand" the words "twenty thousand two hundred and fifty" shall be substituted ;

- (3) in section 4, for the words "four thousand" the words "five thousand" shall be substituted ;
- (4) in section 6, for the words "three thousand" the words "six thousand" shall be substituted ;
- (5) in section 7, after the word "Speaker", the words " and the members of their families" shall be inserted ;
- (6) in section 8,—
 - (a) in sub-section (1), in the proviso, for the words "one thousand" the words "three thousand" shall be substituted ;
 - (b) in sub-section (1A), for the words "eight thousand" the words "seventeen thousand" shall be substituted ;
 - (c) in sub-section (2), for the words "sixty thousand" the words "one hundred thousand" shall be substituted ;
 - (d) in sub-section (3), for the words "eight thousand" the words "seventeen thousand" shall be substituted ; and
 - (e) in sub-section (4), for the words "eight thousand" the words "seventeen thousand" shall be substituted ;
- (7) after section 8, amended as aforesaid, the following new section shall be inserted, namely :—

8A. *Residential Telephone, etc.*—(1) The Chairman and the Speaker shall be entitled to a telephone to be installed at their residences at Government expense and shall be exempted from payment of its rental and charges of calls made therefrom within the country.

(2) A casual telephone facility shall be provided to the Chairman and the Speaker during their tour within the country."
- (8) in section 10, in sub-section (1), for the word "fifty" the words "four hundred" shall be substituted ;

- (9) in section 16, in sub-section (1), for the words "one lakh and fifty thousand" the words "three hundred thousand" shall be substituted; and

- (11) after section 17, amended as aforesaid, the following new section shall be inserted, namely :—

"17A. *Discretionary Grant.*—The Chairman and the Speaker shall be authorised to a discretionary grant of six hundred thousand rupees per annum."; and

- (12) after section 19, the following new section shall be inserted, namely:—

"19A. *Increase in Emoluments.*—The salaries, allowances and privileges of Chairman and Speaker shall automatically be revised alongwith the revision of the emoluments of the civil servants."

12. **Amendment of Act LXXXIII of 1975.**—The following amendments shall be made in the Deputy Chairman and Deputy Speaker (Salaries, Allowances and Privileges) Act, 1975 (LXXXIII of 1975), namely :—

- (1) in section 2, in clause (d), for the words "wife or wives" the words "spouse" shall be substituted ;
- (2) in section 3, for the words "six thousand" the words "eighteen thousand" shall be substituted ;
- (3) in section 4, for the words "four thousand" the words "five thousand" shall be substituted ;
- (4) in section 6, for the words "two thousand" the words "six thousand" shall be substituted.
- (5) in section 7, after the words "Deputy Speaker" the words "and members of their families" shall be inserted ;
- (6) in section 8,—
 - (a) in sub-section (1), in the proviso, for the words "seven hundred and fifty" the words "three thousand" shall be substituted ;

- (b) in sub-section (1A), for the words "seven thousand" the words "fifteen thousand and five hundred" shall be substituted;
 - (c) in sub-section (2), for the words "fifty thousand" the words "one hundred thousand" shall be substituted ;
 - (d) in sub-section (3), for the words "seven thousand" the words "fifteen thousand and five hundred" shall be substituted ;
- (7) after section 8, amended as aforesaid, the following new section shall be inserted, namely :—

"8A. *Residential Telephone, etc.*—(1) The Deputy Chairman or the Deputy Speaker shall be entitled to a telephone at his residence at Government expense and shall be exempted from payment of its rental and charges of calls made therefrom within the country.

(2) A casual telephone facility shall be provided to the Deputy Chairman or the Deputy Speaker during his tour within the country. ;

- (8) in section 10, in sub-section (1)m, for the word "fifty" the words "four hundred" shall be substituted ;
- (9) in section 16, in sub-section (1), for the words "one lakh and fifty thousand" the words "three hundred thousand" shall be substituted.
- (10) in section 17, in sub-section (2), for the word "six" the word "eighteen" shall be substituted ;
- (11) after section 17, amended as aforesaid, the following new section shall be inserted namely :—

"17A. *Discretionary Grant.*—The Deputy Chairman and Deputy Speaker shall be authorised to discretionary grant of four hundred thousand rupees per annum "; and

- (12) after section 19, the following new section shall be inserted, namely :—

"19A. *Increase in Emoluments.*—The salaries, allowances and privileges of Deputy Chairman and Deputy Speaker shall automatically be revised alongwith revision of the emoluments of the civil servants."

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

- (1) after section 4, the following new section shall be inserted, namely :—

“4A. *Private income tax authorities.*—(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue may, with the prior approval of the Federal Government, appoint any private agency to exercise the functions and powers, including assessment of income and collection of taxes, of any income tax authority subordinate to it in respect of such persons or classes of persons, incomes or classes of incomes, cases or classes of cases or such areas as may be assigned to it by the Central Board of Revenue and all the provisions of the Ordinance shall apply accordingly.

(2) The Central Board of Revenue may prescribe procedure of appeal against the orders of the assessment made by a private agency in exercise of the powers conferred on it under sub-section (1), and the provisions of sections 134 to 138 shall, *mutatis mutandis*, apply to the orders passed in such appeals.”;

(1A) in section 12, sub-section (18A) shall be omitted ;

- (2) in section 19, after sub-section (3), the following explanation shall be added and shall be deemed always to have been so added, namely :—

“*Explanation.*—For the purpose of this section, any property, the owner of which is in receipt of any rent, whether in cash or otherwise, whether from employer or otherwise, shall not be taken to be in the occupation of such owner for the purpose of his own residence.”;

- (3) in section 24, in clause (i), the proviso shall be omitted.”;

- (4) in section 50,—

(i) in sub-section (2B), after the words “special deposit receipt”, the words “or cash deposit receipts or rupee travellers’ cheques” shall be inserted ;

- (ii) in sub-section (5), in clause (b), for the colon at the end a semi-colon shall be substituted, and thereafter the following provisos shall be added, namely :—

“Provided that in the case of a manufacturer importing raw materials exclusively for its own use, the Regional Commissioner of Income Tax may certify reduction of the rate of collection under this sub-section by fifty per cent, if the aggregate of tax paid or collected under this sub-section during that year equals the amount of tax paid by such assessee in the immediately preceding year and the certificate is not issued during the first year of assessee's business :

Provided further that the provisions of this sub-section shall not apply to any person re-importing re-usable containers for re-export qualifying for customs and sales tax exemption on temporary import under customs Notification SRO 344(I)/95, dated the 25th April, 1995 :

Provided also that if at any stage it is known that the provisions of this proviso have been misused, such person shall be treated as an assessee in default in respect of such tax and be treated accordingly.”;

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

“(7F) At the time of preparing mobile telephone bills the person responsible for preparing such bills shall charge tax on the amount of the mobile telephone bill at the rates specified in the First Schedule, and the credit for the tax so collected in any financial year shall, subject to the provisions of section 53, be given in computing the tax payable by such subscriber for the assessment year commencing on the first day of July next following the said financial year, or in the case of an assessee to whom section 72 or section 81 applies, the assessment year in which the “said date” as referred to therein falls, whichever is the later :

Provided that nothing contained in this sub-section shall apply where the Government or a diplomat is the subscriber.”;

- (5) in section 58,—
(i) in sub-section (1),—

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

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

“(d) the total expenses incurred by the assessee, his spouse, minor children and dependents during the period or periods specified in the notice and the details thereof.”; and

(ii) sub-section (2) shall be omitted ;

- (6) In section 59C, in sub-section (1),—

(i) after the word “tax”, the words “or minimum fixed tax” shall be inserted ;

(ii) in clause (a), the word “and” at the end shall be omitted ;

(iii) after clause (b), the word “and” shall be added ; and

(iv) after clause (b), amended as aforesaid, the following new clause shall be added, namely :—

“(c) for persons engaged in or carrying on any business or profession, whereunder an assessee may be required to pay a minimum fixed amount of tax without being required to furnish a return of his total income under sections 55 or 56 and receipt obtained for payment of such tax shall be deemed to be an order of assessment under section 59A.”;

- (7) in section 80C, in sub-section (2), in clause (a), after sub-clause (ii) the following new sub-clause shall be added, namely :—

“(iii) the amount on which tax is deductible under sub-section (7A) of section 50 in respect of lease of right to collect octroi duties, tolls, fees or other levies, by whatever name called and”;

(8) in section 85, in sub-section (2),—

- (i) for the colon at the end a full stop shall be substituted; and
- (ii) the proviso shall be omitted ;

(9) in section 86, for the word "fifteen" the word "twenty-four" shall be substituted ;

(10) in section 88, for the word "fifteen" the word "twenty-four" shall be substituted ;

(11) in section 89,—

- (i) for the word "fifteen" the word "twenty-four" shall be substituted ;
- (ii) for the colon at the end a full stop shall be substituted ; and
- (iii) the proviso shall be omitted ;

(12) after section 107, the following new section shall be inserted, namely :—

"107A. *Tax Credit*.—(1) Notwithstanding anything contained in this Ordinance, the Central Board of Revenue may make scheme or schemes for the provisions of tax credit, and such credit shall be available to such persons or classes of persons, in such manner, at such rates and in such areas as may be specified in such scheme or schemes.

(2) The Central Board of Revenue may, by notification in the official Gazette, make provisions relating to the adjustment of tax credit, or any other matter connected with or incidental to, the tax credit."

(13) in section 108, in sub-clause (i),—

- (i) in paragraphs (A), for the figures "500" and "200" the figures "300" and "100" shall respectively be substituted ;

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

“(B) for the period of default the amount calculated as provided at (A) above plus Rs. 500 for companies and Rs. 200 in other cases for each day of default :—

Provided that the amount of penalty shall in no case exceed fifty per cent of the amount of tax assessed ; and

- (iii) paragraphs (C) and (D) shall be omitted ;

- (14) in section 129, in sub-section (2),—

- (i) the words “and not less than fifteen per cent of the amount of tax assessed” shall be omitted ;
- (ii) for the colon at the end a full stop shall be substituted ; and
- (iii) the proviso shall be omitted ;

- (15) in section 130, in sub-section (1),—

- (i) for the words “two thousand five hundred”, occurring for the first time the words “one thousand” shall be substituted ; and
- (ii) for the words “a fee of two thousand five hundred rupees” the words “a fee of one thousand rupees in case of companies and two hundred rupees in case of other assesseees” shall be substituted ;

- (16) in section 134,—

- (i) in sub-section (3),—
- (a) for the colon at the end a full stop shall be substituted ; and
- (b) the proviso shall be omitted ; and

(ii) in sub-section (5),—

- (a) for the words “five thousand”, occurring for the first time, the words “two thousand five hundred” shall be substituted ; and
- (b) for the words “a fee of five thousand rupees” the words “a fee of two thousand rupees in case of companies and five hundred rupees in case of other assesseees” shall be substituted ;

(17) in section 138, in sub-section (4),—

- (i) for the words “two thousand five hundred”, occurring for the first time, the words “one thousand” shall be substituted ; and
- (ii) for the words “a fee of two thousand five hundred rupees” the words “a fee of one thousand rupees in case of companies and two hundred rupees in case of other assesseees” shall be substituted ;

(18) in section 138A,—

- (i) in sub-section (2), after the word “members”, the words “and associate members” shall be inserted ; and
- (ii) after sub-section (3), the following new sub-sections shall be inserted, namely :—

“(3A) The Federal Government may also appoint from amongst person of integrity and outstanding ability a person with such experience as may be prescribed, being a Chartered Accountant or a Cost and Management Accountant or possessing such qualification as may be prescribed by the Federal Government, as an associate member of the Commission :

Provided that the number of associate members shall not exceed the number of benches of the Commission.

(3B) The terms, conditions and tenure of service of the associate members shall be determined by the Federal Government.”;

- (19) in section 138B, clauses (i), (ii), (iii) and (iv) shall be re-numbered as clauses (ii), (iii), (iv) and (v) respectively and before such namely :—

“(i) “associate member” means an associate member appointed under sub-section (3A) of section 138A ;”;

- (20) in section 138C, in sub-section (2), in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following further proviso shall be added, namely :—

“Provided further that where the applicant makes an application under section 138D in writing for settlement of his case with the inclusion of associate member in the bench, the bench shall be so constituted.”;

- (21) in section 138D,—

- (a) in sub-section (1), after the word “assessee” the words “whose case falls under clause (a) of sub-section (2A) of section 138C” shall be inserted ; and
- (b) after sub-section (1), amended as aforesaid, the following new sub-section shall be inserted, namely :—

“(1A) An assessee whose case falls under clause (b) of sub-section (2A) of section 138C may make an application in such form and in such manner as may be prescribed against an assessment order or an order passed by an appellate authority, not being the Income Tax Appellate Tribunal or any court of law, to the Commission, to have the case settled and any such application shall be disposed of in the manner provided hereinafter :

Provided that the tax payable under such order exceeds twenty-five thousand rupees.”;

- (22) in section 138E, in sub-section (1), after the words “disposing of any application”, the words “filed under sub-section (1) or sub-section (1A) of section 138D” shall be inserted ;

- (23) after section 138E, amended as aforesaid, the following new section shall be inserted, namely :—

“138EE. *Disposal of second appeal cases.*—

- (1) The Commission may, by an order, direct the Commissioner to withdraw an appeal preferred by him before the Income Tax Appellate Tribunal.
- (2) The Commission may, before making an order under sub-section (1), call for such particulars, records or report as it may require or cause further enquiries to be made by the Commissioner.
- (3) No order under sub-section (1), shall be made unless the Commissioner has been given a reasonable opportunity of being heard.”;

- (24) in section 143, for the word, brackets, figure and letter “or (7E)” the comma, brackets, figures, letter and word “, (7E) or (7F)” shall be substituted ;

- (25) after section 143B, the following new sections shall be added, namely :—

“143C. *displaying of National Tax Number Certificate.*—(1) All assessees having income from business or profession shall display their National Tax Number certificate at some conspicuous place of their business premises.

(2) Where any person has, without reasonable cause, failed to comply with the provisions of sub-section (1), the Deputy Commissioner may, with the prior approval of Commissioner impose a fine which may not exceed two thousand rupees.

(3) No action under sub-section (2) shall be taken unless the assessee has been given a reasonable opportunity of being heard.

143D. *Obtaining of National Tax Number Card.*—(1) All assessees shall obtain National Tax Number Card on payment of a prescribed fee.

(2) Where any person has, without reasonable cause, failed to comply with the provisions of sub-section (1), the Deputy Commissioner may, with the prior approval of the Commissioner, impose a fine not exceeding two thousand rupees.

(3) No action under sub-section (2) shall be taken unless the assessee has been given a reasonable opportunity of being heard.”;

(26) in section 165, in sub-section (2),—

- (i) in clause (d), the word “or” at the end shall be omitted ; and
- (ii) in clause (e), for the full stop at the end a semi-colon and the word “; or” shall be substituted and thereafter the following new clause shall be added, namely :—

“(f) prescribe forms for return of total income, or statements, which may include details of personal expenses.”;

(27) in First Schedule,—

(A) in Part I,—

(I) in paragraph A,—

- (i) in proviso (b), in item (iii), for the figure “100,000” the figure “200,000” shall be substituted ; and
- (ii) after proviso (d), a new proviso shall be inserted, namely :—

“(dd) Notwithstanding anything contained in this Ordinance, the rebate for allowance under section 47 shall be computed at the average rate of tax and allowed accordingly.”;

(II) in paragraph CCC, in sub-paragraph (i), after clause (d), the following new clause shall be added, namely :—

“(e) on the income representing lease money on account of octroi duties, tolls, fees or other levies. Five per cent of the sale price.”;

- (III) in paragraph G, for sub-paragraphs (1) and (2) the following shall be substituted, namely :—

“(1) Goods transport vehicles with registered laden weight of—

- (a) less than 2030 kilograms; One thousand two hundred rupees per annum.
- (b) 2030 kilograms or more but less than 8120 kilograms ; Seven thousand two hundred rupees per annum.
- (c) 8120 Kilograms or more but less than 15000 kilograms ; and Twelve thousand rupees per annum.
- (d) 15000 kilograms or more. Eighteen thousand rupees per annum :

Provided that no collection shall be made in respect of goods transport vehicles falling under sub-clause (b) after ten years from the date of first registration of such vehicle with a motor vehicle registration authority in Pakistan.

- (2) passenger transport vehicles plying for hire with registered seating capacity of —

- (a) four or more persons but less than ten persons ; Twenty-five rupees per seat per annum.
- (b) ten or more persons but less than twenty persons; and Sixty rupees per seat per annum.
- (c) twenty persons or more. One hundred rupees per seat per annum ;”;

- (IV) for paragraph H, the following shall be substituted ;

"H. Rates of collection of income tax under sub-sec-

(i) "Sale of property consisting of lease of right to collect octroi duties, tolls fee or other levies, by whatever name called. Five per cent of the sale price.

(ii) In others cases. Three per cent of the sale price."

(V) in paragraph HH, for the word "Five" the words "Seven and one half" shall be substituted ;

(VA) in paragraph K, for sub-paragraph (a) the following shall be substituted, namely:—

"(a) in the case of commercial consumer if the electricity bill—

(i)	does not exceed Rs. 400	Rs. 60
(ii)	exceeds Rs. 400 but does not exceed Rs. 600	Rs. 80
(iii)	exceeds Rs. 600 but does not exceed Rs. 800	Rs. 100
(iv)	exceeds Rs. 800 but does not exceed Rs. 1000	Rs. 160
(v)	exceeds Rs. 1000 but does not exceed Rs. 1500	Rs. 240
(vi)	exceeds Rs. 1500 but does not exceed Rs. 2000	Rs. 360
(vii)	exceeds Rs. 2000 but does not exceed Rs. 2500	Rs. 480
(viii)	exceeds Rs. 2500 but does not exceed Rs. 3000	Rs. 600
(ix)	exceeds Rs. 3000	Rs. 720"

(VI) after paragraph K, substituted as aforesaid, the following new paragraph shall be added, namely :—

"L. Rate of collection of income tax under sub-section (7F) of section 50. Ten per cent of the bill."

(B) in part IV, in paragraph A, in sub-paragraph (1), for the words "paragraph C of Part I and paragraph A of Part II of this Schedule as if the assessee were a company to which the first

proviso to paragraph A of the said Part II applied" the words "paragraph A of Part V of this Schedule relevant to the rates of public companies" shall be substituted ;

(C) in Part V, in paragraph A,—

(i) in sub-paragraph (2), for the TABLE the following shall be substituted, namely :—

"TABLE

Assessment Year	Banking Company	Public Company other than a banking Company	Other Company
1993-94	64 per cent	42 per cent	52 per cent
1994-95	62 per cent	39 per cent	49 per cent
1995-96	60 per cent	36 per cent	46 per cent
1996-97	60 per cent	36 per cent	46 per cent
1997-98	58 per cent	33 per cent	43 per cent
1998-99	55 per cent	30 per cent	40 per cent"
			; and

(ii) in sub-paragraph (3), for figures "1998-99" the figures "1999-2000" shall be substituted ;

(28) in Second Schedule,—

(I) in Part I,—

(i) the following clauses and the entries relating thereto shall be omitted, namely :—

- (a) (6) ;
- (b) (10) ;
- (c) (11) ;
- (d) (41) ;
- (e) (41A) ;
- (f) (65) ;
- (g) (71A) ;

- (h) (80) ;
- (i) (83) ;
- (j) (84) ;
- (k) (85) ;
- (l) (113) ;
- (m) (127) ;
- (n) (130) ;
- (o) (149K) ;
- (p) (149L) ; and
- (q) (181). :

Provided that the existing beneficiaries and operative contracts to which clause (127) applied upto the 30 June, 1996, shall continue to have the benefit of exemption until the period stipulated therein has expired.

- (ii) in clause (91), after sub-clause (xxxv), the following new sub-clauses shall be added, namely :—

“(xxxvi) Azad Kashmir President's Mujahid Fund, 1972 ; National Institute of Cardiovascular Diseases, (Pakistan) Karachi ; Businessmen Hospital Trust, Lahore; Premier Trust Hospital, Mardan ; Faisal Shaheed Memorial Hospital, Gujranwala ; Faisal Shaheed Memorial Hospital Trust, Gujranwala; Khair-un-Nisa Hospital Foundation, Lahore; Sind and Baluchistan Advocates' Benevolent Fund; Rashid Minhas Memorial Hospital Fund; and

(xxxvii) Any relief or welfare fund established by the Federal Government.”;

- (iii) in clause (102C), for the figure “1998” the figure “1997” shall be substituted ;
- (iv) in clause (121A), after the words “an assessee from a pioneer industrial undertaking”, the words, figures, letters and commas “which is set up by 30th day of June, 1997,” shall be inserted ;
- (v) in clause (121B), after the words “Territory”, the words, figures, letters and commas “by 30th day of June, 1997,” shall be inserted ;

- (vi) in clause (126), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that nothing contained in this clause shall apply to an industrial undertaking set up after the 30th June, 1997.”;

- (vii) in clause (126A), for the words and figure “thirty-first day of December, 2000” the words and figures “thirtieth day of June, 1997” shall be substituted ;

- § [(viii) in clause (126D), for the figure “1999” the figure “1997” shall be substituted ;

- (ix) in clause (128), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that nothing contained in this clause shall apply to an industrial undertaking set up after the 30th June, 1997.”;

- (x) in clause (167C),—

- (a) for the word “employer” the word “employee” shall be substituted ; and
- (b) the words “in respect of an expatriate employee whose services are engaged as a technician, consultant or adviser in connection with any project in Pakistan” shall be omitted ;

- § [(xi) in clause (179), in the proviso,—

- (a) in item (a), after semi-colon at the end the word “and” shall be added ;
- (b) in item (b), for the semi-colon and word “; and” at the end a colon shall be substituted ;

- (c) item (c) shall be omitted and thereafter the following proviso shall be added, namely :—
“Provided that nothing contained in this clause shall apply to such company commencing business after the 30th June, 1997.”;

(II) in Part II,—

- (i) in clause (2), for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that nothing contained in this clause shall apply in respect of undertakings whose period of exemption under clause (126) of Part I will expire after the 30th June, 1997.”;

- (ii) clause (7) shall be omitted ; and

- (iii) after clause (11), the following new clause shall be added, namely :—

“(12) The rates of tax as specified in clause (b) and clause (c) of paragraph D of Part V of the First Schedule shall be reduced to 7.5% in case of dividends declared or distributed by purchaser of a power project privatized by WAPDA.”;

- (IIA) in Part III, after clause (13), the following new clauses shall be added, namely :—

“(14) The tax liability of an assessee in whose case valuation of perquisites, allowances and benefits for the purposes of computing income under the head “salary” is made under sub-rule (IA) of rule 3 of the Income Tax Rules, 1982, shall be reduced by two-thirds of the amount representing the difference between the tax on the said income computed on the basis of valuation of perquisites under sub-rule (IA) and the valuation of perquisites computed under sub-rule (I) of the aforesaid Rules.

(15) For the purposes of computing the income chargeable under the head "Salary", the value of perquisites, allowances and benefits in the case of employees of Pakistan International Airlines and journalists covered under the Wage Board Awards shall be computed under the provisions of sub-rule (1) of rule 3 of the Income Tax Rules, 1982."

(III) in Part IV,—

- (i) in clause (9), for the words "who opts out of" the words "unless he opts for" shall be substituted ;
- (ii) in clause (9A),—
 - (a) for the words "who opts out of" the words "unless he opts for" shall be substituted ; and
 - (b) the brackets and words "other than the person engaged in the execution of a contract or sub-contract for designing, supply of plant and equipment and construction of power and transmission line projects" shall be omitted ;
- (iii) after clause (9A), amended as aforesaid the following new clause shall be added, namely :—

"(9B) The provisions of section 80C in so far as they relate to the payments on account of the supply of goods on which tax is deductible under sub-section (4) of section 50 shall not apply to any person, being an importer of goods, from whom tax is collectable under sub-section (5) of section 50 if supplies are made by the same importer under the same name and title and he opts out of the presumptive tax regime :

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

Provided further that nothing contained in this clause shall apply to any manufacturer of goods for which special rates of deduction of tax are specified under clause (c) of sub-section (4) of section 50 :

Provided also that the aggregate overall tax liability in respect of such goods shall not be less than four per cent of the value of goods supplied."

- (iv) after clause (22), the following new clauses shall be added, namely :—

“(23) The provisions of section 80D, shall not apply to local authorities, qualifying for exemption under clause (88) and other than corporate, Government or semi-Governmental bodies, not otherwise liable to income tax :

Provided that nothing contained in this clause shall be construed to authorize any refund of tax already paid or the collection of any outstanding demand created under the said section.

(24) The provisions of sections 56, 65 or section 66A shall not apply to a registered person under the Sales Tax Act, 1990, deriving income under the head “business or profession”, in respect of an assessment year prior to 1996-97, on account of suppression or non-declaration of sales detected on the basis of sales tax returns filed by such person.

(25) The provisions of section 13, Chapter XI and Chapter XII shall not apply for assessment year 1996-97, in respect of investment in business made by a new assessee liable to assessment under a scheme made under clause (c) of sub-section (1) of section 59C.

(26) An expatriate individual, who by virtue of his stay in Pakistan in connection with his employment becomes a resident, shall not be liable to tax in respect of income accruing or arising to him outside Pakistan other than the income derived from a business controlled in or a profession or vocation set up in Pakistan or unless it is brought into or received in Pakistan by him during such income year.” ; and

- “(29) In the Third Schedule, in rule 5, sub-rule (1), in clause (c), the commas, words and figures “and in the case of industrial undertaking commencing commercial production on or after the first day of July, 1981, and before the first day of July, 1988, forty per cent of the written down value” shall be omitted and shall be deemed to have been so omitted with effect from assessment year 1994-95.”

(2) The provisions of—

- (i) paragraphs (4) and items (III), (IV), (V), (VA) and (VI) of sub-paragraph (A) of paragraph (27), shall, for the purposes of deduction or collection of tax, take effect on the first day of July, 1996; and
- (ii) paragraph (7) and item (II) of sub-paragraph (A) of paragraph (27), shall, for the purposes of assessment of income and determination of tax thereon, take effect from the assessment year commencing on or after the first day of July, 1997.

14. **Amendment of Act VI of 1987.**—The following amendment shall be made in the Finance Act, 1987, (VI of 1987), namely :—

In section 12, in sub-section (1), for the words “five hundred” the words “one thousand” shall be substituted.

CAPITAL VALUE TAX

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

(1) in sub-section (1),—

- (i) after the word “years”, the word “or purchase of an air ticket” shall be inserted ; and
- (ii) for the words, brackets and figure “rates specified in sub-section (10)” the words “at the rates specified in the sub-section” shall be substituted ;

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

“(2) The assets and the rates referred to in sub-section (1) are :

<i>Description of asset</i>	<i>Rate of CVT percentage of the capital value</i>
(A) Immovable property (other than residential plots of land with land area upto 240 square yard and flats and apartments with covered area less than 1500 sq. feet) situated in—	
(a) urban area i.e., area falling within the limits of metropolitan corporation, municipal corporation, municipal committee, town committee, cantonment board or the Islamabad Capital Territory ;	5%

- (b) areas between the outer limits of urban areas and the following :— 5%
- municipal or cantonment limits ;
- (ii) in case of the Lahore, upto 30 Kilometers from the municipal or cantonment limits ;
- (iii) in other cases, upto 10 Kilometers from the existing limits of municipal bodies or cantonment boards ;
- (B) Agricultural land with value of Rs. 200,000 and above, situated in areas other than those specified in paragraph (A) above ; 5%
- (C) (I) *Motor Vehicles*
- Motor vehicles, except three wheelers and those with engine capacity up to 800 cubic centimeters ;
- (i) other than those previously used in Pakistan ; 5%
- (ii) previously used in Pakistan, where the period between the first registration and the date of any subsequent registration is—
- (a) less than 5 years ; 2.5%
- (b) 5 years or more but less than 10 years ; and 1.25%
- (c) 10 years or more. Nil.
- (II) in addition to Capital Value Tax payable as above, a further amount of Capital Value Tax shall be payable on purchase of new cars, jeeps, double cabin pick-ups and station wagons, at the following rates :—
- | Motor vehicle of an engine capacity : | in the case of non-taxpayer | in the case of taxpayer. |
|---|-----------------------------|--------------------------|
| (i) not exceeding 1000 c.c. | 2.5% <i>ad val</i> | Nil |
| (ii) exceeding 1000 c.c. but not exceeding 1300 c.c. | 5.0% <i>ad val</i> | 2% <i>ad val</i> . |
| (iii) exceeding 1300 c.c. but not exceeding 1600 c.c. | 7.5% <i>ad val</i> | 4% <i>ad val</i> . |
| (iv) exceeding 1600 c.c. | 10% <i>ad val</i> | 6% <i>ad val</i> . |
- Provided that the provisions of sub-section (5) granting exemption to taxpayers shall not be applicable in respect of such further Capital Value Tax payable under this paragraph.
- (D) Air ticket for foreign travel except in the case of : 3% of the value of the ticket
- (i) Diplomats ;
- (ii) Aircraft crew on duty ; and

- (iii) Dependent children (upto the age of 21 years) and spouse of the purchaser, if he is a National Tax Number Certificate or card holder.

(3) in sub-section (4), in the proviso, the words "not plying for hire" shall be omitted ;

(4) in sub-section (5),—

- (a) the words "and has paid income tax in respect of the assessment year immediately preceding the financial year in which any asset is acquired" shall be omitted ; and
- (b) the proviso shall be omitted.

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

"(10) The Federal Government may, by notification in the official Gazette, exempt any person or class of persons or asset or class of assets from the Capital Value Tax or any further Capital Value Tax payable thereon by him :

Provided that such exemption may be subject to such conditions as may be specified in the notification."

16. **Amendment of Sales Tax Act, 1990.**—The following amendments shall be made in the Sales Tax Act, 1990, namely :—

(1) For section 2 the following shall be substituted, namely :—

"2. *Definitions.*—In this Act, unless there is anything repugnant in the subject or context,—

- (1) "Appellate Tribunal" means the Customs, Excise and Sales Tax Appellate Tribunal constituted under section 194 of the Customs Act ;
- (2) "appropriate officer" means an officer of Sales Tax authorised by the Board by notification in the official Gazette to perform certain functions under this Act ;

(3) "associated persons" means any two or more persons who are close relatives to each other or who are interconnected with each other in the following way, namely :—

- (i) if the persons, being companies or undertakings, are under common management or control or one is the subsidiary of the other ;
- (ii) if a person who is the owner or partner or director of a company or undertaking, or who, directly or indirectly, holds or controls twenty per cent shares in such company or undertaking, is also the owner, partner or director of another company or undertaking, or, directly or indirectly, holds or controls twenty per cent shares in that company or undertaking ;

Explanation.—For the purpose of this clause, the expression "close relatives" mean the family, parents, brothers, sisters and dependents of registered person ;

- (4) "Board" means the Central Board of Revenue constituted under the Central Board of Revenue Act, 1924 (IV of 1924) ;
- (5) "Collector" means the Collector of Sales Tax appointed under section 30 ;
- (6) "Customs Act" means the Customs Act, 1969 (IV of 1969), and where appropriate all rules and notifications made under that Act ;
- (7) "distributor" means a person appointed by a manufacturer, importer or any other person for a specified area to purchase goods from him for further supply and includes a person who in addition to being a distributor is also engaged in supply of goods as a wholesaler or a retailer ;
- (8) "document" includes any electronic data, computer programmes, computer tapes, computer disks, micro-films or any other medium for the storage of such data ;
- (9) "due date" in relation to the furnishing of a return means the 20th day of the month following the end of the tax period, or

such other date as the Federal Government may, by notification in the official Gazette, specify ;

(10) "establishment" means an undertaking, firm or company, whether incorporated or not, an association of persons or an individual ;

(11) "exempt supply" means a supply which is exempt from tax under section 13 ;

(12) "goods" include every kind of movable property other than actionable claims, money, stocks, shares and securities ;

(13) "importer" means any person who lawfully imports any goods into Pakistan ;

(14) "input tax" in relation to a registered person, means the tax—

(a) levied under this Act on the supply of goods received by that person ;

(b) levied under this Act on the goods imported, entered and cleared under section 79 or section 104 of the Customs Act, by that person ;

(c) paid on the goods by an importer or manufacturer, in case of taxed supply ;

(15) "local Sales Tax Office" means the office of Superintendent of Sales Tax, or such other office as the Board may, by notification in the official Gazette, specify ;

(16) "manufacture" or "produce" includes—

(a) any process in which an article singly or in combination with other articles, materials, components, is either converted into another distinct article or product or is so changed, transformed or reshaped that it becomes capable of being put to use differently or distinctly and includes any process incidental or ancillary to the completion of a manufactured product ;

(b) process of printing, publishing, lithography and engraving ; and

- (c) process, and ~~operation~~ of ~~assembling or preparation~~ of goods in any other manner.
- (17) "manufacturer" or "producer" means a person who engages, whether exclusively or not, in the production or manufacture of goods whether or not the raw material of which the goods are produced or manufactured are owned by him ; and shall include—
- (a) a person who by any process or operation assembles, mixes, cuts, dilutes, bottles, packages, repackages or prepares goods by any other manner ;
 - (b) an assignee or trustee in bankruptcy, liquidator, executor, or curator, or any manufacturer, or producer and any person who disposes of his assets in any fiduciary capacity; and
 - (c) any person, firm or company which owns, holds, claims or uses any patents, proprietary, or other right to goods being manufactured, whether in his or its name, or on his or its behalf, as the case may be, whether or not such person, firm or company sells, distributes, consigns, or otherwise disposes of goods ;
- (18) "officer of Sales Tax" means an officer appointed under section 30 ;
- (19) "open market price" means the consideration in money which that supply or a similar supply would generally fetch in an open market ;
- (20) "output tax" in relation to any registered person means the tax charged under this Act in respect of a supply of goods made by that person ;
- (21) "person" includes a company, an association, a body of individuals whether incorporated or not, a public or local authority, a Provincial Government or the Federal Government;
- (22) "prescribed" means prescribed by rules made under this Act ;

- (23) "registered office" means the office or other place of business specified by the registered person in the application made by him for registration under this Act or through any subsequent application to the Collector ;
- (24) "registration number" means the number allocated to the registered person for the purpose of this Act ;
- (25) "registered person" means a person who is registered or is liable to be registered under this Act ;
- (26) "replacement invoice" means a document required to be issued by registered importers, distributors and wholesalers not charging output tax on taxed supplies made by them ;
- (27) "retail price", with reference to the Third Schedule, means the price fixed by the manufacturer, inclusive of all charges and taxes (other than sales tax and octroi) at which any particular brand or variety of any article should be sold to the general body of consumers or, if more than one such price is so fixed for the same brand or variety, the highest of such price ;
- (28) "retailer" means a person supplying goods to general public for the purpose of consumption ;
- (29) "return" means any return required to be furnished under Chapter-V of this Act ;
- (30) "Schedule" means a Schedule appended to this Act ;
- (31) "similar supply", in relation to the open market price of goods, means any other supply of goods which closely or substantially resemble the characteristics, quantity, components and materials of the aforementioned goods ;
- (32) "Special Judge" means the Special Judge appointed under section 185 of the Customs Act ;
- (33) "supply" includes sale, lease or other disposition of goods in furtherance of business carried out for consideration and also includes—
 - (a) putting to private, business or non-business use of goods acquired, produced or manufactured in the course of business ;

- (b) auction or disposal of goods to satisfy a debt owed by a person ;
 - (c) possession of taxable goods held immediately before a person ceases to be a registered person ; and
 - (d) such other transaction as the Federal Government may, by notification in the official Gazette, specify ;
- (34) "tax" means the sales tax, turnover tax, and includes additional tax or any other sum payable under any of the provisions of this Act or the rules made thereunder ;
- (35) "taxable activity" means any activity which is carried on by any person, whether or not for a pecuniary profit, and involves in whole or in part, the supply of goods to any other person, whether for any consideration or otherwise, and includes any activity carried on in the form of a business, trade or manufacture ;
- (36) "tax fraction" means the amount worked out in accordance with the following formula:—
- $$\frac{a}{100+a}$$
- ('a' is the rate of tax specified in section 3);
- (37) "tax fraud" means knowingly, dishonestly or fraudulently and without any lawful excuse (burden of proof of which excuse shall be upon the accused)—
- (i) doing of any act or causing to do any act; or
 - (ii) omitting to take any action or causing the omission to take any action,
- in contravention of duties or obligations imposed under this Act or rules or instructions issued thereunder with the intention of understating the tax liability or overstating the entitlement to tax credit or tax refund to cause loss of tax ;
- (38) "tax identification number (TIN)" means the registration number or any other number allocated to a taxable person ;

- (39) "taxable goods" means all goods other than those which have been exempted under section 13 ;
- (40) "tax invoice" means a document required to be issued under section 23 ;
- (41) "taxable supply" means a supply of taxable goods made in Pakistan other than a supply of goods which is exempt under section 13 and includes a supply of goods chargeable to tax at the rate of zero per cent under section 4 ;
- (42) "taxed supply" means a supply of goods by a registered importer, distributor or wholesaler on which tax has been paid at the stage of import or supply by manufacturer and no further output tax is payable thereon at the time of supply thereof by such importer, distributor or wholesaler ;
- (43) "tax period" means a period of one month or such other period as the Federal Government may, by notification in the official Gazette, specify ;
- (44) "time of supply" a supply made in Pakistan shall be deemed to have taken place at the earlier of the time of delivery of goods or the time when any payment is received by the supplier in respect of that supply :

Provided that where any part payment is received—

- (a) for a supply in a tax period, it shall be accounted for in the return for that tax period ; and
- (b) in respect of an exempt supply, it shall be accounted for in the return for the tax period during which the exemption is withdrawn from such supply :

Provided further that—

- (a) where any goods are supplied by a registered person to an associated person and the goods are not to be removed, the time of supply shall be the time at which these goods are made available to the recipient ; and
- (b) where the goods are supplied under hire purchase agreement, the time of supply shall be the time at which the agreement is entered into ;

(45) "turnover tax" means tax levied under section 3A of this Act."

(46) "value of supply" means,—

- (a) in respect of a taxable supply, the consideration in money including all Federal and Provincial duties, if any, which the supplier receives from the recipient for that supply but excluding the amount of tax :

Provided that—

- (i) in case the consideration for a supply is in kind or is partly in kind and partly in money, the value of the supply shall mean the open market price of the supply excluding the amount of tax ; and
- (ii) in case the supplier and recipient are associated persons and the supply is made for no consideration or for a consideration which is lower than the open market price, the value of supply shall mean the open market price of the supply excluding the amount of tax ;
- (b) in case of trade discounts, the discounted price excluding the amount of tax ; provided that the tax invoice shows the discounted price and the related tax and the discount allowed is in conformity with the normal business practices ;
- (c) in case where for any special nature of a transaction it is difficult to ascertain the value of a supply, the open market price ;
- (d) in case of imported goods, the value determined under section 25 or 25B of the Customs Act, including the amount of customs-duties and central excise duty levied thereon ; and
- (e) in case where there is sufficient reasons to believe that the value of a supply has not been correctly declared in the invoice, the value determined by the Valuation

Committee comprising representatives of trade and the Sales Tax Department constituted by the Collector :

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

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

(47) "wholesaler" means any person who carries on, whether regularly or otherwise, the business of buying and selling goods by wholesale or of supplying or distributing goods, directly or indirectly, by whoelsale for cash or deferred payment or for commission or other valuable consideration or stores such goods belonging to others as an agent for the purpose of sale ; and includes a person who in addition to making retail supplies is engaged in wholesale business ; and

(48) "zero-rated supply" means a taxable supply which is charged to tax at the rate of zero per cent under section 4." ;

(2) in section 3,—

(a) in sub-section (1),—

(i) for the word "fifteen" the word "eighteen" shall be substituted; and

(ii) in clause (a), for the word "business" the words "taxable activity" shall be substituted ; and

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

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

(a) taxable supplies made or goods imported, specified in the First Schedule shall be charged to tax at the rate of twenty-three per cent of the value thereof ;

- (b) taxable supplies made or goods imported, specified in the Second Schedule shall be charged to tax at the rate of five per cent of the value thereof ;
- (c) taxable supplies specified in the Third Schedule shall be charged to tax at the rate of eighteen per cent of the retail price which alongwith the amount of sales tax shall be legibly, prominently and indelibly printed or embossed by the manufacturer on each article, packet, container, package, cover or label, as the case may be ;
- (d) taxable supplies specified in the Fourth Schedule shall be charged to tax at the fixed rate specified therein till the 30th June, 1997 :

Provided that a person whose supplies fall under this clause may opt for paying sales tax at any other rate applicable to such supplies under this section subject to the condition that he shall not be allowed to adopt fixed tax scheme unless a notice of his intention to adopt such scheme is given to the Collector three months prior to such adoption."

- (e) sub-section (4) and sub-section (5) shall be omitted ;

(3) after section 3, amended as aforesaid, the existing section 3A shall be re-numbered as section 3B and before section 3B, re-numbered as aforesaid, the following new section shall be inserted, namely :—

"3A. *Turnover tax*.—(1) Subject to the provisions of this section, there shall be charged, levied and paid turnover tax at the rate of four per cent of the taxable turnover by any manufacturer who is making taxable supplies in the course or furtherance of any taxable activity carried on by him, provided that taxable turnover of that manufacturer does not exceed one million rupees in any period during the last twelve months :

Provided further that the provisions of this section shall not apply to a manufacturer who is making zero rated supplies.

Explanation.—For the purposes of this section, "taxable turnover" means the total value of all taxable supplies of goods other than goods taxable at the rate of zero per cent.

- (2) Notwithstanding the provisions of subsection (1), a manufacturer whose taxable turnover does not exceed one million rupees may, after voluntary registration under section 18 opt for paying sales tax under the provisions of section 3, other than clause (d) of subsection (2) of that section, instead of paying turnover tax under this section subject to the condition that he shall not thereafter be de-registered till the expiry of two years from the date of such registration.
- (3) Subject to such modifications as the Board may specify, all provisions of this Act shall apply to the charge, levy, payment, collection and enforcement of the turnover tax, as if it were sales tax under section 3.
- (4) The application for enrollment as turnover tax-payer shall be made to the Collector in such form and such manner as may be specified by the Board.” ;
- (4) in section 4,—
 - (a) in clause (a), after the words “Pakistan”, the comma and words “, as specified in the Fifth Schedule” shall be added ; and
 - (b) clause (c) shall be omitted ;
- (4A) in section 4, in the proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided further that the Federal Government may, by a notification in the official Gazette, restrict the amount of credit for input tax actually paid and claimed by a person making a zero rated supply of goods otherwise chargeable to sales tax.” ;
- (5) in section 5,—
 - (i) the brackets and figure “(1)” shall be omitted ; and
 - (ii) in the second proviso, after the word “entry” the words, figures and comma “under section 104 of the Customs Act,” shall be inserted ;
- (6) in section 6,—
 - (a) in sub-section (1), for the brackets, letters, word and figure “(IV of 1969)” the words “and the provisions of the said Act

shall, so far as they relate to collection, payment and enforcement of tax under this Act on such goods where no specific provision exists in this Act, apply" shall be substituted ; and

(b) in sub-section (2), for the words "any time before" the words "the time of" shall be substituted ;

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

“(3) The tax due on taxable supplies made in Pakistan shall be paid by any of the following modes, namely :—

(i) through deposit in a bank designated by the Board; and

(ii) through such other mode and manner as may be specified by the Board.”; and

(d) sub-section (4) shall be omitted ;

(7) in section 7,—

(a) in sub-section (1), after the words and commas “input tax”, the words “paid for the purpose of taxable supplies made, or to be made, by him” shall be inserted ;

(b) in sub-section (2),—

(i) clause (iii) shall be omitted ; and

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

“(iv) in case of taxed supply of goods by a registered importer, distributor or wholesaler not charging output tax on the supply of such goods to another registered person who holds a replacement invoice indicating the amount of tax paid at the stage of import or supply by manufacturer.” ;

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

“8. *Tax credit not allowed.*—(1) Notwithstanding anything contained in this Act, a registered person shall not be entitled to reclaim or deduct input tax paid on—

- (a) the goods used or to be used for any purpose other than for taxable supplies made or to be made by him ;
- (b) any other goods which the Federal Government may, by a notification in the official Gazette, specify.

(2) If a registered person deals in taxable and non-taxable supplies, he can reclaim only such proportion of the input tax as is attributable to taxable supplies in such manner as may be specified by the Board.

(3) No person other than a registered person shall make any deduction or reclaim input tax in respect of taxable supplies made or to be made by him.

(4) No person engaged in taxable activity specified in clause (d) of sub-section (2) of section 3 and section 3A shall make any deduction or reclaim input tax, nor shall this tax be creditable as input tax for the taxable activity of any other registered person.” ;

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

“10. *Refund of excess amount of input tax.*—(1) Subject to the provisions of sub-section (2), if in relation to a tax period the total deduction of input tax and other adjustments specified in section 9 exceed the amount of output tax, the excess amount outstanding at the end of that period shall be refunded to the registered person within thirty days of filing of tax return subject to such conditions as may be specified by the Board :

Provided that the refund shall also be admissible to the registered person who, at the time of taking delivery of taxable plant and machinery, its components and spare parts is not making taxable supplies, subject to the condition that he shall, within the period specified by the Board by notification in the Official Gazette, commence taxable supplies and complies with such other conditions as are specified therein.

(2) Notwithstanding anything contained in sub-section (1), the input tax incurred in connection with a zero rated supply shall be refunded not later than thirty days of filing of return in such manner and subject to such conditions as the Board may, by notification in the Official Gazette, specify:

Provided that those zero-rated suppliers who prefer to claim refund of sales tax alongwith customs-duty by making applications to the exporting customs station may continue to claim refund in that manner till such time any other procedure is notified by the Board.

(3) If a registered person is liable to pay any tax, additional tax or penalty payable under any statute administered by the Board, the refund of input tax shall be made after adjustment of unpaid outstanding amount of tax or, as the case may, additional tax and penalty.

(4) Where there is reason to believe that a person has claimed input tax credit or refund which is not admissible to him, the provisions regarding his entitlement to credit or refund and the time limit of thirty days shall not apply till the investigation is completed and the claim is either accepted or rejected.

(5) For the purpose of claiming refund of input tax, the provisions of this section shall come into force from the first day of August, 1996 :

Provided that the tax returns for the month of June, 1996, shall be dealt with in accordance with the existing provisions.” ;

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

“11. *Assessment of tax.*—(1) Where a person who is required to file a tax return fails to file the return for a tax period by the due date or pays an amount which, for some miscalculation is less than the amount of tax actually payable; an officer of Sales Tax shall, after a notice to show cause to such person, make an order for assessment of tax, including imposition of penalty and additional tax in accordance with sections 33 and 34 :

Provided that where a person required to file a tax return files the return after the due date and pays the amount of tax payable in

accordance with the tax return alongwith additional tax and penalty, the notice to show cause and the order of assessment shall abate.

(2) Where a person has not paid the tax due on supplies made by him or has made short payment or has claimed input tax credit or refund which is not admissible under this Act for reasons other than those specified in sub-section (1), an officer of Sales Tax shall make an assessment of sales tax actually payable by that person or determine the amount of tax credit or tax refund which he has unlawfully claimed and shall impose a penalty and charge additional tax in accordance with sections 33 and 34.

(3) The Board shall, by notification in the official Gazette, specify the officers of Sales Tax authorised to take action under the provisions of sub-section (1) and sub-section (2).

(4) No order under this section shall be made by an officer of Sales Tax unless a notice to show cause is given to the person in default specifying the grounds on which it is intended to proceed against him and the officer of Sales Tax shall take into consideration the representation made by such person and provide him with an opportunity of being heard.”;

(11) section 12 shall be omitted ;

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

“13. *Exemption.*—(1) Notwithstanding the provisions of section 3, supply of goods or import of goods specified in the Sixth Schedule shall, subject to such conditions as may be specified by the Board, be exempt from tax under this Act.

(2) Notwithstanding the provisions of sub-section (1)—

(a) the Federal Government may, by notification in the official Gazette, exempt any taxable supplies made in Pakistan or any goods or class of goods, from the whole or any part of the tax chargeable under this Act, subject to the conditions and limitations specified therein ; and

- (b) the Board may, by special order in each case stating the reasons, exempt any supply from the payment of the whole or any part of the tax chargeable under this Act.

(3) The exemption from tax chargeable under sub-section (2) may be allowed from any previous date specified in the notification issued under clause (a) or, as the case may be, order made under clause (b) of that sub-section.

(4) Where a person does not desire to avail any tax exemption, he may, after voluntary registration, opt to pay sales tax at the rate applicable to such supplies under the provisions of section 3, other than fixed tax specified in clause (d) of sub-section (2) of that section, subject to condition that he shall not thereafter be deregistered till the expiry of two years from the date of such registration.”;

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

“14. *Requirement of Registration.*—Every person who makes a taxable supply in Pakistan (including a zero-rated supply) in the course or furtherance of any taxable activity carried on by him and whose total turnover from taxable supplies made in any period during the last twelve months ending any tax period exceeds rupees one million, if not already registered, is required to be registered under this Act :

Provided that buyers or importers of taxable plant and machinery who intend to make taxable supplies in due course and wish to claim any credit or refund of tax paid on the said plant and machinery shall also be required to be registered under this Act :

Provided further that the exporters who are not engaged in the manufacture of goods shall be exempt from the requirement of registration till such time this exemption is withdrawn by the Board, by notification in the official Gazette.”;

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

“15. *Application for Registration.*—(1) A person requiring to be registered under this Act shall make an application in the prescribed form to the Collector within thirty days of the time when he is first required to be registered.

- (2) An application to register shall be made to such Collector as the Board may, by notification in the official Gazette, specify.”;
- (15) for section 16 the following shall be substituted, namely :—

“16. *Registration of branches, divisions, etc.*—A registered person, or a person liable for registration who conducts his taxable activity through distinct different branches, divisions or manufacturing units located in different Collectorates may make an application for registration in accordance with section 15 for such branches, divisions or manufacturing units separately, subject to such conditions and in such manner as the Board may, by notification in the official Gazette, specify.”;

- (16) in section 17 for the brackets and words “(to person) indicating the registration number assigned to the applicant” the commas and words “in such form as the Board may, by notification in the official Gazette, specify.” shall be substituted.
- (17) for section 18 the following shall be substituted, namely :—

“18. *Voluntary Registration.*—(1) A person who makes or intends to make taxable supplies but is not required to be registered under this Act, may make an application for registration in such form and manner as the Board may, by notification in the official Gazette, specify.

(2) A person registered in pursuance to application made under sub-section (1), shall not be de-registered before expiry of two years from the date of registration.

(3) The importers, distributors or wholesalers making taxed supply of goods may, on their own accord, apply for registration in accordance with sub-section (1):

Provided that on registration, such importers distributors and wholesalers shall not charge output tax on the supplies made by them, but they shall issue replacement invoices in respect of such supplies.”;

- (18) in section 21,—

(a) in sub-section (1), after the word “business”, the words “or whose supplies become exempt from tax” shall be inserted ; and

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

“(4) Notwithstanding anything contained in the preceding sub-sections, a person shall cease to be liable for registration when the total taxable turnover of his taxable activity during the last twelve months remains below one million rupees.”;

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

“22. *Records.*—(1) A registered person making taxable supplies shall maintain and keep at his business premises or registered office in English or Urdu language the following records of goods purchased and supplied (including zero-rated and exempt supplies) made by him or by his agent acting on his behalf in such form and manner as would permit ready ascertainment of his tax liability during a tax period—

- (a) records of supplies made shall indicate the description, quantity and value of goods, name and address of the person to whom supplies were made and the amount of the tax charged;
- (b) records of goods purchased shall show the description, quantity and value of goods, name, address and registration number of the supplier and the amount of the tax on purchases ;
- (c) records of zero-rated and exempt supplies ;
- (d) invoices, credit notes, debit notes, bank statements, inventory records ; and
- (e) such other records as may be specified by the Board :

Provided that the registered importers, distributors and wholesalers not charging output tax on taxed supplies made by them or persons paying turnover tax shall keep such records as may be specified by the Board.

- (2) The Board may, by notification in the official Gazette, specify for any class of taxable persons or any other person

registered under this Act to keep such other records for the purposes of this Act.

(3) Where a person who is required to maintain records under this Act may keep the record on electronic data in such form and manner as may be approved by the Board.”;

(20) in section 23,—

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

“Provided that the Board may, by notification in the official Gazette, specify such modified invoices, including replacement invoice, for different persons or classes of persons :

Provided further that not more than one tax invoice shall be issued for a taxable supply.”; and

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

“(2) No person other than a registered person or a person paying turnover tax shall issue an invoice under this section.”;

(21) for section 24 the following shall be substituted, namely :—

“24. *Retention of record and documents for five years.*—A person who is required to maintain any record or documents under this Act, shall retain the record and documents for a period of five years after the end of the tax period to which such record or documents relate.” :

(22) for section 25 the following shall be substituted, namely :—

“25. *Access to record, documents, etc.*—A person who is required to maintain any record or documents under this Act shall, as and when required by an officer of Sales Tax, produce record or documents which are in his possession or control or in the possession or control of his agent ; and where such record or documents

have been kept on electronic data, he shall allow access to such officer of Sales Tax and use of any machine on which such data is kept.”;

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

“26. *Monthly Return.*—(1) Every registered person making taxable supplies shall furnish not later than the due date a true and correct return in the prescribed form to a designated bank specified by the Board, indicating the purchases and the supplies made during a tax period, the tax due and paid and such other information, as may be prescribed:

Provided that the registered importers, distributors and wholesalers making taxed supply shall not be required to file the return.

(2) If there is a change in the rate of tax during a tax period, a separate return in respect of each portion of tax period showing the application of different rates of tax shall be furnished.”;

- (24) after section 26, substituted as aforesaid, the following new section shall be inserted, namely :—

“26A. *Turnover tax return.*—(1) Every person required to pay turnover tax shall furnish a true and correct return in the prescribed form to the Office of the Collector having jurisdiction indicating the value of supplies made in a tax period, the tax paid and such other information as may be prescribed.

(2) A return for the period (or any part of the period) from the 1st January to the 30th June in each year shall be made on or before the 20th July, in that year.

(3) A return for the period (or any part of the period) from the 1st July to the 31st December in a year shall be made on or before the 20th January in the following year.”;

- (25) for section 28 the following shall be substituted, namely :—

“28. *Final Return.*—If a person applies for de-registration in terms of section 21, he shall, before such de-registration, furnish a

final return to the Collector in the specified form in such manner and at such time as directed by the Collector.”;

- (26) in section 29, after the words “on behalf of a person”, the words “by his duly appointed representative” shall be inserted.

- (27) for section 30 the following shall be substituted, namely :—

“30. *Appointment of Officers.*—For the purposes of this Act, the Board may, by notification in the official Gazette, appoint in relation to any area, any case or class of cases specified in the notification, any person to be—

- (a) a Collector of Sales Tax ;
- (b) a Collector of Sales Tax (Appeals) ;
- (c) an Additional Collector of Sales Tax ;
- (d) a Deputy Collector of Sales Tax ;
- (e) an Assistant Collector of Sales Tax ;
- (f) a Superintendent of Sales Tax ;
- (g) an officer of sales tax with any other designation.”;

- (28) for section 32, following shall be substituted, namely :—

“32. *Delegation of powers.*—(1) The Board may, by notification in the official Gazette and subject to such limitations or conditions as may be specified therein, empower by name or designation—

- (a) any Additional Collector of Sales Tax or Deputy Collector of Sales Tax to exercise any of the powers of a Collector of Sales Tax under this Act ;
- (b) any Deputy Collector of Sales Tax or Assistant Collector of Sales Tax to exercise any of the powers of an Additional Collector of Sales Tax under this Act ;
- (c) any Assistant Collector of Sales Tax to exercise any of the powers of a Deputy Collector of Sales Tax under this Act ; and
- (d) any other officer of Sales Tax to exercise any of the powers of an Assistant Collector of Sales Tax under this Act.

- (2) Unless the Board in any case otherwise directs, the Collector may authorize any officer subordinate to him to exercise within any specified area, any of the powers of the Collector or of any other officer of Sales Tax under this Act.
- (3) The officer to whom any powers are delegated under this section shall not further delegate such powers.”;
- (29) for section 33 the following shall be substituted, namely :—

“33. *General Penalties.*—(1) Any person who fails to furnish a return within the due date shall pay a penalty of five thousand rupees.

- (2) Any person who—

- (a) fails to issue an invoice when required under this Act ;
- (b) unauthorizedly issues an invoice in which an amount of tax is specified ;
- (c) fails to notify the changes of material nature in the particulars of registration of taxable activity ;
- (d) repeats erroneous calculations in the return during a year whereby amount of tax less than the actual tax due is paid,

shall pay a penalty of ten thousand rupees or five per cent of the amount of the tax involved, whichever is higher :

Provided that no penalty shall be imposed when any miscalculation is made for the first time during a year.

- (3) Any person who—

- (a) is required to apply for registration or enrollment under this Act fails to make an application within the specified period ;
or
- (b) fails to maintain records required under this Act or the rules made thereunder,

shall pay a penalty of twenty thousand rupees or ten per cent of the amount of tax involved, whichever is higher.

(4) any person who—

- (a) submits a false or forged document to any officer of Sales Tax;
- (b) destroys, alters, mutilates or falsifies the records ;
- (c) knowingly or fraudulently makes false statement, false declaration, false representation, false personification, gives any false information or issues or uses a document which is forged or false ;
- (d) denies or obstructs the access of an authorised officer to business premises, registered office or to any other place where records are kept ;
- (e) otherwise obstructs the authorised officer in the performance of his official duties ; or
- (f) commits, causes to commit or attempts to commit the tax fraud,

shall pay a penalty of fifty thousand rupees or fifty per cent of the amount of tax involved, whichever is higher.

(5) Any person who causes or attempts to commit or abets the commission of any of the acts specified in the preceding sub-sections shall pay the penalties specified therein.

(6) Where any of the acts specified in sub-sections (3) and (4) of this section is committed by a corporate body or an association of persons, whether incorporated or not, the chief executive of that body shall pay a penalty of fifty thousand rupees, in addition to other penalties adjudged against him under any other provisions of this Act.

(7) Any person who contravenes any of the provision of this Act for which no penalty has, specifically, been provided in this Act, shall pay a penalty of five thousand rupees or five per cent of the amount of tax involved, whichever is higher.

(30) for section 34 the following shall be substituted, namely :—

“34. *Additional Tax*.—Notwithstanding the provisions of section 11, if a registered person does not pay the tax or part thereof

within the time specified in section 6 or claims a tax credit or refund which is not admissible to him, or incorrectly applies the rate of zero per cent to supplies made by him, he shall, in addition to the tax due, pay additional tax at the following rates, namely :—

- (a) five per cent of the tax due per month or any part thereof during the first three months ; or
- (b) two per cent of the tax due per month or any part thereof for the succeeding periods.

(2) For the purpose of calculation of additional tax,—

- (a) in the case of inadmissible input tax credit or refund, the period of default shall be reckoned from the date of adjustment of such credit or, as the case be, refund is received ; and
- (b) in the case of non-payment of tax or part thereof, the period of default shall be reckoned from the 21st day of a month (following the due date of the tax period to which the default relates) to the day preceding the date or which the tax due is actually paid.

Explanation.—For the purpose of this section, the expression “tax due” includes the additional tax.”

(31) section 35 shall be omitted ;

(32) section 35A shall be omitted ;

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

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

- (2) Where, by reason of any inadvertence, error or misconception, any tax or charge has not been levied or made or has been shortlevied or

has been erroneously refunded, the person liable to pay the amount of tax or charge or the amount of refund erroneously made shall be served with a notice within three years of the relevant date, requiring him to show cause for payment of the amount specified in the notice:

Provided that, where a tax or charge has not been levied under this sub-section, the amount of tax shall be recovered as tax fraction of the value of supply:

(3) The officer of Sales Tax empowered in this behalf shall, after considering the objections of the person served with a notice to show cause under sub-section (1) or sub-section (2), determine the amount of tax or charge payable by him and such person shall pay the amount so determined.

(4) For the purpose of this section, the expression "relevant date" means—

- (a) the time of payment of tax or charge as provided under section 6; and
- (b) in a case where tax or charge has been erroneously refunded, the date of its refund;

(34) for section 37A the following shall be substituted, namely:—

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

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

(3) Where any person commits a tax fraud, he shall be punishable with imprisonment for a term which may extend to five years, or with fine which may extend to any amount equal to the loss of tax involved, or with both.

- (4) Notwithstanding anything contained in sub-section (1) to sub-section (3) or any other provision of this Act, where any person has committed a tax fraud, the Collector may, either before or after the institution of any proceedings for recovery of tax, compound the offence if such person pays the amount of tax due alongwith such additional tax and penalty as is determined under the provisions of this Act.
- (5) Where the person suspected of tax fraud is a company, every director or officer of that company whom the authorised officer has reason to believe is personally responsible for actions of the company contributing the tax fraud shall be liable to arrest ; provided that any arrest under this sub-section shall not absolve the company from the liabilities of payment of tax, additional tax and penalty imposed under this Act.” ;
- (35) for section 38 the following shall be substituted, namely :—

“38. *Authorized officers to have access to premises, stocks, accounts and records.*—(1) Any officer authorized in this behalf by the Board or the Collector shall have free access to business or manufacturing premises, registered office or any other place where any stocks, business records or documents required under this Act are kept or maintained belonging to any registered person or a person liable for registration or whose business activities are covered under this Act or who may be required for any inquiry or investigation in any tax fraud committed by him or his agent or any other person ; and such officer may, at any time, inspect the goods, stocks, records, data, documents, correspondence, accounts and statements, utility bills, bank statements, information regarding nature and sources of funds or assets with which his business is financed, and any other records or documents, including those which are required under any of the Federal, Provincial or local laws maintained in any form or mode and may take into his custody such records, statements, disketts, documents or any part thereof, in original or copies thereof in such form as the authorised officer may deem fit against a signed receipt.

- (2) The registered person, his agent or any other person specified in sub-section (1) shall be bound to answer any question or furnish such information or explanation as may be asked by the authorised officer.

- (3) The department of direct and indirect taxes or any other Government department, local bodies, autonomous bodies, corporations or such other institutions shall supply requisite information and render necessary assistance to the authorised officer in the course of inquiry or investigation under this section.”;
- (36) section 39 shall be omitted ;
- (37) in section 40A, for the figure and letter “40A” the following shall be substituted, namely :—
- “40A. Search without warrant.—”;
- (38) section 40B shall be omitted ;
- (39) section 41 shall be omitted ;
- (40) section 42 shall be omitted ;
- (41) in Chapter-VIII, for the heading “Adjudication of cases” the heading “Appeals” shall be substituted ;
- (42) section 43 shall be omitted ;
- (43) section 44 shall be omitted ;
- (44) for section 45 the following shall be substituted, namely :—
- “45. *Appeals*.—(1) Any person, including the Sales Tax Department aggrieved by any decision or order made under this Act by an officer of Sales Tax below in rank than a Collector may, within thirty days of the date of communication of such decision or order, appeal to the Collector of Sales Tax (Appeals) :
- Provided that an appeal preferred after the expiry of thirty days may be admitted by the Collector of Sales Tax (Appeals) if he is satisfied that the appellant has sufficient cause for not preferring the appeal within the specified period.
- (2) The Collector of Sales Tax (Appeals) may, after making such further inquiry as may be necessary and after giving both parties to the

appeal an opportunity of being heard, pass such order as he thinks sion or order appealed against :

Provided that the Collector of Sales Tax (Appeals) may also confirm, vary, alter, set aside or annul the penalty imposed under this Act for reasons to be recorded in writing.

- (3) Any person desirous of filing an appeal under sub-section (1) against any decision or order relating to any tax demanded or any penalty imposed under the Act shall, before filing the appeal, deposit the tax demanded and the penalty imposed :

Provided that, where in any case, the appellate authority is of the opinion that the deposit of tax demanded or the penalty imposed is likely to cause undue hardship to the appellant, it may dispense with such deposit subject to such conditions as it may deem fit to impose :

Provided further that in any particular case, the Collector of Sales Tax (Appeals) may direct that pending decision of the appeal, the tax demanded or penalty imposed, shall be paid by the appellant in suitable instalments spreading over a period not exceeding six months from the date of such direction.” :

- (45) after Chapter VIII, the following new Chapter shall be added, namely :—

“CHAPTER VIII-A

SETTLEMENT OF CASES

47A. **Indirect Taxes Settlement Commission.**—(1) The Federal Government shall appoint an Indirect Taxes Settlement Commission to exercise the powers and perform the functions conferred on it under this Chapter.

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

(3) The members of the Commission shall be appointed by the Federal Government from amongst persons of integrity and outstanding ability having

special knowledge of, and experience in matters relating to customs, central excise and sales tax laws and procedures, and having not less than twenty two years of service in the customs, central excise or sales tax department :

Provided that the Federal Government may also appoint suitable number of associate members, not exceeding one associate member for each bench of the Commission, from amongst persons of integrity and outstanding ability who are qualified chartered accountants or cost accountants or possess such qualifications and experience as may be specified by the Federal Government.

(4) The terms, conditions and tenure of service of associate members shall be determined by the Federal Government.

47B. **Definitions.**—In this Chapter, unless the context otherwise requires,—

- (i) “associate member” means an associate member appointed under the proviso to sub-section (3) of section 47A ;
- (ii) “case” means any proceedings under sections 11, 36, 37A, 45, 45A, 46 and 47 or the rules which may be pending on the date of making the application under sub-section (1) of section 47D :

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

- (iii) “Chairman” means the senior most member of the Commission, to be appointed by the Federal Government as the Chairman of the Commission ;
- (iv) “Commission” means the Indirect Taxes Settlement Commission appointed under section 47A ; and
- (v) “member” means a member of the Commission, and includes the Chairman thereof.

47C. **Powers and functions of the Commission.**—(1) The powers and functions of the Commission may be exercised and performed by benches constituted by the Chairman from amongst the members and associate members.

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

Provided that where the applicant makes an application, in writing, for decision of his case without the associate member, the bench shall be so constituted :

Provided further that, where the Chairman is not a member of the bench, the Chairman may authorize any other member to perform his functions on the bench.

(3) No act or proceeding of the Commission shall be invalid merely on the grounds of existence of any vacancy of an associate member on the bench.

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

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

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

(6) In addition to the powers conferred on the Commission under this Chapter, it shall have all the powers which are vested in an officer of Sales Tax for proper performance of its functions under this Chapter.

47D. Application for settlement of cases.—(1) Any person aggrieved by any order or decision may, at any stage of his case, make an application in such

form and in such manner as may be prescribed, containing full and true disclosure of his circumstances and the facts which he may not have disclosed earlier, the manner in which he evaded or avoided payment of sales tax and the additional tax payable in this regard or claimed excessive amount of input tax credit or refund ; and such other particulars as may be prescribed, to the Commission to have the case settled, and any such application shall be disposed of in the manner provided hereinafter :

Provided that no such application shall be made unless the total amount of tax payable exceed one hundred thousand rupees.

(2) Every application made under sub-section (1) shall be accompanied by a fee of one thousand rupees.

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

47E. Disposal of applications by the Commission.—(1) The Commission may, before disposing of any application, call for the particulars, as it may require, in respect of the case in the application brought before it or cause further inquiries to be made by the Collector and on the basis of his report and having regard to the nature and circumstances of the case, it may, by order, allow the application to proceed or reject it :

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

(2) Notwithstanding anything contained in sub-section (1), an application shall not proceed under that sub-section if the Collector objects to such application on the ground that the particulars of loss of tax on the part of the applicant or perpetration of tax fraud under this Act has been established or is likely to be established by any officer of Sales Tax :

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

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

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

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

(6) Where a settlement becomes void, the proceedings with respect to the matters relating to the settlement shall be revived from the stage at which the application was allowed, except the matters pending in appeal or revision before making an application under sub-section (1) of section 47D and the concerned officer of Sales Tax may, notwithstanding anything contained in any other provision of this Act, complete such proceedings.

(7) The Commission may, if it is of the opinion that any person who has made an application under section 47D does not cooperate with the Commission in the proceedings before it, send the case back to the officer of Sales Tax, if such case was pending for decision or order at the time application under that section was made, who shall thereupon dispose of the case in accordance with the provisions of this Act as if no application under section 47D had been made.

47F. Recovery of sums due under an order of settlement.—Any sum specified in an order of settlement passed under sub-section (4) of section 47E shall, subject to such conditions as may be specified therein, be recovered, and any additional tax or penalty, for default in making payment of such sum, may be imposed and recovered in accordance with the provisions of this Act.

47G. Bar on subsequent application for settlement in certain cases.—No fresh application for settlement shall be made where—

- (i) an order of the settlement passed under section 47E provides for the imposition of a penalty on the person on the ground of loss of sales tax ; or

- (ii) a person is convicted of any offence under section 37A ; or
- (iii) a case is sent back to the officer of Sales Tax by the Commission for assessment or re-assessment for any reason ; or
- (iv) the settlement becomes void under this Chapter.

47H. Order of Settlement to be conclusive.—Every order of the Commission passed under section 47E shall be conclusive as to the matter stated therein and no matter covered by such order shall, save or otherwise as provided in this Chapter, be re-opened in any proceeding under this Act or under any law for the time being in force.

47I. Power of the Commission to re-open proceedings.—If the Commission is, for reasons to be recorded in writing, of the opinion that for the proper disposal of the case pending before it, it is essential to re-open any proceedings connected with the case but which have been completed under this Act by any officer of Sales Tax before the application under section 47D was made, it may, with the concurrence of the applicant, re-open such proceedings and pass such order thereon as it thinks fit, as if the case in relation to which the application for settlement had been made by the applicant under that section covered such proceedings as well :

Provided that no proceedings shall be re-opened by the Commission under this section if the period between the end of the tax period to which such proceedings relate and the date of application for settlement under section 47D exceeds five years.

47J. Proceedings before the Commission to be judicial proceeding.—Any proceedings before the Commission shall be deemed to be judicial proceedings within the meaning of sections 193 and 228 of the Pakistan Penal Code (Act XLV of 1860) and for the purpose of section 196 thereof.

47K. Communications of orders.—The Commission shall communicate its order to the applicant, the Collector, adjudicating officer and the officer incharge of the agency which detected loss of tax.” ;

(46) in section 48, in sub-section (1), clause (f) shall be omitted ;

(47) for section 49 the following shall be substituted, namely :—

“49. *Sale of taxable activity or transfer of ownership.*—(1) in case of termination of taxable activity or part thereof or its sale or transfer of

ownership to a non-registered person, the possession of taxable goods or part thereof by the registered person shall be deemed to be a taxable supply and the registered person shall be required to account for and pay the tax on the taxable goods held by him :

Provided that if the tax payable by such registered person remains unpaid, the amount of unpaid tax shall be the first charge on the assets of the business and shall be payable by the transferee of business.

- (2) In the case of sale or transfer of ownership of a taxable activity or part thereof to another registered person as an ongoing concern, sales tax chargeable on taxable goods or part thereof shall be accounted for and paid by the registered person to whom such sale is made or ownership is transferred.” ;

(48) in section 57, for the full stop at the end a colon shall be substituted and thereafter the following proviso shall be added, namely :—

“Provided that before such correction, a notice shall be given to the registered person or to a person effected by such correction.” ;

- (49) for section 59 the following shall be substituted, namely :—

“59. *Tax paid on stocks acquired before registration.*—The tax, other than the fixed tax or turnover tax, paid on goods purchased by a person who is subsequently required to be registered under section 14 shall be treated as input tax, provided that such goods were purchased by him from a registered person against an invoice issued under section 23 during a period of thirty days before making an application for registration under section 15 :

Provided that where a manufacturer imports goods, the tax paid by him thereon during a period of ninety days before making an application for registration shall be treated as an input tax subject to the condition he holds the bill of entry relating to such goods.” ;

- (50) for section 67 the following shall be substituted, namely :—

“67. *Delayed refund.*—Where a refund due under section 10 is not made within thirty days of filing of return, there shall be paid to the

claimant in addition to the amount of refund due to him, a further sum equal to ten per cent per annum of the amount of refund due, from the date following the expiry of thirty days to the day preceding the date of payment of refund :

Provided that where there is reason to believe that a person has claimed the refund which is not admissible to him, the provisions regarding the payment of such additional amount shall not apply till the investigation of the claim is completed and the claim is either accepted or rejected." ; and

(51) after section 70, the following Schedules shall be added, namely :—

THE FIRST SCHEDULE

[See clause (a) of sub-section (2) of section 3]

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969).
(1)	(2)	(3)
1.	In-edible tallow.	1502.0020
2.	Iron oxide yellow.	2530.4000, 2821.1000
3.	Iron oxide red.	2530.4000, 2821.1000
4.	Titanium oxides.	28.23
5.	Methanol.	2905.1100
6.	Pentaerythritol.	2905.4200
7.	Phenol.	2907.1100
8.	Methyl ethyl ketone.	2914.1200
9.	Butyl acetate.	2915.3300
10.	Phthalic anhydride.	2917.3500
11.	Amine-function compounds; oxygen-function amino-compounds.	29.21, 29.22
12.	Melanine.	2933.6100
13.	Pigments and preparations based on titanium dioxide.	3206.1000

14.	Zirconium drier.	32.11
15.	Cobalt naphenate drier.	32.11
16.	Calcium naphenate drier.	32.11
17.	Mixed alkyl benzene.	3817.1000
18.	Benton.	2508.1000, 3823.9000
19.	Plastics in primary forms : waste, parings and scrap of plastics.	39.01 to 39.15
20.	Pig iron.	72.01
21.	Iron and steel scrap.	72.04
22.	Flat-rolled products of iron or non-alloy steel (hot-rolled).	72.08, 7211.1300, 7211.1400, 7211.1900
23.	Flat-rolled products of iron or non-alloy steel (cold-rolled).	72.09, 7211.2300, 7211.2900, 7211.9000
24.	Flat rolled products of iron or non-alloy steel, clad, plated or coated.	72.10, 72.12
25.	Flat rolled products of stainless steel.	72.19, 72.20
26.	Flat rolled products of alloy steel.	72.25, 72.26

THE SECOND SCHEDULE

[See clause (b) of sub-section (2) of section 3]

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969).
(1)	(2)	(3)
1.	Plants, vegetable saps and extracts of a kind used in pharmacy. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	1211.9091, 1302, 1910
2.	Natural calcium phosphates.	25.10.
3.	Natural aluminum calcium phosphate.	25.10.
4.	Phosphatic chalk.	25.10.

(1)	(2)	(3)
5.	Medicaments excluding the following :—	Respective headings of Chapter 30.
	(i) Filled infusion solution bags imported with or without infusion giving sets. (ii) Scrub (washing preparation). (iii) Soft soap. (iv) Adhesive plaster. (v) Surgical tapes. (vi) Liquid paraffin. (vii) Disinfectants. (viii) Medicated shampoos. (ix) Absorbent cotton wool.	
6.	Substances registered as drugs under the Drugs Act, 1976 (XXXI of 1976), excluding the following :—	Respective headings.
	(i) Filled infusion solution bags imported with or without infusion giving sets. (ii) Scrub (washing preparation). (iii) Soft soap. (iv) Adhesive plaster. (v) Surgical tapes. (vi) Liquid paraffin. (vii) Disinfectants. (viii) Medicated shampoos. (ix) Absorbent cotton wool.	
7.	Radio-active chemical elements and radio-active isotopes and their compounds for treatment of diseases, for government hospitals and hospitals providing free medical facilities to patients.	Respective headings.
8.	Raw materials for basic manufacture of pharmaceutical active ingredients. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
9.	Raw materials for manufacture of pharmaceutical products. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
10.	Packing materials for manufacture of pharmaceutical products, including neutral glass tubings for the manufacture of vials and ampules. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
11.	Raw materials for manufacture of syringes and infusion giving sets. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.

(1)	(2)	(3)
12.	Raw materials for manufacture of artificial parts of human body. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act; artificial limbs/parts of human body.	Respective headings.
13.	Dialysis bath concentrate solution for use in kidney machines.	Respective headings.
14.	Raw materials for non-oral diagnostic re-agents, imported by approved manufacturers of non-oral diagnostic kits.	Respective headings.
15.	Non-oral diagnostic re-agent kits.	Respective headings.
16.	Raw materials, equipments and component parts thereof for the production of vaccine and other life saving drugs for National Institute of Health, Islamabad.	Respective headings.
17.	Laundry soap.	3401.1910.
18.	Photographic plates and films for X-ray.	3701.1000, 3702.1000.
19.	Books, journals, newspapers and periodicals, excluding directories of all sorts.	49.01, 49.02, 49.03.
20.	Colostomy bags.	3926.9090.
21.	Surgical gloves.	4015.1100, 3926.2010.
22.	Raw materials used in the manufacture of insecticides and pesticides meant for agricultural purposes. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
23.	Electric ething machines; ultrasonic machines; and sand blasting machines, for the manufacture of surgical instruments.	Respective headings.
24.	Specially designed blood bank refrigerators and mortuary refrigerators.	84.18.
25.	Ambulances.	87.03.
26.	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus; other electro-medical apparatus; and sight-testing instruments.	90.18.
27.	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus; other breathing appliances and gas masks, excluding protective masks having neither mechanical apparatus nor replacement filters.	90.19, 90.20.
28.	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 any defect or disability.	90.21.
29.	Medical, surgical, dental or veterinary furniture.	94.02.

(1)	(2)	(3)
30.	Plant and machinery, including coal mining machinery, for balancing, modernization and replacement or initial installation of power generation projects, including hydel power generation projects. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
31.	Plant and machinery for petroleum sector projects. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
32.	Plant and machinery for power transmission system projects and grid stations. If imported these will be subject to similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
33.	Plant and machinery for manufacture of fertilizers, insecticides and pesticides.	Respective headings.
34.	Cream, fat and oil derived from milk and cheese, packaged and sold under brand names.	Respective heading.

THE THIRD SCHEDULE

[See clause (c) of sub-section (2) of section 3]

Serial No.	Description of supplies	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969).
(1)	(2)	(3)
1.	Biscuits and confectionery.	Respective headings.
2.	Fruit juices and vegetable juices.	20.09
3.	Ice cream.	21.05
4.	Aerated water/beverages.	22.01, 22.02
5.	Syrups and squashes.	Respective headings.
6.	Cigarettes.	2402.2000
7.	Cement.	25.23
8.	Lubricating oils and oil additives.	2710.0081, 2710.0082
9.	Paint, varnishes, pigments, distempers, colours, dyes, enamels, glazes, lusters, thinners, blacks, cellulose lacquers and polishes.	Respective headings of Chapter 32.

(1)	(2)	(3)
10.	Soap.	3401.1120, 3401.1130
11.	Detergents.	3402.9091
12.	Footwear.	64.01, 64.02, 64.03, 64.04, 64.05.
13.	Deep freezers and refrigerators.	84.18
14.	Air conditioners.	84.15
15.	Television sets.	85.28
16.	Bulbs and tube lights.	85.39
17.	Motor cars.	87.03
18.	Motor cycles and mopeds.	87.11

THE FOURTH SCHEDULE

[See clause (d) of sub-section (2) of section 3]

Serial No.	Description of supplies	Amount per month per kiln
(1)	(2)	(3)
1.	Brick kilns (commonly known as <i>Bhatta</i> with Chimney) located in the jurisdiction of Districts of Multan, Faisalabad, Lahore, Rawalpindi and Islamabad Capital Territory.	Rs. 2750.00
2.	Brick kilns (commonly known as <i>Bhatta</i> with Chimney) in parts of Pakistan other than mentioned against serial No. 1 above.	Rs. 1375.00
3.	Small brick kilns (commonly known as <i>Bhatti</i> or <i>Kori</i> and is without chimney).	Rs. 440.00

THE FIFTH SCHEDULE

[See section 4]

Serial No.	Description
(1)	(2)

1. (i) Supply, repair or maintenance of any ship which is neither :
 - (a) a ship of gross tonnage of less than 15 LDT; nor

(1)

(2)

- (b) a ship designed or adapted for use for recreation or pleasure.
- (ii) Supply, repair or maintenance of any aircraft which is neither :
- (a) an aircraft of weight-less than 8000 kilograms ; nor
- (b) an aircraft designed or adapted for use for recreation or pleasure.
- (iii) Supply of spare parts and equipment for ships and aircraft falling under (i) and (ii) above.
- (iv) Supply of equipment and machinery for pilotage, salvage or towage services.
- (v) Supply of equipment and machinery for air navigation services.
- (vi) Supply of equipment and machinery for other services provided for the handling of ships or aircraft in a port or Customs Airport.
2. Supply to diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts, Orders, Rules, Regulations and Agreements passed by the Parliament or issued or agreed by the Government of Pakistan.

THE SIXTH SCHEDULE

[See section 13]

Serial No.	Description	Heading Nos. of the First Schedule to the Customs Act, 1969 (IV of 1969).
(1)	(2)	(3)
1.	Live animals.	Respective headings of Chapter 1.
2.	Agricultural produce of Pakistan, not subjected to any further process of manufacture.	Respective headings.

(1)	(2)	(3)
3.	Unprocessed foodstuff for human consumption which shall mean :— Respective headings.	
	— all cereals, grains and pulses whether or not milled, hulled, polished, cellophane packed for retail sale, etc. ; — all vegetables, fruits and fruit juices whether fresh, frozen or otherwise preserved [e.g., in "cold storage"] but excluding fruits, fruit juices and vegetables bottled, canned or packaged ; — all eggs, poultry and meats of ovine animals, fish and crustaceans, whether or not fresh, frozen or otherwise preserved but excluding canned or packaged ; — fresh and dried milk, yogurt, of all sorts, whether or not packed for retail sale. — Cream, whey and cheese, excluding packaged and sold under brand names. — breads prepared in <u>tandoors</u> and bakeries, vermacellies, <u>nans</u>, <u>chapatties</u>, <u>sheermals</u>, bun, rusk, etc. — cooked or baked foodstuff, whether or not frozen, served by clubs, messes, restaurants, hotels and other retail or wholesale outlets but excluding preserved, canned, bottled or packaged. — ice and water but excluding for sale under brand names ; — table salt including iodized salt ; and — red chillies, ginger and turmeric.	
4.	Edible oils and vegetable ghee and their raw materials excluding packing materials and containers; desi ghee derived from milk.	15.07, 15.08, 15.11, 15.12, 15.13, 15.14, 15.15, 04.05.
5.	Cane sugar; beet sugar.	17.01
6.	Crude petroleum oil.	27.09
7.	POL products and LPG.	2710.0011, 2710.0012, 2710.0019, 2710.0031, 2710.0041, 2710.0042, 2710.0043, 2710.0049, 2710.0051, 2710.0061, 2710.0071, 27.11.
8.	Natural gas whether or not liquidified.	27.11
9.	Electrical energy.	27.16
10.	Contraceptives.	3006.6000, 3926.9030, 4014.1000.

(1)	(2)	(3)
11.	Fertilizers.	Chapter 31.
12.	Insecticides ; pesticides.	38.08.
13.	"Holy Quran", complete or in parts, with or without translation; audio and video cassettes recorded with Quranic verses.	49.01, 85.24.
14.	Currency notes, bank notes, shares, stocks, bonds and similar documents of title.	49.07
15.	Silver and gold, in un-worked condition; monetary gold.	71.06, 71.08
16.	Goods produced or manufactured in and exported from Pakistan which are subsequently imported in Pakistan within one year of their exportation, provided conditions of section 22 of the Customs Act are complied with.	Respective headings.
17.	Temporary import of goods for re-export, subject to similar conditions as are envisaged for the purposes of Customs Act, of the following :—	Respective headings.
	(i) Machinery and equipment for repair.	
	(ii) Professional equipment imported by visiting technicians, doctors, etc.	
	(iii) Equipment and material imported by visiting television and broadcasting units, press photographers and film companies.	
	(iv) Scientific and educational instruments, apparatus and appliances including simultaneous broadcasting equipment if imported for scientific, educational or cultural seminars to be held in Pakistan.	
	(v) Goods imported by governmental or semi-governmental institutions for demonstration purposes for their display centers.	
	(vi) Goods imported for display at international or single country exhibition by foreign missions.	
	(vii) Machinery imported by the representatives of foreign commercial firms for demonstration purposes.	
	(viii) Dry fruit temporarily imported from Afghanistan for subsequent exportation.	
18.	Re-importation of foreign origin goods which were temporarily exported out of Pakistan subject to the similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
19.	Import of replacement goods supplied free of cost in lieu of defective goods imported, subject to the similar conditions as are envisaged for the purposes of Customs Act.	Respective headings.
20.	Defence stores imported by Federal Government against foreign exchange allocation for defence; defence stores supplied by manufacturers under Defence Production Division.	Respective headings.

(1)	(2)	(3)
21.	Articles imported through post as unsolicited gifts, subject to the same conditions as are envisaged for the purposes of Customs Act.	Respective headings.
22.	Imported samples of no commercial value, subject to the same conditions as are envisaged for the purposes of Customs Act.	Respective headings.
23.	Educational, scientific and cultural material imported from a country signatory to UNESCO Agreement or a country signatory to bilateral commodity exchange agreement with Pakistan, subject to the same conditions as are envisaged for the purposes of Customs Act.	Respective headings.
24.	Personal wearing apparel and <i>bonafide</i> baggage imported by overseas Pakistanis and tourists, if imported under various baggage rules and is exempt from Customs duties.	Respective headings.
25.	Ship which is neither: (a) a ship of gross tonnage of less than 15 LDT; nor (b) a ship designed or adapted for use for recreation or pleasure.	Respective headings.
26.	Air-craft which is neither ; (a) an air-craft of unladen weight of less than 8000 kilograms ; nor (b) an air-craft designed or adapted for use for recreation or pleasure.	Respective headings.
27.	Spare parts and equipment for ships and air-craft covered by 25 and 26 above.	Respective headings.
28.	Equipment and machinery for pilotage, salvage or towage for use in ports or airports.	Respective headings.
29.	Equipment and machinery for air navigation.	Respective headings.
30.	Equipment and machinery used for services provided for handling of ships or air crafts in a customs port or Customs airport.	Respective headings.
31.	Goods imported by diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts, Orders, Rules, Regulations and Agreements passed by the Parliament or issued or agreed to by the Government of Pakistan.	Respective headings.
32.	Imports under grants-in-aid for which a specific consent has been obtained from the Central Board of Revenue; and imports under agreements signed by the Government of Pakistan before 31-12-1995.	Respective headings.
33.	Supplies made in Pakistan except those made by manufacturer.	Respective headings.
34.	Partly manufactured goods if used within the same factory to manufacture goods in respect of which sales tax is leviable on their supply.	Respective headings.
35.	The following agricultural produce on their import into Pakistan :— Bulbs, tubers, etc.,	06.01

(1)	(2)	(3)
Potatoes,		0701.1000, 0701.9000
Onions and shallots.		0703.1000
Garlic.		0703.2000
Dried leguminous. Vegetables shelled, shecter or not skinned or spilt.		07.13
Red chillies.		0904.2000
Live plants and seeds of vegetables, fruits and flowers.		Respective headings.
Wheat.		10.01
Oats.		10.04
Corn seeds.		1005.1000
Grain sorghum seeds.		1007.0000
Millet seeds.		1008.2000
Soyabean.		12.01
Sunflower seeds.		12.06
Palm nuts and kernels.		12.07.1000
Safflower seeds.		1207. 6000
Seeds, fruits and spores for sowing.		12.09
Cinchona bark.		1211, 9020
Sugar beet.		1212, 9100
Sugr cane.		1212, 9200

17. **Amendment of the Act XII of 1991.**—The following amendment shall be made in the Finance Act, 1991 (XII of 1991), namely :—

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

“(1) There shall be levied and collected an additional customs-duty as surcharge (other than penal surcharge leviable under section 98 of Customs Act, 1969 (IV of 1969), on the warehousing of goods specified in the First Schedule thereof, which are entered for

warehousing in the customs bonded warehouses at the rate of one per cent of the value of said goods as determined under section 25 or section 25B or under any procedure in vogue under the said Act for determination of the value of goods :

Provided that, for the purposes of the Sales Tax Act, 1990, the additional customs-duty shall not constitute a part of such value of goods.”.

18. **Amendment of Ordinance No. XXVII of 1996.**—The following amendment shall be made in the Pakistan Postal Services Corporation Ordinance 1996; namely :—

In section 27, sub-section (2) shall be omitted.

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

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

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

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

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or

substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

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

- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
- (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
- (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

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

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

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

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

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

7. For the purpose of interpretation, "*Explanatory Notes to the Harmonized Commodity Description and Coding System*" (1996 version) published by Customs Cooperation Council (World Customs Organization), Brussels as amended from time to time shall be considered authentic source of interpretation.

TABLE OF CONTENTS

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

1. Live animals.....
2. Meat and edible meat offal.....
3. Fish and crustaceans, molluscs and other aquatic invertebrates.....
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.....
5. Products of animal origin, not elsewhere specified or included.....

SECTION II

VEGETABLE PRODUCTS

Section Note.

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.....

7. Edible vegetables and certain roots and tubers.....
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.....
10. Cereals.....
11. Products of the milling industry; malt; starches; inulin; wheat gluten
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit;
industrial or medicinal plants; straw and fodder.....
13. Lac; gums, resins and other vegetable saps and extracts.....
14. Vegetable plaiting materials; vegetable products not elsewhere speci-
fied or included

SECTION III

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

15. Animal or vegetable fats and oils and their cleavage products; pre-
pared edible fats; animal or vegetable waxes.

SECTION IV

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

Section Note.

16. Preparations of meat, of fish or of crustaceans, molluscs or other
aquatic invertebrates.....
17. Sugars and sugar confectionery
18. Coca and cocoa preparations.....
19. Preparations of cereals, flour, starch or milk; pastrycooks' products..
20. Preparations of vegetables, fruit, nuts or other parts of plants.
21. Miscellaneous edible preparations.
22. Beverages, spirits and vinegar.....
23. Residues and waste from the food industries; prepared animal fodder.
24. Tobacco and manufactured tobacco substitutes.....

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; bitumi-
nous 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, modeling 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 GUT
(OTHER THAN SILK-WORM GUT)

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 gut).
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; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47. Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) 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 fabric....
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

- Footwear, gaiters and the like; parts of such articles.....
- Headgear and parts thereof.
- Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 7. 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 in the Harmonized System)*
- 78. Lead and articles thereof.

- 79. Zinc and articles thereof.....
- 80. Tin and articles thereof.....
- 81. Other base metals; cermet; articles thereof.....
- 82. Tools, implements, cutlery, spoons and forks, of base metal; 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

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.....
95. Toys, games and sports requisites; parts and accessories thereof.....
96. Miscellaneous manufactured articles.....

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

97. Works of art, collectors' pieces and antiques.....
98. *(Reserved for special uses by Contracting Parties)*.....
99. *(Reserved for special uses by Contracting Parties)*.....

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

CHAPTER 1

LIVE ANIMALS

Notes.

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.

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(c) Animals of heading No. 95.08.

Heading 1	Sub- 2	Description of Goods 3	Rate of Duty 4
01.01		Live horses, asses, mules and hinnies.	
		Horses :	
	0101.1100 - -	Pure-bred breeding animals.	15% <i>ad val.</i>
	0101.1900 - -	Other	25% <i>ad val.</i>
	0101.2000 - -	Asses, mules and hinnies.	25% <i>ad val.</i>
01.02		Live bovine animals.	
	0102.1000 - -	Pure-bred breeding animals.	15% <i>ad val.</i>
	0102.9000 - -	Other	25% <i>ad val.</i>
01.03		LIVE SWINE.	
	0103.1000 - -	Pure-bred breeding animals.	65% <i>ad val.</i>
		Other :	
	0103.9100 - -	Weighing less than 50 kg.	65% <i>ad val.</i>
	0103.9200 - -	Weighing 50 kg or more	65% <i>ad val.</i>
01.04		Live sheep and goats.	
		Sheep :	
	0104.1010 - - -	For breeding.	15% <i>ad val.</i>
	0104.1090 - - -	Other	25% <i>ad val.</i>
		Goats :	
	0104.2010 - - -	For breeding	15% <i>ad val.</i>
	0104.2090 - - -	Other	25% <i>ad val.</i>
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 <i>Gallus domesticus</i> .	45% <i>ad val.</i>
	0105.1110 - - -	Chicks of parent stock	25% <i>ad val.</i>

1	2	3	4
	0105.1190 - - -	Other.	45% <i>ad val.</i>
	0105.1200 - -	Turkeys.	45% <i>ad val.</i>
	0105.1900 - -	Other.	45% <i>ad val.</i>
		Other :	
	0105.9200 - -	Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2,000 g.	65% <i>ad val.</i>
	0105.9300 - -	Fowls of the species <i>Gallus domesticus</i> , weighing more than 2,000 g.	65% <i>ad val.</i>
	0105.9900 - -	Other.	65% <i>ad val.</i>
01.06		Other live animals.	
	0106.0010 - - -	Marine mammals including whales and porpoise.	25% <i>ad val.</i>
	0106.0020 - - -	Zoo animals like lions, tigers, bears, camels, zebras, monkeys, and reptiles excluding animals forming part of circuses, menageries or travelling animals shows.	25% <i>ad val.</i>
	0106.0030 - - -	Cats and dogs.	25% <i>ad val.</i>
	0106.0040 - - -	Rabbits, hares, deer, antelops, tortoise, foxes.	25% <i>ad val.</i>
	0106.0050 - - -	Birds including partridges pheasants, quails, parrots, and peacocks.	25% <i>ad val.</i>
	0106.0060 - - -	Bees (whether or not in travelling boxes or cages or hives and other insects.	25% <i>ad val.</i>
	0106.0090 - - -	Other.	65% <i>ad val.</i>

CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

Note.

1.—This Chapter does not cover :

- (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption ;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) or animal blood (heading 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	Rate of Duty
1	2	3	4
02.01		Meat of Bovine Animals, Fresh or Chilled.	
	0201.1000 -	Carcasses and half-carcasses.	15% <i>ad val.</i>
	0201.2000 -	Other cuts with bone in.	15% <i>ad val.</i>
	0201.3000 -	Boneless.	15% <i>ad val.</i>
02.02		Meat of Bovine Animals, Frozen.	
	0202.1000 -	Carcasses and half-carcasses.	15% <i>ad val.</i>
	0202.2000 -	Other cuts with bone.	15% <i>ad val.</i>
	0202.3000 -	Boneless.	15% <i>ad val.</i>
02.03		Meat of Swine, Fresh, Chilled or Frozen.	
		Fresh or Chilled :	
	0203.1100 - -	Carcasses and half-carcasses.	65% <i>ad val.</i>
	0203.1200 - -	Ham, shoulders and cuts thereof, with bone in.	65% <i>ad val.</i>
	0203.1900 - -	Other.	65% <i>ad val.</i>
		Frozen :	
	0203.2100 - -	Carcasses and half-carcasses.	65% <i>ad val.</i>
	0203.2200 - -	Hams, shoulders and cuts thereof, with bone in.	65% <i>ad val.</i>
	0203.2900 - -	Other.	65% <i>ad val.</i>
02.04		Meat of Sheep or Goat, Fresh, Chilled or Frozen.	
	0204.1000 -	Carcasses and half-carcasses of lamb, fresh or chilled.	15% <i>ad val.</i>
		Other meat of sheep, fresh or chilled :	
	0204.2100 - -	Carcasses and half-carcasses.	15% <i>ad val.</i>
	0204.2200 - -	Other cuts with bone in.	15% <i>ad val.</i>
	0204.2300 - -	Boneless.	15% <i>ad val.</i>
	0204.3000 -	Carcasses and half-carcasses of lamb, frozen.	15% <i>ad val.</i>

1	2	3	4
		Other meat of sheep, frozen :	
	0204.4100 - -	Carcasses and half-carcasses.	15% <i>ad val.</i>
	0204.4200 - -	Other cuts with bone in.	15% <i>ad val.</i>
	0204.4300 - -	Boneless.	15% <i>ad val.</i>
	0204.5000 -	Meat of goats.	15% <i>ad val.</i>
02.05	0205.0000	Meat of Horses, Asses, Mules or Hinnies, Fresh, Chilled or Frozen.	65% <i>ad val.</i>
02.06		Edible Offal of Bovine Animals, Swine, Sheep, Goats, Horses, Asses, Mules or Hinnies, Fresh, Chilled or Frozen.	
	0206.1000 -	Of bovine animals, fresh or chilled.	65% <i>ad val.</i>
		of bovine animals, frozen :	
	0206.2100 - -	Tongues.	65% <i>ad val.</i>
	0206.2200 - -	Livers.	65% <i>ad val.</i>
	0206.2900 - -	Other.	65% <i>ad val.</i>
	0206.3000 -	of swine, fresh or chilled.	65% <i>ad val.</i>
		of swine, frozen :	
	0206.4100 - -	Livers.	65% <i>ad val.</i>
	0206.4900 - -	Other.	65% <i>ad val.</i>
	0206.8000 -	Other, fresh or chilled.	65% <i>ad val.</i>
	0206.9000 -	Other, frozen.	65% <i>ad val.</i>
02.07		Meat and Edible offal, of the Poultry of Heading No. 01.05, Fresh, Chilled or Frozen.	
		Of fowls of the species <i>Gallus domesticus</i> :	
	0207.1100 - -	Not cut in pieces, fresh or chilled.	65% <i>ad val.</i>
	0207.1200 - -	Not cut in pieces, frozen	65% <i>ad val.</i>
	0207.1300 - -	Cuts and offal; fresh or chilled.	65% <i>ad val.</i>
	0207.1400 - -	Cuts and offal; frozen.	65% <i>ad val.</i>
		of turkeys :	
	0207.2400 - -	Not cut in pieces, fresh or chilled.	65% <i>ad val.</i>

	0207.2500 - -	Not cut in pieces, frozen.	65% <i>ad val.</i>
	0207.2600 - -	Cuts and offal, fresh or chilled.	65% <i>ad val.</i>
	0207.2700 - -	Cuts and offal, frozen.	65% <i>ad val.</i>
	-	Of ducks, geese or guinea fowls :	
	0207.3200 - -	Not cut in pieces, fresh or chilled.	65% <i>ad val.</i>
	0207.3300 - -	Not cut in pieces, frozen.	65% <i>ad val.</i>
	0207.3400 - -	Fatty livers, fresh or chilled.	65% <i>ad val.</i>
	0207.3500 - -	Other, fresh or chilled.	65% <i>ad val.</i>
	0207.3600 - -	Other, frozen.	65% <i>ad val.</i>
02.08		Other Meat and Edible Meat offal, Fresh, Chilled or Frozen.	
	0208.1000 -	Of rabbits or hares.	65% <i>ad val.</i>
	0208.2000 -	Frogs' legs	65% <i>ad val.</i>
	0208.9000 -	Other.	65% <i>ad val.</i>
02.09	0209.0000	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	65% <i>ad val.</i>
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
		Meat of swine :	
	0210.1100 - -	Hams, shoulders and cuts thereof, with bone in.	65% <i>ad val.</i>
	0210.1200 - -	Bellies (streaky) and cuts thereof.	65% <i>ad val.</i>
	0210.1900 - -	Other.	65% <i>ad val.</i>
	0210.2000 -	Meat of bovine animals.	65% <i>ad val.</i>
	0210.9000 -	Other, including edible flours and meals of meat or meat offal.	65% <i>ad val.</i>

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER
AQUATIC INVERTEBRATES

Notes.

1.—This Chapter does not cover :

- (a) marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 to 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).

2.—In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
03.01		Live Fish.	
	0301.1000 -	Ornamental fish.	25% <i>ad val.</i>
		Other live fish :	
	0301.9100 - -	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>).	45% <i>ad val.</i>
	0301.9200 - -	Eels (<i>Anguilla</i> spp.)	65% <i>ad val.</i>
	0301.9300 - -	Carp.	65% <i>ad val.</i>
	0301.9900 - -	Other.	65% <i>ad val.</i>
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.	
		Salmonidae, excluding livers and roes :	

1	2	3	4
	0302.1100 --	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>).	65% <i>ad val.</i>
	0302.1200 --	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	65% <i>ad val.</i>
	0302.1900 --	Other	65% <i>ad val.</i>
		Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> <i>soleidae</i> <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :	
	0302.2100 --	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	65% <i>ad val.</i>
	0302.2200 --	Plaice (<i>Pleuronectes platessa</i>).	65% <i>ad val.</i>
	0302.2300 --	Sole (<i>Solea</i> spp.)	65% <i>ad val.</i>
	0302.2900 --	Other	65% <i>ad val.</i>
		Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes :	
	0302.3100 --	Albacore or longanned tunas (<i>Thunnus alalunga</i>).	65% <i>ad val.</i>
	0302.3200 --	Yellow fin tunas (<i>Thunnus albacares</i>)	65% <i>ad val.</i>
	0302.3300 --	Skipjack or stripe-bellied bonito	65% <i>ad val.</i>
	0302.3900 --	Other	65% <i>ad val.</i>
	0302.4000 --	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes.	65% <i>ad val.</i>
	0302.5000 --	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding livers and roes.	65% <i>ad val.</i>
		Other fish, excluding livers and roes :	
	0302.6100 --	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>).	65% <i>ad val.</i>
	0302.6200 --	Haddock (<i>Melanogrammus aeglefinus</i>)	65% <i>ad val.</i>

1	2	3	4
	0302.6300 --	Coalfish (<i>Pollachius virens</i>)	65% <i>ad val.</i>
	0302.6400 --	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	65% <i>ad val.</i>
	0302.6500 --	Dogfish and other sharks	65% <i>ad val.</i>
	0302.6600 --	Eels (<i>Anguilla</i> spp.)	65% <i>ad val.</i>
	0302.6900 --	Other	65% <i>ad val.</i>
	0302.7000 --	Livers and roes.	65% <i>ad val.</i>
03.03	Fish, frozen, excluding fish fillets and other fish meat of Heading No. 03.04.		
	0303.1000 --	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytsch</i> , <i>Oncorhynchus</i> Kisutch, <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes.	65% <i>ad val.</i>
		Other salmonidae, excluding livers and roes :	
	0303.2100 --	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>).	65% <i>ad val.</i>
	0303.2200 --	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (Hucho hucho).	65% <i>ad val.</i>
	0303.2900 --	Other	65% <i>ad val.</i>
		Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :	
	0303.3100 --	Halibut (<i>Reinhardtius Hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>).	65% <i>ad val.</i>
	0303.3200 --	Plaice (<i>Pleuronectes platessa</i>).	65% <i>ad val.</i>
	0303.3300 --	Sole (<i>Solea</i> spp.)	65% <i>ad val.</i>
	0303.3900 --	Other	65% <i>ad val.</i>
		Tunas (of the genus <i>Thunnus</i>), skipjack or striped bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes :	
	0303.4100 --	Albacore or longfinned tunas (<i>Thunnus alalunga</i>).	65% <i>ad val.</i>

1	2	3	4
	0303.4200 - -	Yellow fin tunas (<i>Thunnus albacares</i>).	65% ad val.
	0303.4300 - -	Skipjack or stripe-bellied bonito	65% ad val.
	0303.4900 - -	Other	65% ad val.
	0303.5000 -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes.	65% ad val.
	0303.6000 -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macro-</i> <i>cephalus</i>), excluding livers and roes.	65% ad val.
		Other fish, excluding livers and roes :	
	0303.7100 - -	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>).	65% ad val.
	0303.7200 - -	Haddock (<i>Melanogrammus aeglefinus</i>).	65% ad val.
	0303.7300 - -	Coalfish (<i>Pollachius virens</i>).	65% ad val.
	0303.7400 - -	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>).	65% ad val.
	0303.7500 - -	Dogfish and other sharks	65% ad val.
	0303.7600 - -	Eels (<i>Anguilla</i> spp.)	65% ad val.
	0303.7700 - -	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus</i> <i>punctatus</i>).	65% ad val.
	0303.7800 - -	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	65% ad val.
	0303.7900 - -	Other	65% ad val.
	0303.8000 -	Livers and roes	55% ad val.
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	0304.1000 -	Fresh or chilled.	65% ad val.
	0304.2000 -	Frozen fillets.	65% ad val.
	0304.9000 -	Other	65% ad val.
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human con- sumption.	
	0305.1000 -	Flours, meals and pellets of fish, fit for human consumption.	45% ad val.

1	2	3	4
	0305.2000 -	Livers and roes, dried, smoked, salted or in brine.	45% ad val.
	0305.3000 -	Fish fillets, dried, salted or in brine, but not smoked.	35% ad val.
		Smoked fish, including fillets :	
	0305.4100 - -	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>).	45% ad val.
	0305.4200 - -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>).	45% ad val.
	0305.4900 - -	Other	45% ad val.
		Dried fish, whether or not salted but not smoked :	
	0305.5100 - -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	45% ad val.
	0305.5900 - -	Other	45% ad val.
		Fish, salted but not dried or smoked and fish in brine :	
	0305.6100 - -	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	45% ad val.
	0305.6200 - -	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	45% ad val.
	0305.6300 - -	Anchovies (<i>Engraulis</i> spp.)	45% ad val.
	0305.6900 - -	Other	45% 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; flours, meals and pellets of crustaceans, fit for human consumption.	
		Frozen :	
	0306.1100 - -	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	45% ad val.
	0306.1200 - -	Lobsters (<i>Homarus</i> spp.)	45% ad val.
		Shrimps and prawns :	
	0306.1310 - - -	Seedling	15% ad val.
	0306.1390 - - -	Other	45% ad val.

1	2	3	4
	0306.1400 --	Crabs	45% <i>ad val.</i>
	0306.1900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	45% <i>ad val.</i>
		Not frozen :	
	0306.2100 --	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>jasus</i> spp.)	45% <i>ad val.</i>
	0306.2200 --	Lobsters (<i>Homarus</i> spp.)	45% <i>ad val.</i>
	0306.2300 --	Shrimps and prawns	35% <i>ad val.</i>
	0306.2400 --	Crabs	45% <i>ad val.</i>
	0306.2900 --	Other, including flours, meals and pellets of crustaceans, fit for human consumption.	45% <i>ad val.</i>
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.	
	0307.1000 --	Oysters	65% <i>ad val.</i>
		Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
	0307.2100 --	Live, fresh or chilled	65% <i>ad val.</i>
	0307.2900 --	Other	65% <i>ad val.</i>
		Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.) :	
	0307.3100 --	Live, fresh or chilled	65% <i>ad val.</i>
	0307.3900 --	Other	65% <i>ad val.</i>
		Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioida</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.) :	
	0307.4100 --	Live, fresh or chilled	65% <i>ad val.</i>
	0307.4900 --	Other	65% <i>ad val.</i>
		Octopus (<i>Octopus</i> spp.) :	
	0307.5100 --	Live, fresh or chilled	65% <i>ad val.</i>
	0307.5900 --	Other	65% <i>ad val.</i>

1	2	3	4
	0307.6000 -	Snails, other than sea snails Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption :	65% <i>ad val.</i>
	0307.9100 -	Live, fresh or chilled	65% <i>ad val.</i>
	0307.9900 -	Other	65% <i>ad val.</i>

CHAPTER 4

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

Notes.

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

2.—For the purposes of heading No. 04.05 :

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.

3.—Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 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 0.50% and
- (c) they are moulded or capable of being moulded.

4.—This Chapter does not cover:

- (a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or
- (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 35.02) or globulins (heading No. 35.04).

Subheading Notes.

1.— For the purposes of subheading No. 0404.10, the expression “modified whey” means products consisting of whey constituents, i.e. whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2.— For the purposes of subheading No. 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading No. 0405.90).

Heading No.	Sub-Heading No.	Description of Goods	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%.	65% <i>ad val.</i>
	0401.2000	Of a fat content, by weight, exceeding 1% but not exceeding 6%.	65% <i>ad val.</i>
	0401.3000	Of a fat content, by weight, exceeding 6%.	65% <i>ad val.</i>
04.02		Milk and cream, concentrated or containing added Sugar or other sweetening matter.	

1	2	3	4
		In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% :	
	0402.1010 - - -	Milk	25% <i>ad val.</i>
	0402.1020 - - -	Cream	35% <i>ad val.</i>
		In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :	
		Not containing added sugar or other sweetening matter :	
		Milk :	
	0402.2111 - - - -	In powder, granules or other solid forms, of a fat content, by weight, exceeding 4%.	25% <i>ad val.</i>
	0402.2119 - - - -	Other	25% <i>ad val.</i>
	0402.2190 - - - -	Cream	35% <i>ad val.</i>
		Other :	
	0402.2910 - - -	Milk	25% <i>ad val.</i>
	0402.2990 - - -	Cream	35% <i>ad val.</i>
		Other :	
		Not containing added sugar or other sweetening matter :	
	0402.9110 - - -	Milk	25% <i>ad val.</i>
	0402.9190 - - -	Cream	35% <i>ad val.</i>
		Other :	
	0402.9910 - - -	Milk	25% <i>ad val.</i>
	0402.9990 - - -	Cream	35% <i>ad val.</i>
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
	0403.1000 -	Yogurt	35% <i>ad val.</i>
	0403.9000 -	Other	35% <i>ad val.</i>
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	

1	2	3	4
	0404.1000 -	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter.	35% <i>ad val.</i>
	0404.9000 -	Other	35% <i>ad val.</i>
04.05		Butter and other fats and oils derived from milk; dairy spread.	
	0405.1000 -	Butter	65% <i>ad val.</i>
	0405.2000 -	Dairy spreads	65% <i>ad val.</i>
	0405.9000 -	Other	65% <i>ad val.</i>
04.06		Cheese and Curd.	
	0406.1000 -	Fresh (unripened or uncured) cheese, including whey cheese, and curd.	35% <i>ad val.</i>
	0406.2000 -	Grated or powdered cheese, of all kinds.	35% <i>ad val.</i>
	0406.3000 -	Processed cheese, not grated or powdered.	35% <i>ad val.</i>
	0406.4000 -	Blue-veined cheese.	35% <i>ad val.</i>
	0406.9000 -	Other cheese.	35% <i>ad val.</i>
04.07		Birds' eggs, in shell, fresh, preserved or cooked.	
	0407.0010 - - -	Birds' eggs in shell, fresh	65% <i>ad val.</i>
	0407.0020 - - -	Eggs for hatching (parent stock)	15% <i>ad val.</i>
	0407.0090 - - -	Other	65% <i>ad val.</i>
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
		Egg yolks :	
	0408.1100 - -	Dried	35% <i>ad val.</i>
	0408.1900 - -	Other	65% <i>ad val.</i>
		Other :	
	0408.9100 - - -	Dried	35% <i>ad val.</i>
	0408.9900 - -	Other	65% <i>ad val.</i>
04.09		Natural Honey.	

1	2	3	4
	0409.0010 - - -	In retail packing not exceeding 1 kg. (net weight)	35% <i>ad val.</i>
	0409.0090 - - -	Other	35% <i>ad val.</i>
04.10	0410.0000	Edible products of animal origin, not elsewhere specified or included.	65% <i>ad val.</i>

CHAPTER 5

**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE
SPECIFIED OR INCLUDED**

Notes.

1.—This Chapter does not cover :

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried) ;
- (b) Hides or skins (including furskins) other than goods of heading 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

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
05.01	0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	65% <i>ad val.</i>
05.02		Pigs', Hogs' or Boars' bristles and hair; Badger hair and other brush making hair; waste of such bristles of hair.	
	0502.1000 -	Pigs', hogs' or boars' bristles and hair and waste thereof.	65% <i>ad val.</i>
		Other :	
	0502.9010 - - -	Bristles and hair of other animals.	65% <i>ad val.</i>
	0502.9090 - - -	Other	65% <i>ad val.</i>
05.03	0503.0000	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	65% <i>ad val.</i>
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	
	0504.0010 - - -	Of pigs, hogs, boars or swine.	65% <i>ad val.</i>
	0504.0090 - - -	Other	65% <i>ad val.</i>
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	
	0505.1000 -	Feathers of a kind used for stuffing ; down	65% <i>ad val.</i>
	0505.9000 -	Other	65% <i>ad val.</i>
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
	0506.1000 -	Ossein and bones treated with acid.	35% <i>ad val.</i>
		Other :	
	0506.9010 - - -	Bones and horn-cores	35% <i>ad val.</i>

1	2	3	4
	0506.9020 - - -	De-gelatinised bones.	35% <i>ad val.</i>
	0506.9030 - - -	Crushed bones including powder and waste of bones	35% <i>ad val.</i>
	0506.9090 - - -	Other	35% <i>ad val.</i>
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		
	0507.1000 -	Ivory; ivory powder and waste	65% <i>ad val.</i>
		Other :	
	0507.9010 - -	Hooves	65% <i>ad val.</i>
	0507.9090 - - -	Other	65% <i>ad val.</i>
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cattle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof :		
	0508.0010 - - -	Red coral.	65% <i>ad val.</i>
	0508.0090 - - -	Other	65% <i>ad val.</i>
05.09	0509.0000	Natural sponges of animal origin.	65% <i>ad val.</i>
05.10	0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	65% <i>ad val.</i>
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
	0511.1000 -	Bovine semen	10% <i>ad val.</i>
		Other :	
		Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :	
	0511.9110 - - -	Fish waste	65% <i>ad val.</i>
	0511.9190 - - -	Other	65% <i>ad val.</i>
		Other :	

1	2	3	4
	---	Sinews and tendons :	
0511.9911	----	Of pigs, swine, hogs or boars	65% <i>ad val.</i>
0511.9919	----	Other	65% <i>ad val.</i>
	---	Parings and similar waste of raw hides and skins :	
0511.9921	----	Of pigs, swine, hogs or boars	65% <i>ad val.</i>
0511.9929	----	Other	65% <i>ad val.</i>
0511.9930	---	Silk-worm eggs	15% <i>ad val.</i>
0511.9940	---	Cochineal and similar insects	65% <i>ad val.</i>
	---	Animal blood :	
0511.9951	----	Of pigs, swine, hogs or boars	65% <i>ad val.</i>
0511.9959	----	Other	65% <i>ad val.</i>
	---	Other :	
0511.9991	----	Dead pigs, swine, hogs, or boars and products thereof	65% <i>ad val.</i>
0511.9999	----	Other	65% <i>ad val.</i>

SECTION II

VEGETABLE PRODUCTS

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 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, onions, 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	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.	15% <i>ad val.</i>
		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes.	
	0601.2010 -	Chicory plants and roots.	15% <i>ad val.</i>
	0601.2090 -	Other.	15% <i>ad val.</i>
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.	
	0602.1000 -	Unrooted cuttings and slips	35% <i>ad val.</i>
		Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts :	
	0602.2010 - -	Of coconut	15% <i>ad val.</i>
	0602.2090 - -	Other	15% <i>ad val.</i>
	0602.3000 -	Rhododendrons and azaleas, grafted or not	35% <i>ad val.</i>
	0602.4000 -	Roses, grafted or not	35% <i>ad val.</i>
		Other :	
	0602.9010 - -	Mushroom spawn	10% <i>ad val.</i>
	0602.9090 - -	Other	35% <i>ad val.</i>
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	

1	2	3	4
	0603.1000 -	Fresh	35% <i>ad val.</i>
	0603.9000 -	Other	35% <i>ad val.</i>
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	0604.1000 -	Mosses and lichens	35% <i>ad val.</i>
		Other :	
	0604.9100 - -	Fresh	35% <i>ad val.</i>
	0604.9900 - -	Other	35% <i>ad val.</i>

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. saccharate*), 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 kinds 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, powder, flakes, granules and pellets of potatoes (heading No. 11.05) ;

- (d) flour, meal and powder 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	Rate of Duty
1	2	3	4
07.01		Potatoes, fresh or chilled.	
	0701.1000 -	Seed	0% <i>ad val.</i>
	0701.9000 -	Other	0% <i>ad val.</i>
07.02	0702.0000	Tomatoes, fresh or chilled.	0% <i>ad val.</i>
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
		Onions and Shallots :	
	0703.1010 - - -	Onions	0% <i>ad val.</i>
	0703.1090 - - -	Other	35% <i>ad val.</i>
	0703.2000 -	Garlic	0% <i>ad val.</i>
	0703.9000 -	Leeks and other alliaceous vegetables	35% <i>ad val.</i>
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
	0704.1000 -	Cauliflowers and headed broccoli	35% <i>ad val.</i>
	0704.2000 -	Brussels sprouts	35% <i>ad val.</i>
	0704.9000 -	Other	35% <i>ad val.</i>
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>cichorium spp.</i>), fresh or chilled.	
		Lettuce :	
	0705.1100 - -	Cabbage lettuce (head lettuce)	35% <i>ad val.</i>
	0705.1900 - -	Other	35% <i>ad val.</i>
		Chicory :	

1	2	3	4
	0705.2100 - -	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	35% <i>ad val.</i>
	0705.2900 - -	Other	35% <i>ad val.</i>
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
	0706.1000 -	Carrots and turnips	35% <i>ad val.</i>
	0706.9000 -	Other	35% <i>ad val.</i>
07.07	0707.0000	Cucumbers and gherkins, fresh or chilled.	35% <i>ad val.</i>
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
	0708.1000 -	Peas (<i>Pisum sativum</i>)	35% <i>ad val.</i>
	0708.2000 -	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	35% <i>ad val.</i>
	0708.9000 -	Other leguminous vegetables	35% <i>ad val.</i>
07.09		Other vegetables, fresh or chilled.	
	0709.1000 -	Globe artichokes	35% <i>ad val.</i>
	0709.2000 -	Asparagus	35% <i>ad val.</i>
	0709.3000 -	Aubergines (egg-plants)	35% <i>ad val.</i>
	0709.4000 -	Celery other than celeriac	35% <i>ad val.</i>
		Mushrooms and truffles :	
	0709.5100 - -	Mushrooms	35% <i>ad val.</i>
	0709.5200 - -	Truffles	35% <i>ad val.</i>
	0709.6000 -	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	35% <i>ad val.</i>
	0709.7000 -	Spinach, New Zealand spinach and orache spinach (garden spinach).	35% <i>ad val.</i>
	0709.9000 -	Other	35% <i>ad val.</i>
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	0710.1000 -	Potatoes	35% <i>ad val.</i>
		Leguminous vegetables, shelled or unshelled :	
	0710.2100 - -	Peas (<i>Pisum sativum</i>)	35% <i>ad val.</i>

1	2	3	4
	0710.2200 - -	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	35% <i>ad val.</i>
	0710.2900 - -	Other	35% <i>ad val.</i>
	0710.3000 - -	Spinach, New Zealand spinach and orache spinach (garden spinach).	35% <i>ad val.</i>
	0710.4000 - -	Sweet corn	35% <i>ad val.</i>
	0710.8000 - -	Other vegetables	35% <i>ad val.</i>
	0710.9000 - -	Mixtures of vegetables	35% <i>ad val.</i>
07.11		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
	0711.1000 - -	Onions	35% <i>ad val.</i>
	0711.2000 - -	Olives	35% <i>ad val.</i>
	0711.3000 - -	Capers	35% <i>ad val.</i>
	0711.4000 - -	Cucumbers and gherkins	35% <i>ad val.</i>
	0711.9000 - -	Other vegetables; mixtures of vegetables.	35% <i>ad val.</i>
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
	0712.2000 - -	Onions	35% <i>ad val.</i>
	0712.3000 - -	Mushrooms and truffles	35% <i>ad val.</i>
	0712.9000 - -	Other vegetables; mixtures of vegetables	35% <i>ad val.</i>
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.	
	0713.1000 - -	Peas (<i>Pisum sativum</i>)	0% <i>ad val.</i>
	0713.2000 - -	Chickpeas (garbanzos)	0% <i>ad val.</i>
		Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	
	0713.3100 - -	Beans of the species <i>Vigna mungo</i> (L.) Hopper or <i>Vigna radiata</i> (L.) Wilczek.	0% <i>ad val.</i>
	0713.3200 - -	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>).	0% <i>ad val.</i>
	0713.3300 - -	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>).	0% <i>ad val.</i>

0713.3900 -	Other	0% <i>ad val.</i>
0713.4000 -	Lentils	0% <i>ad val.</i>
0713.5000 -	Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horsebeans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>).	0% <i>ad val.</i>
0713.9000 -	Other	0% <i>ad val.</i>
07.14	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
0714.1000 -	* Manioc (cassava)	35% <i>ad val.</i>
0714.2000 -	Sweet potatoes	35% <i>ad val.</i>
0714.9000 -	Other	35% <i>ad val.</i>

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF
CITRUS FRUIT OR MELONS*Notes.*

- 1.—This Chapter does not cover inedible nuts or fruits.
- 2.—Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
- 3.—Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes :
 - (a) For additional preservation or stabilisation (*e.g.*, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate).

- (b) To improve or maintain their appearance (*e.g.*, by the addition of vegetable oil or small quantities of glucose syrup),

Provided that they retain the character of dried fruit or dried nuts.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
08.01		Coconuts, Brazil nuts and Cashew nuts, fresh or dried, whether or not shelled or peeled.	
		Coconuts :	
	0801.1100 --	Desiccated	55% <i>ad val.</i>
		Other :	
	0801.1910 --	Coconut seed	55% <i>ad val.</i>
	0801.1990 --	Other	55% <i>ad val.</i>
		Brazil nuts :	
	0801.2100 --	In shell	55% <i>ad val.</i>
	0801.2200 --	Shelled	55% <i>ad val.</i>
		Cashew nuts :	
	0801.3100 --	In shell	55% <i>ad val.</i>
	0801.3200 --	Shelled	55% <i>ad val.</i>
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		Almonds :	
	0802.1100 --	In shell	55% <i>ad val.</i>
	0802.1200 --	Shelled	55% <i>ad val.</i>
		Hazelnuts or filberts (<i>Corylus</i> spp.) :	
	0802.2100 --	In shell	55% <i>ad val.</i>
	0802.2200 --	Shelled	55% <i>ad val.</i>
		Walnuts :	
	0802.3100 --	In shell	55% <i>ad val.</i>
	0802.3200 --	Shelled	55% <i>ad val.</i>

1	2	3	4
	0802.4000 -	Chestnuts (<i>Castanea</i> spp.)	55% <i>ad val.</i>
	0802.5000 -	Pistachios	55% <i>ad val.</i>
		Other :	
	0802.9010 - -	Areca (Betel) Nuts	Rs. 22/Kg.
	0802.9090 - -	Other	55% <i>ad val.</i>
08.03	0803.0000	Bananas, including plantains, fresh or dried.	55% <i>ad val.</i>
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
	0804.1000 -	Dates	45% <i>ad val.</i>
	0804.2000 -	Figs	55% <i>ad val.</i>
	0804.3000 -	Pineapples	55% <i>ad val.</i>
	0804.4000 -	Avocados	55% <i>ad val.</i>
		Guavas, mangoes and mangosteens :	
	0804.5010 - -	Guavas	55% <i>ad val.</i>
	0804.5020 - -	Mangoes and mangosteens	55% <i>ad val.</i>
08.05		Citrus fruit, fresh or dried	
	0805.1000 -	Oranges	55% <i>ad val.</i>
	0805.2000 -	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids.	55% <i>ad val.</i>
	0805.3000 -	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i>).	55% <i>ad val.</i>
	0805.4000 -	Grapefruit	55% <i>ad val.</i>
	0805.9000 -	Other	55% <i>ad val.</i>
08.06		Grapes, fresh or dried.	
	0806.1000 -	Fresh	55% <i>ad val.</i>
		Dried :	
	0806.2010 - -	Currants	55% <i>ad val.</i>
	0806.2090 - -	Other	55% <i>ad val.</i>

1	2	3	4
08.07	Melons (including watermelons) and papaws (papayas), fresh.		
	Melons (including watermelons) :		
	0807.1100 - -	Watermelons	55% <i>ad val.</i>
	0807.1900 - -	Other	55% <i>ad val.</i>
	0807.2000 -	Papaws (Papayas)	55% <i>ad val.</i>
08.08	Apples, pears and quinces, fresh.		
	0808.1000 -	Apples	55% <i>ad val.</i>
	Pears and quinces :		
	0808.2010 - - -	Pears	55% <i>ad val.</i>
	0808.2020 - - -	Quinces	55% <i>ad val.</i>
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
	0809.1000 -	Apricots	65% <i>ad val.</i>
	0809.2000 -	Cherries	65% <i>ad val.</i>
	0809.3000 -	Peaches, including nectarines	65% <i>ad val.</i>
	0809.4000 -	Plums and sloes	65% <i>ad val.</i>
08.10	Other fruit, fresh.		
	0810.1000 -	Strawberries	65% <i>ad val.</i>
	0810.2000 -	Raspberries, blackberries, mulberries and loganberries	65% <i>ad val.</i>
	0810.3000 -	Black, white or red currants and gooseberries	65% <i>ad val.</i>
	0810.4000 -	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> .	65% <i>ad val.</i>
	0810.5000 -	Kiwifruit	65% <i>ad val.</i>
	0810.9000 -	Other	65% <i>ad val.</i>
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
	0811.1000 -	Strawberries	55% <i>ad val.</i>

1	0811.2000 -	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries.	55% ⁴ ad val.
	0811.9000 -	Other	55% 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	55% ad val.
	0812.2000 -	Strawberries	55% ad val.
	0812.9000 -	Other	55% 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	55% ad val.
	0813.2000 -	Prunes	55% ad val.
	0813.3000 -	Apples	55% ad val.
		Other fruit	
	0813.4010 - - -	Tamarind	55% ad val.
	0813.4090 - - -	Other	55% ad val.
	0813.5000 -	Mixtures of nuts or dried fruits of this Chapter	55% ad val.
08.14		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	55% 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 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 cubeb*) or other products of heading No. 12.11.

Heading No.	Sub-Heading No.	Description of Goods	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	50% <i>ad val.</i>
	0901.1200 --	Decaffeinated	50% <i>ad val.</i>
		Coffee, roasted :	
	0901.2100 --	Not decaffeinated	50% <i>ad val.</i>
	0901.2200 --	Decaffeinated	50% <i>ad val.</i>
		Other :	
	0901.9010 ---	Coffee husks and skins	50% <i>ad val.</i>
	0901.9020 ---	Coffee substitutes	50% <i>ad val.</i>
	0901.9090 ---	Other	50% <i>ad val.</i>
09.02		Tea, whether or not flavoured.	
	0902.1000 -	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg.	50% <i>ad val.</i>
	0902.2000 -	Other green tea (not fermented)	50% <i>ad val.</i>
	0902.3000 -	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg.	50% <i>ad val.</i>

1	2	3	4
	0902.4000 -	Other black tea (fermented) and other partly fermented tea.	50% <i>ad val.</i>
09.03	0903.0000	Mate.	50% <i>ad val.</i>
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	35% <i>ad val.</i>
	0904.1200 - -	Crushed or ground	35% <i>ad val.</i>
		Fruits of the genus Capsicum or of the genus Pimenta, dried or crushed or ground :	
	0904.2010 - - -	Red chillies	0% <i>ad val.</i>
	0904.2090 - - -	Other	15% <i>ad val.</i>
09.05	0905.0000	Vanilla.	65% <i>ad val.</i>
09.06		Cinnamon and cinnamon-tree, flowers.	
	0906.1000 -	Neither crushed nor ground	35% <i>ad val.</i>
	0906.2000 -	Crushed or ground	35% <i>ad val.</i>
09.07	0907.0000	Cloves (whole fruit, cloves and stems).	35% <i>ad val.</i>
09.08		Nutmeg, mace and cardamoms.	
	0908.1000 -	Nutmeg	35% <i>ad val.</i>
	0908.2000 -	Mace	35% <i>ad val.</i>
		Cardamoms :	
	0908.3010 - - -	Large cardamoms	35% <i>ad val.</i>
	0908.3090 - - -	Other	35% <i>ad val.</i>
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
	0909.1000 -	Seeds of anise or badian	35% <i>ad val.</i>
	0909.2000 -	Seeds of coriander	35% <i>ad val.</i>
	0909.3000 -	Seeds of cumin	35% <i>ad val.</i>

1	2	3	4
	0909.4000 -	Seeds of caraway	35% <i>ad val.</i>
	0909.5000 -	Seeds of fennel; juniper berries	35% <i>ad val.</i>
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		Ginger :	
	0910.1010 - - -	Ginger, fresh	65% <i>ad val.</i>
	0910.1090 - - -	Ginger, dried	35% <i>ad val.</i>
	0910.2000 -	Saffron	35% <i>ad val.</i>
	0910.3000 -	Turmeric (curcuma)	35% <i>ad val.</i>
	0910.4000 -	Thyme; bay leaves	35% <i>ad val.</i>
	0910.5000 -	Curry	35% <i>ad val.</i>
		Other spices :	
	0910.9100 - -	Mixtures referred to in Note 1(b) to this Chapter	35% <i>ad val.</i>
	0910.9900 - -	Other	35% <i>ad val.</i>

CHAPTER 10

CEREALS

Notes.

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

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

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

Subheading note.

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

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
10.01		Wheat and meslin	
	1001.1000 -	Durum wheat	0% <i>ad val.</i>
		Other :	
	1001.9010 - - -	Wheat	0% <i>ad val.</i>
	1001.9090 - - -	Meslin	0% <i>ad val.</i>
10.02	1002.0000	Rye	65% <i>ad val.</i>
10.03	1003.0000	Barley	25% <i>ad val.</i>
10.04	1004.0000	Oats	25% <i>ad val.</i>
10.05		Maize (corn)	
	1005.1000 -	Seed	25% <i>ad val.</i>
	1005.9000 -	Other	25% <i>ad val.</i>
10.06		Rice	
	1006.1000 -	Rice in the husk (paddy or rough)	25% <i>ad val.</i>
	1006.2000 -	Husked (brown) rice	25% <i>ad val.</i>
	1006.3000 -	Semi-milled or wholly milled rice, whether or not polished or glazed.	25% <i>ad val.</i>
	1006.4000 -	Broken rice	25% <i>ad val.</i>
10.07	1007.0000	Grain Sorghum	25% <i>ad val.</i>
10.08		Buckwheat, millet and canary seed; other cereals	
	1008.1000 -	Buckwheat	25% <i>ad val.</i>
	1008.2000 -	Millet	25% <i>ad val.</i>
	1008.3000 -	Canary seed	15% <i>ad val.</i>
	1008.9000 -	Other cereals	25% <i>ad val.</i>

CHAPTER II

**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. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading No. 11.04.

(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 micrometers (microns)	500 micrometers (microns)
(1)	(2)	(3)	(4)	(5)
Wheat and rye.	45%	2.5%	80%	—
Barley.	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize (corn)	45%	2%	—	90%
and grain	45%	2%	—	90%
Sorghum	45%	1.6%	80%	—
Rice	45%	4%	80%	—
Buckwheat.	45%	4%	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 :

- in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm ;
- in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
11.01	1101.0000	Wheat or muslin flour.	10% ad val.
11.02		Cereal flours other than of wheat or muslin.	
	1102.1000 -	Rye flour	10% ad val.
	1102.2000 -	Maize (corn) flour	10% ad val.
	1102.3000 -	Rice flour	10% ad val.
	1102.9000 -	Other	10% ad val.
11.03		Cereal Groats, meal and pellets.	
		Groats and meal :	

1	2	3	4
	1103.1100 - -	Of wheat	25% <i>ad val.</i>
	1103.1200 - -	Of oats	25% <i>ad val.</i>
	1103.1300 - -	Of maize (corn)	25% <i>ad val.</i>
	1103.1400 - -	Of rice	25% <i>ad val.</i>
	1103.1900 - -	Of other cereals	25% <i>ad val.</i>
		Pellets :	
	1103.2100 - -	Of wheat	25% <i>ad val.</i>
	1103.2900 - -	Of other cereals	25% <i>ad val.</i>
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, peeled, 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	25% <i>ad val.</i>
	1104.1200 - -	Of oats	25% <i>ad val.</i>
	1104.1900 - -	Of other cereals	25% <i>ad val.</i>
		Other worked grains (for example, hulled, peeled, sliced or kibbled) :	
	1104.2100 - -	Of barley	25% <i>ad val.</i>
	1104.2200 - -	Of oats	25% <i>ad val.</i>
	1104.2300 - -	Of maize (corn)	25% <i>ad val.</i>
	1104.2900 - -	Of other cereals	25% <i>ad val.</i>
	1104.3000 - -	Germ of cereals, whole, rolled, flaked or ground	25% <i>ad val.</i>
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
	1105.1000 -	Flour, meal and powder	25% <i>ad val.</i>
	1105.2000 -	Flakes, granules and pellets	25% <i>ad val.</i>
11.06		Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of chapter 8.	

1	2	3	4
	1106.1000 -	Of the dried leguminous vegetables of heading No. 07.13.	25% <i>ad val.</i>
		Of sago or of roots or tubers of heading No. 07.14 :	
	1106.2010 - - -	Flour and meal of arrowroot, manioc or salep.	25% <i>ad val.</i>
	1106.2020 - - -	Flour of sago	25% <i>ad val.</i>
	1106.2090 - - -	Other	25% <i>ad val.</i>
	1106.3000 -	Of the products of Chapter 8.	25% <i>ad val.</i>
11.07		Malt, whether or not roasted.	
	1107.1000 -	Not roasted	25% <i>ad val.</i>
	1107.2000 -	Roasted	25% <i>ad val.</i>
11.08		Starches; inulin.	
		Starches :	
	1108.1100 - -	Wheat starch	25% <i>ad val.</i>
	1108.1200 - -	Maize (corn) starch	25% <i>ad val.</i>
	1108.1300 - -	Potato starch	25% <i>ad val.</i>
	1108.1400 - -	Manioc (cassava) starch	25% <i>ad val.</i>
		Other starches :	
	1108.1910 - - -	Sago starch	25% <i>ad val.</i>
	1108.1990 - - -	Other	25% <i>ad val.</i>
	1108.2000 -	Inulin	25% <i>ad val.</i>
11.09	1109.0000	Wheat gluten, whether or not dried.	25% <i>ad val.</i>

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 oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not supply 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 refitted 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	Rate of Duty
1	2	3	4
12.01		Soya Beans, whether or not broken.	
	1201.0010 - -	Soyabean seeds	15% <i>ad val.</i>
	1201.0090 - -	Other	20% <i>ad val.</i>
12.02		Ground-nuts roasted or otherwise cooked, whether or not shelled or broken.	
	1202.1000 -	In shell	25% <i>ad val.</i>
	1202.2000 -	Shelled, whether or not broken	25% <i>ad val.</i>
12.03	1203.0000	Copra	55% <i>ad val.</i>
12.04	1204.0000	Linseed, whether or not broken	15% <i>ad val.</i>
12.05	1205.0000	Rape or Colza seeds, whether or not broken.	15% <i>ad val.</i>
12.06	1206.0000	Sunflower seeds, whether or not broken.	15% <i>ad val.</i>
12.07		Other oil seeds and oleaginous fruits, whether or not broken.	
	1207.1000 -	Palm nuts and kernels	15% <i>ad val.</i>
	1207.2000 -	Cotton seeds	15% <i>ad val.</i>
	1207.3000 -	Castor oil seeds	15% <i>ad val.</i>
	1207.4000 -	Sesamum seeds	15% <i>ad val.</i>

1	2	3	4
	1207.5000 -	Mustard seeds	15% <i>ad val.</i>
	1207.6000 -	Safflower seeds	15% <i>ad val.</i>
		Other :	
	1207.9100 - -	Poppy seeds	25% <i>ad val.</i>
	1207.9200 - -	Shea nuts (karite nuts)	15% <i>ad val.</i>
	1207.9900 - -	Other	15% <i>ad val.</i>
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
	1208.1000 -	Of soya beans	15% <i>ad val.</i>
		Other :	
	1208.9010 - - -	Of oleaginous fruits	15% <i>ad val.</i>
	1208.9090 - - -	Other	15% <i>ad val.</i>
12.09		Seeds, fruit and spores, of a kind used for sowing.	
		Beet seed :	
	1209.1100 - -	Sugar beet seed	15% <i>ad val.</i>
	1209.1900 - -	Other	15% <i>ad val.</i>
		Seeds of forage plants, other than beet seed :	
	1209.2100 - -	Lucerne (alfalfa) seed	15% <i>ad val.</i>
	1209.2200 - -	Clover (<i>Trifolium</i> spp.) seed	15% <i>ad val.</i>
	1209.2300 - -	Fescue seed	15% <i>ad val.</i>
	1209.2400 - -	Kentucky blue grass (<i>Poa pratensis</i> L.) seed	15% <i>ad val.</i>
	1209.2500 - -	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seed.	15% <i>ad val.</i>
	1209.2600 - -	Timothy grass seed	15% <i>ad val.</i>
	1209.2900 - -	Other	15% <i>ad val.</i>
	1209.3000 -	Seeds of herbaceous plants cultivated principally for their flowers.	15% <i>ad val.</i>

1	2	3	4
	1209.9100 - -	Vegetable seeds	0% <i>ad val.</i>
	1209.9900 - -	Other	15% <i>ad val.</i>
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
	1210.1000 -	Hop cones, neither ground nor powdered nor in the form of pellets.	35% <i>ad val.</i>
	1210.2000 -	Hop cones, ground, powdered, or in the form of pellets; lupulin.	35% <i>ad val.</i>
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
	1211.1000 -	Liquorice roots	65% <i>ad val.</i>
	1211.2000 -	Ginseng roots	25% <i>ad val.</i>
		Other :	
	1211.9010 - - -	Cannabis herbs and coca leaves	65% <i>ad val.</i>
	1211.9020 - - -	Cinchona bark	25% <i>ad val.</i>
	1211.9030 - - -	Agarwood	25% <i>ad val.</i>
	1211.9040 - - -	Sandal wood	25% <i>ad val.</i>
		Other :	
	1211.9091 - - - -	Of a kind used primarily in pharmacy, namely katki, jibanti, ghandhamatric, mitabishi, kakuli, kurdalava, kankrashringi, sailaj, thaiki, kaladana and talishapatra.	25% <i>ad val.</i>
	1211.9099 - - - -	Other	55% <i>ad val.</i>
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	
	1212.1000 -	Locust beans, including locust bean seeds	65% <i>ad val.</i>

1	2	3	4
	1212.2000 -	Seaweeds and other algae.	65% <i>ad val.</i>
	1212.3000 -	Apricot, peach or plum stones and kernels	65% <i>ad val.</i>
		Other :	
	1212.9100 -	Sugar beet	25% <i>ad val.</i>
	1212.9200 -	Sugar cane	25% <i>ad val.</i>
	1212.9900 -	Other	65% <i>ad val.</i>
12.13	1213.0000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	45% <i>ad val.</i>
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
	1214.1000 -	Lucerne (alfalfa) meal and pellets	25% <i>ad val.</i>
	1214.9000 -	Other	25% <i>ad val.</i>

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 confectionary (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 (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, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33) ; or
- (ij) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 40.01).

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
	1301.1000 -	Lac	45% <i>ad val.</i>
	1301.2000 -	Gum Arabic	45% <i>ad val.</i>
		Other :	
	1301.9010 - - -	Cannabis resins and balsams	65% <i>ad val.</i>
	1301.9020 - - -	Other balsams	45% <i>ad val.</i>
	1301.9030 - - -	Other gums	45% <i>ad val.</i>
	1301.9090 - - -	Other	45% <i>ad val.</i>
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
		Vegetable saps and extracts :	
	1302.1100 - -	Opium	65% <i>ad val.</i>
	1302.1200 - -	Of liquorice	45% <i>ad val.</i>
	1302.1300 - -	Of hops	45% <i>ad val.</i>
	1302.1400 - -	Of pyrethrum or of the roots of plants containing rotenone.	45% <i>ad val.</i>

1	2	3	4
		Other :	
1302.1910 - - -		Of a kind used in pharmacy	45% <i>ad val.</i>
1302.1920 - - -		Concentrates of poppy straw; extracts and tinctures of cannabis.	45% <i>ad val.</i>
1302.1990 - - -		Other	45% <i>ad val.</i>
1302.2000 - - -		Pectic substances, pectinates and pectates	45% <i>ad val.</i>
		Mucilages and thickeners, whether or not modified, derived from vegetable products :	
1302.3100 - - -		Agar-agar	45% <i>ad val.</i>
1302.3200 - - -		Mucilages and thickeners, whether or not modified derived from locust beans, locust bean seeds or guar seeds.	45% <i>ad val.</i>
1302.3900 - - -		Other	45% <i>ad val.</i>

CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

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

2.—Heading 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

Heading No.	Sub-Heading No.	Description of Goods	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	65% <i>ad val.</i>
	1401.2000 -	Rattans	65% <i>ad val.</i>
	1401.9000 -	Other	65% <i>ad val.</i>
14.02		Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.	
	1402.1000 -	Kapok	65% <i>ad val.</i>
	1402.9000 -	Other	65% <i>ad val.</i>
14.03		Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.	
	1403.1000 -	Broomcorn (<i>Sorghum vulgare</i> var. <i>technicum</i>)	65% <i>ad val.</i>
		Other :	
	1403.9010 - - -	Sticks for brooms	55% <i>ad val.</i>
	1403.9090 - - -	Other	65% <i>ad val.</i>
14.04		Vegetable products not elsewhere specified or included.	
		Raw vegetable materials of a kind used primarily in dyeing or tanning :	
	1404.1010 - - -	Henna	45% <i>ad val.</i>
	1404.1090 - - -	Other	45% <i>ad val.</i>
	1404.2000 -	Cotton linters	45% <i>ad val.</i>
		Other :	
	1404.9010 - - -	Tendu leaves (biri leaves)	65% <i>ad val.</i>

1	2	3	4
	1404.9020 - - -	Betel leaves	Rs. 150/Kg.
	1404.9090 - - -	Other	65% <i>ad val.</i>

SECTION III

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

CHAPTER 15

**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR
CLEFTAGE 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) Coca 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, 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 olives by solvent extraction (heading No. 15.10).

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

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

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
15.01		Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03.	
	1501.0010 ---	Lard including other pig fat	65% <i>ad val.</i>
	1501.0090 ---	Other	25% <i>ad val.</i>
15.02		Fats of bovine animals, sheep or goats, other than those of heading No. 15.03.	
	1502.0010 ---	Edible tallow	65% <i>ad val.</i>
	1502.0020 ---	Inedible tallow	45% <i>ad val.</i>
	1502.0090 ---	Other	65% <i>ad val.</i>
15.03		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
	1503.0010 ---	Lard stearin, lard oil	65% <i>ad val.</i>
	1503.0090 ---	Other	65% <i>ad val.</i>
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
		Fish-liver oils and their fractions :	
	1504.1010 ---	Cod-liver oil packed in container exceeding 14 lbs in capacity.	50% <i>ad val.</i>
	1504.1090 ---	Other	65% <i>ad val.</i>
	1504.2000 -	Fats and oils and their fractions, of fish, other than liver oils.	65% <i>ad val.</i>
	1504.3000 -	Fats and oils and their fractions, of marine mammals	65% <i>ad val.</i>

1	2	3	4
15.05		Wool grease and fatty substances derived therefrom (including lanolin).	
	1505.1000 -	Wool grease, crude	65% <i>ad val.</i>
	1505.9000 -	Other	65% <i>ad val.</i>
15.06		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	
	1506.0010 - - -	Neat's-foot oil	55% <i>ad val.</i>
	1506.0020 - - -	Fractions of Neat's foot oil	55% <i>ad val.</i>
	1506.0090 - - -	Other	55% <i>ad val.</i>
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
	1507.1000 -	Crude oil, whether or not degummed	Rs. 7600/M.Ton
		Other :	
	1507.9010 - - -	Refined oil	Rs. 7600/M.Ton
	1507.9090 - - -	Other	Rs. 9950/M.Ton
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
	1508.1000 -	Crude oil	25% <i>ad val.</i>
	1508.9000 -	Other	25% <i>ad val.</i>
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
		Virgin :	
	1509.1010 - - -	Olive oil	65% <i>ad val.</i>
	1509.1020 - - -	Olive oil fractions	65% <i>ad val.</i>
	1509.1090 - - -	Other	65% <i>ad val.</i>
		Other :	
	1509.9010 - - -	Olive oil	65% <i>ad val.</i>
	1509.9020 - - -	Olive oil fractions	65% <i>ad val.</i>
	1509.9090 - - -	Other	65% <i>ad val.</i>

1	2	3	
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.	65% ad val.
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
	1511.1000 -	Crude oil	Rs. 8250/M.Ton
		Other :	
	1511.9010 ---	Palm stearin	Rs. 10,000/M.Ton
	1511/9090 ---	Other	Rs. 8550/M.Ton
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		Sunflower-seed oil or safflower oil and fractions thereof :	
		Crude oil :	
	1512.1110 ---	Sunflower-seed oil and fractions thereof	40% ad val.
	1512.1190 ---	Safflower oil and fractions thereof	40% ad val.
		Other :	
		Refined oil :	
	1512.1911 ---	Sunflower-seed oil and safflower oil put up in retail packing.	50% ad val.
	1512.1912 ---	Sunflower-seed oil and safflower oil in bulk	50% ad val.
	1512.1919 ---	Fractions of sunflower-seed oil and safflower oil	50% ad val.
	1512.1990 ---	Other	50% ad val.
		Cotton-seed oil and its fractions :	
	1512.2100 ---	Crude oil, whether or not gossypol has been removed	40% ad val.
	1512.2900 --	Other	50% ad val.
15.13		Coconut (Copra), palm kernel or Babassu oil and fractions thereof, whether or not refined, but not chemically modified.	

1	2	3	4
		Coconut (copra) oil and its fractions :	
	--	Crude oil :	45% <i>ad val.</i>
	---	Other :	
	1513.1910 ---	Put up in retail packing	65% <i>ad val.</i>
	1513.1990 ---	Other	65% <i>ad val.</i>
		Palm kernel or babassu oil and fractions thereof :	
	--	Crude oil :	
	1513.2110 ---	Palm Kernel oil	40% <i>ad val.</i>
	1513.2190 ---	Other	65% <i>ad val.</i>
	1513.2900 --	Other	65% <i>ad val.</i>
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
		Crude oil :	
	1514.1010 ---	Rape, colza or mustard oil	40% <i>ad val.</i>
	1514.1020 ---	Fractions of rape, colza or mustard oil	40% <i>ad val.</i>
	1514.1090 ---	Other	50% <i>ad val.</i>
	1514.9000 -	Other	50% <i>ad val.</i>
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
		Linseed oil and its fractions :	
	1515.1100 --	Crude oil	65% <i>ad val.</i>
	1515.1900 --	Other	65% <i>ad val.</i>
		Maize (corn) oil and its fractions :	
	1515.2100 --	Crude oil	65% <i>ad val.</i>
	---	Other :	
	1515.2910 ---	Put up in retail packing	65% <i>ad val.</i>
	1515.2990 ---	Other	65% <i>ad val.</i>

1	2	3	4
	1515.3000 -	Castor oil and its fractions	35% <i>ad val.</i>
		Tung oil and its fractions :	
	1515.4010 - - -	Tung oil	50% <i>ad val.</i>
	1515.4020 - - -	Fractions of tung oil	65% <i>ad val.</i>
	1515.4090 - - -	Other	65% <i>ad val.</i>
	1515.5000 -	Sesame oil and its fractions	35% <i>ad val.</i>
	1515.6000 -	Jobba oil and its fractions	35% <i>ad val.</i>
	1515.9000 -	Other	35% <i>ad val.</i>
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
		Animal fats and oils and their fractions :	
	1516.1010 - - -	Fish and whale oil	65% <i>ad val.</i>
	1516.1020 - - -	Fish and whale oil hardened or hydrogenated	50% <i>ad val.</i>
	1516.1030 - - -	Fractions of fish and whale oil	45% <i>ad val.</i>
	1516.1090 - - -	Other	65% <i>ad val.</i>
		Vegetable fats and oils and their fractions :	
	1516.2010 - - -	Fractions	45% <i>ad val.</i>
	1516.2090 - - -	Other	65% <i>ad val.</i>
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading No. 15.16.	
	1517.1000 -	Margarine, excluding liquid margarine	65% <i>ad val.</i>
	1517.9000 -	Other	65% <i>ad val.</i>
15.18	1518.0000	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included.	65% <i>ad val.</i>

1	2	3	4
15.19		OMITTED.	
15.20	1520.000	Glycerol, crude; glycerol waters and glycerol lyes.	65% <i>ad val.</i>
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
	1521.1000 -	Vegetable waxes	25% <i>ad val.</i>
	1521.9000 -	Other	25% <i>ad val.</i>
15.22	1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	65% <i>ad val.</i>

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 CRUSTACEAN,
MOLLUSCS OR OTHER AQUATIC INVERTEBRATES**

Notes.

1.—This Chapter does not cover meat, meat offal, fish, crustacean, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 05.04.

2.—Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustacean, molluscs or other aquatic invertebrates, or any combination thereof. In cases

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 preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 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	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.	55% <i>ad val.</i>
16.02		Other prepared or preserved meat, meat offal or blood.	
	1602.1000 -	Homogenised preparations	65% <i>ad val.</i>
	1602.2000 -	Of liver of any animal	65% <i>ad val.</i>
		Of poultry of heading No. 01.05 :	
	1602.3100 -	Of turkeys	65% <i>ad val.</i>
	1602.3200 -	Of fowls of the species <i>Gallus domesticus</i> .	65% <i>ad val.</i>
	1602.3900 -	Other	65% <i>ad val.</i>
		Of swine :	
	1602.4100 -	Hams and cuts thereof	65% <i>ad val.</i>

1	2	3	4
	1602.4200 - -	Shoulders and cuts thereof	65% <i>ad val.</i>
	1602.4900 - -	Other, including mixtures	65% <i>ad val.</i>
	1602.5000 -	Of bovine animals	65% <i>ad val.</i>
	1602.9000 -	Other, including preparations of blood of any animal	65% <i>ad val.</i>
16.03	1603.0000	Extracts and juices of meat, fish or crustacean, molluscs or other aquatic invertebrates.	35% <i>ad val.</i>
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
		Fish, whole or in pieces, but not minced :	
	1604.1100 - -	Salmon	55% <i>ad val.</i>
	1604.1200 - -	Herrings	55% <i>ad val.</i>
	1604.1300 - -	Sardines, sardinella and brisling or sprats	55% <i>ad val.</i>
	1604.1400 - -	Tunas, skipjack and bonito (<i>Sarda</i> spp.)	55% <i>ad val.</i>
	1604.1500 - -	Mackerel	55% <i>ad val.</i>
	1604.1600 - -	Anchovies	55% <i>ad val.</i>
	1604.1900 - -	Other	55% <i>ad val.</i>
	1604.2000 -	Other prepared or preserved fish	55% <i>ad val.</i>
	1604.3000 -	Caviar and caviar substitutes	55% <i>ad val.</i>
16.05		Crustacean, molluscs and other aquatic invertebrates, prepared or preserved.	
	1605.1000 -	Crab	55% <i>ad val.</i>
	1605.2000 -	Shrimps and prawns	55% <i>ad val.</i>
	1605.3000 -	Lobster	55% <i>ad val.</i>
	1605.4000 -	Other crustacean	55% <i>ad val.</i>
	1605.9000 -	Other	55% <i>ad val.</i>

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Note.

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 purposes 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 polarimeter reading of less than 99.5".

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
		Raw sugar not containing added flavouring or colouring matter :	
	1701.1100 --	Cane sugar	10% <i>ad val.</i>
	1701.1200 --	Beet sugar	10% <i>ad val.</i>
		Other :	
	1701.9100 --	Containing added flavouring or colouring matter	35% <i>ad val.</i>
		Other :	
	1701.9910 ---	Sucrose	10% <i>ad val.</i>
	1701.9990 ---	Other	10% <i>ad val.</i>
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups	

1

2

3

4

not containing added flavouring or colouring matter;
artificial honey, whether or not mixed with natural
honey; caramel.

Lactose and lactose syrup :

Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter :

1702.1110 - - -	Lactose	65% <i>ad val.</i>
1702.1120 - - -	Lactose syrup	65% <i>ad val.</i>
1702.1190 - - -	Other	65% <i>ad val.</i>
1702.1900 - - -	Other	65% <i>ad val.</i>
1702.2000 -	Maple sugar and maple syrup	65% <i>ad val.</i>
1702.3000 -	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.	65% <i>ad val.</i>
1702.4000 -	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose.	65% <i>ad val.</i>
1702.5000 -	Chemically pure fructose	65% <i>ad val.</i>
1702.6000 -	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.	65% <i>ad val.</i>
	Other, including invert sugar :	
1702.9010 - - -	Maltose	65% <i>ad val.</i>
1702.9020 - - -	Caramel	65% <i>ad val.</i>
1702.9030 - - -	Artificial honey	65% <i>ad val.</i>
1702.9040 - - -	Molto-dextrins	65% <i>ad val.</i>
1702.9090 - - -	Other	65% <i>ad val.</i>

17.03

Molasses resulting from the extraction or refining of Sugar.

1703.1000 -	Cane molasses	25% <i>ad val.</i>
1703.9000 -	Other	25% <i>ad val.</i>

17.04

Sugar confectionery (including white chocolate), not containing cocoa.

1	2	3	4
	1704.1000 -	Chewing gum, whether or not sugar-coated	45% <i>ad val.</i>
		Other :	
	1704.9010 - -	Boiled sweets whether or not containing malt extracts.	45% <i>ad val.</i>
	1704.9020 - -	Candies, nougat, caramels fondants, and sugared almonds.	45% <i>ad val.</i>
	1704.9030 - -	Preparations consisting essentially of sugar and flavouring agents like benzyl alcohol, menthol eucalyptol and tolu balsam, put up as throat pastilles or cough drops.	45% <i>ad val.</i>
	1704.9090 - -	Sugar confectionery containing fruit jellies or fruit pastes.	45% <i>ad val.</i>
	1704.9090 - -	Other	45% <i>ad val.</i>

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	Rate of Duty
1	2	3	4
18.01	1801.0000	Cocoa beans, whole or broken, raw or roasted.	25% <i>ad val.</i>
18.02	1802.0000	Cocoa shells, husks, skins and other cocoa waste.	25% <i>ad val.</i>
18.03		Cocoa paste, whether or not defatted.	

1	2	3	4
	1803.1000 -	Not defatted.	35% <i>ad val.</i>
	1803.2000 -	Wholly or partly defatted	35% <i>ad val.</i>
18.04	1804.0000	Cocoa butter, fat and oil.	35% <i>ad val.</i>
18.05	1805.0000	Cocoa powder, not containing added sugar or other sweetening matter.	55% <i>ad val.</i>
18.06		Chocolate and other food preparations containing cocoa.	
	1806.1000 -	Cocoa powder, containing added sugar or other sweetening matter.	55% <i>ad val.</i> ^a
		Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg :	

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.—For the purposes of heading No. 19.01, the terms "flour" and "meal" mean :

- (a) Cereal flour and meal of Chapter 11; and

- (b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 07.12), of potatoes (heading No. 11.05) or of dried leguminous vegetables (heading No. 11.06).

3.—Heading No. 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading 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 or 11.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
19.01		Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
		Preparations for infant use, put up for retail sale :	
	1901.1010 ---	Milk based food preparations for infants, and invalids, not containing flour, meal, starch or malt extract	25% <i>ad val.</i>
	1901.1090 ---	Other	55% <i>ad val.</i>
	1901.2000 -	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	55% <i>ad val.</i>
		Other :	
	1901.9010 ---	Malt extract	45% <i>ad val.</i>
	1901.9020 ---	Milk preparations obtained by replacing one of the constituents of milk by another substance.	25% <i>ad val.</i>
	1901.9030 ---	Milk based food preparation for infants and invalids, not containing flour, meal starch or malt extract.	25% <i>ad val.</i>
	1901.9090 ---	Other	65% <i>ad val.</i>

1	2	3	4
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		
	Uncooked pasta, not stuffed or otherwise prepared :		
	1902.1100 --	Containing eggs	65% <i>ad val.</i>
	1902.1900 --	Other	65% <i>ad val.</i>
	1902.2000 -	Stuffed pasta, whether or not cooked or otherwise prepared.	65% <i>ad val.</i>
	1902.3000 -	Other pasta	65% <i>ad val.</i>
	1902.4000 -	Couscous	65% <i>ad val.</i>
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	55% <i>ad val.</i>
	1903.0090 ---	Other	65% <i>ad val.</i>
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.		
	Prepared foods obtained by the swelling or roasting of cereals or cereal products :		
	1904.1010 ---	Corn flakes	65% <i>ad val.</i>
	1904.1090 ---	Other	65% <i>ad val.</i>
	1904.2000 -	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.	65% <i>ad val.</i>
	1904.9000 -	Other	65% <i>ad val.</i>
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.		

1905.1000 -	Crispbread	65% <i>ad val.</i>
1905.2000 -	Gingerbread and the like	65% <i>ad val.</i>
1905.3000 -	Sweet biscuits; waffles and wafers	65% <i>ad val.</i>
1905.4000 -	Rusks, toasted bread and similar toasted products.	65% <i>ad val.</i>
1905.9000 -	Other	65% <i>ad val.</i>

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 crustaceans, molluscs or other aquatic invertebrates, or any combination 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 prepared or preserved by processes other than those referred to in Note 1 (a).

4.— Tomato juice the dry weight content of which is 7% or more is to be classified in heading 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 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of 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 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007.10 takes precedence over all other subheadings of heading No. 20.07.

Heading No.	Sub-Heading No.	Description of Goods	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	65% ad val.
	2001.2000 -	Onions	65% ad val.
	2001.9000 -	Other	65% ad val.
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
	2002.1000 -	Tomatoes, whole or in pieces	65% ad val.

1	2	3	4
	2002.9000 -	Other	65% ad val.
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
	2003.1000 -	Mushrooms	65% ad val.
	2003.2000 -	Truffles	65% ad val.
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06.	
	2004.1000 -	Potatoes	65% ad val.
	2004.9000 -	Other vegetables and mixtures of vegetables	65% ad val.
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	
	2005.1000 -	Homogenised vegetables	65% ad val.
	2005.2000 -	Potatoes	65% ad val.
	2005.4000 -	Peas (<i>Pisum sativum</i>)	65% ad val.
		Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.) :	
	2005.5100 -	Beans, shelled	65% ad val.
	2005.5900 -	Other	65% ad val.
	2005.6000 -	Asparagus	65% ad val.
	2005.7000 -	Olives	65% ad val.
	2005.8000 -	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	65% ad val.
	2005.9000 -	Other vegetables and mixtures of vegetables	65% ad val.
20.06	2006.0000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	65% ad val.
20.07		Jams, fruit jellics, 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	65% ad val.
		Other :	

		Citrus fruit :	
	2007.9110 ---	Jams, jellies, marmalades, fruit purees and pastes.	65% ad val.
	2007.9190 ---	Jams, jellies, marmalades, fruit purees and pastes of a kind used by diabetics.	45% ad val.
		Other :	
TR	2007.9910 ---	Jams, jellies, marmalades, fruit purees and pastes	65% ad val.
TR	2007.9920 ---	Jams, jellies, marmalades, fruit purees and pastes of a kind used by diabetics.	45% ad val.
TR	2007.9990 ---	Other	65% 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 together :	
	2008.1100 --	Ground-nuts	65% ad val.
	2008.1900 --	Other, including mixtures	65% ad val.
		Pineapples :	
	2008.2010 ---	Canned	65% ad val.
	2008.2090 ---	Other	65% ad val.
	2008.3000 -	Citrus fruit	65% ad val.
	2008.4000 -	Pears	65% ad val.
		Apricots :	
PR	2008.5010 ---	Canned	45% ad val.
PR	2008.5090 ---	Other	45% ad val.
	2008.6000 -	Cherries	65% ad val.
	2008.7000 -	Peaches	65% ad val.
	2008.8000 -	Strawberries	65% ad val.
		Other, including mixtures other than those of sub-heading No. 2008.19 :	
	2008.9100 --	Palm hearts	65% ad val.
	2008.9200 --	Mixtures	65% ad val.

2008.9900 - -	Other	65% <i>ad val.</i>
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
	Orange juice :	
2009.1100 - -	Frozen	45% <i>ad val.</i>
	Other :	
2009.1910 - - -	In retail packing	45% <i>ad val.</i>
2009.1990 - - -	Other	45% <i>ad val.</i>
	Grapefruit juice :	
2009.2010 - - -	In retail packing	45% <i>ad val.</i>
2009.2090 - - -	Other	45% <i>ad val.</i>
	Juice of any other single citrus fruit :	
2009.3010 - - -	In retail packing	45% <i>ad val.</i>
2009.3090 - - -	Other	45% <i>ad val.</i>
	Pineapple juice :	
2009.4010 - - -	In retail packing	45% <i>ad val.</i>
2009.4090 - - -	Other	45% <i>ad val.</i>
	Tomato juice :	
2009.5010 - - -	In retail packing	45% <i>ad val.</i>
2009.5090 - - -	Other	45% <i>ad val.</i>
	Grape juice (including grape must) :	
2009.6010 - - -	In retail packing	45% <i>ad val.</i>
2009.6090 - - -	Other	45% <i>ad val.</i>
	Apple juice :	
2009.7010 - - -	In retail packing	45% <i>ad val.</i>
2009.7090 - - -	Other	45% <i>ad val.</i>

1	2	3	4
		Juice of any other single fruit or vegetable :	
2009.8010 - - -		In retail packing	45% <i>ad val.</i>
2009.8090 - - -		Other	45% <i>ad val.</i>
		Mixtures of juices :	
2009.9010 - - -		In retail packing	45% <i>ad val.</i>
2009.9090 - - -		Other	45% <i>ad val.</i>

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) Flavoured tea (heading No. 09.02) ;
- (d) Spices or other products of headings Nos. 09.04 to 09.10 ;
- (e) 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 combination thereof (Chapter 16) ;
- (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 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading No.	Sub-Heading No.	Description of Goods	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 a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
		Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :	
	2101.1100 - -	Extracts, essences and concentrates.	65% <i>ad val.</i>
	2101.1200 - -	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee.	65% <i>ad val.</i>
		Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :	
	2101.2010 - - -	Tea preparations consisting of a mixture of tea, milk powder and sugar.	65% <i>ad val.</i>
	2101.2090 - - -	Other.	65% <i>ad val.</i>
	2101.3000 -	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	65% <i>ad val.</i>
21.02		Yeasts (Active or inactive) ; Other single-cell micro-organisms, dead (But not including vaccines of heading No. 30.02) ; prepared baking powders.	
		Active yeasts :	
	2102.1010 - - -	Bakers' yeast.	45% <i>ad val.</i>
	2102.1020 - - -	Culture yeast and seed yeast.	45% <i>ad val.</i>

1	2	3	4
	2102.1090 - - -	Other.	45% <i>ad val.</i>
	2102.2000 -	Inactive yeasts ; other single-cell micro-organisms, dead.	45% <i>ad val.</i>
	2102.3000 -	Prepared baking powders.	45% <i>ad val.</i>
21.03		Sauces and preparations therefor ; mixed condiments and mixed seasonings ; mustard flour and meal and prepared mustard.	
	2103.1000 -	Soya sauce.	65% <i>ad val.</i>
	2103.2000 -	Tomato ketchup and other tomato sauces.	65% <i>ad val.</i>
	2103.3000 -	Mustard flour and meal and prepared mustard.	65% <i>ad val.</i>
	2103.9000 -	Other.	65% <i>ad val.</i>
21.04		Soups and broths and preparations therefor ; homogenised composite food preparation.	
	2104.1000 -	Soups and broths and preparations therefor.	65% <i>ad val.</i>
	2104.2000 -	Homogenised composite food preparations.	65% <i>ad val.</i>
21.05	2105.0000	Ice cream and other edible ice, whether or not containing Cocoa.	65% <i>ad val.</i>
21.06		Food preparations not elsewhere specified or included.	
	2106.1000 -	Protein concentrates and textured protein substances.	55% <i>ad val.</i>
		Other :	
	- - -	Flavouring powders and concentrated extracts for preparation of food and beverages :	
	2106.9011 - - -	Beverage concentrates in all forms.	65% <i>ad val.</i>
	2106.9019 - - -	Other.	45% <i>ad val.</i>
	2106.9020 - - -	Emulsifying agents for food and dairy products.	55% <i>ad val.</i>
	2106.9030 - - -	Sweets, gums and the like for diabetics containing synthetic sweetening agents instead of sugar.	55% <i>ad val.</i>
	2106.9040 - - -	Preparations including tablets consisting of saccharin, lactose or other food stuff used for sweetening purpose.	65% <i>ad val.</i>
	2106.9050 - - -	Protein hydrolysates.	55% <i>ad val.</i>

2106.9060 ---	Flavoured or coloured syrups of sugar with natural or artificial substances added to give them flavour of certain fruits or plants.	65% <i>ad val.</i>
2106.9070 ---	Concentrated fruit juices with addition of citric acid, essential oil of fruit, or synthetic sweetening agent.	45% <i>ad val.</i>
---	Other :	
2106.9091 ----	Food for infants and invalids.	25% <i>ad val.</i>
2106.9099 ----	Other.	65% <i>ad val.</i>

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes.

1.—This Chapter does not cover :

- (a) Products of this Chapter (other than those of heading No. 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03) ;
- (b) Sea water (heading No. 25.01) ;
- (c) Distilled or conductivity water or water of similar purity (heading No. 28.51) ;
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15) ;
- (e) Medicaments of heading No. 30.03 or 30.04 ; or
- (f) Perfumery or toilet preparations (Chapter 33).

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

3.—For the purposes of heading 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 headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Sub-heading Note.

1.—For the purposes of sub-heading 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	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.	65% <i>ad val.</i>
	2201.9000 -	Other.	65% <i>ad val.</i>
22.02		Waters, including mineral water 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.	
		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured ;	
	2202.1010 - - -	Aerated waters packed in plastic bottles.	65% <i>ad val.</i>
	2202.1020 - - -	Aerated waters packed in cans.	65% <i>ad val.</i>
	2202.1090 - - -	Other.	65% <i>ad val.</i>
		Other :	
	2202.9010 - - -	Non-alcoholic beverages.	65% <i>ad val.</i>
	2202.9090 - - -	Other.	65% <i>ad val.</i>
22.03	2203.0000	Beer made from malt.	Rs. 8/litre + 105% <i>ad val.</i>
22.04		Wine of fresh grapes, including fortified wines ; grape must other than that of heading No. 20.09.	
	2204.1000 -	Sparkling wine.	Rs. 35/litre + 65%

1	2	3	4
		Other wine; grape must with prevented or arrested fermentation by the addition of alcohol :	
	2204.2100 - -	In containers holding 2 litre or less.	Rs. 25/litre + 65%
	2204.2900 - -	Other.	Rs. 25/litre + 65%
	2204.3000 -	Other grape must.	250%
22.05		Vermouth and other wine of fresh grapes flavoured 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) ; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included :	
	2206.0010 - - -	Cider.	250% <i>ad val.</i>
	2206.0090 - - -	Other.	The duties applicable to heading No. 22.03 & 22.04.
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher ; ethyl alcohol and other spirits, denatured, of any strength.	
	2207.1000 -	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher.	Rs. 150/litre + 65%.
	2207.2000 -	Ethyl alcohol and other spirits, denatured, of any strength.	55% <i>ad val.</i>
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
	2208.2000 -	Spirits obtained by distilling grape wine or grape marc.	Rs. 150/litre + 65%.

1	2	3	4
	2208.3000 -	Whiskies.	Rs. 150/litre + 65%.
	2208.4000 -	Rum and tafia.	Rs. 150/litre + 65%.
	2208.5000 -	Gin and Geneva.	Rs. 150/litre + 65%.
	2208.6000 -	Vodka.	Rs. 150/litre + 65%.
	2208.7000 -	Liqueurs and cordials.	Rs. 150/litre + 65%.
	2208.9000 -	Other.	Rs. 150/litre + 65%.
22.09	2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	45% <i>ad val.</i>

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 specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Heading No.	Sub-Heading No.	Description of Goods	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.	
	2301.1000 -	Flours, meals and pellets, of meat or meat offal; greaves.	45% <i>ad val.</i>
	2301.2000 -	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.	45% <i>ad val.</i>

1	2	3	4
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
	2302.1000 -	Of maize (corn).	15% <i>ad val.</i>
	2302.2000 -	Of rice.	15% <i>ad val.</i>
	2302.3000 -	Of wheat.	15% <i>ad val.</i>
	2302.4000 -	Of other cereals.*	15% <i>ad val.</i>
	2302.5000 -	Of leguminous plants.	15% <i>ad val.</i>
23.03		Residues of starch manufacture and similar residues, beet-pulp, baggasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
	2303.1000 -	Residues of starch manufacture and similar residues.	15% <i>ad val.</i>
	2303.2000 -	Beet-pulp, baggasse and other waste of sugar manufacture.	15% <i>ad val.</i>
	2303.3000 -	Brewing or distilling dregs and waste.	15% <i>ad val.</i>
23.04	2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.	25% <i>ad val.</i>
23.05	2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	25% <i>ad val.</i>
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05.	
	2306.1000 -	Of cotton seeds.	25% <i>ad val.</i>
	2306.2000 -	Of linseed.	25% <i>ad val.</i>
	2306.3000 -	Of sunflower seeds.	25% <i>ad val.</i>
	2306.4000 -	Of rape or colza seeds.	25% <i>ad val.</i>
	2306.5000 -	Of coconut or copra.	25% <i>ad val.</i>
	2306.6000 -	Of palm nuts or kernels.	25% <i>ad val.</i>
	2306.7000 -	Of maize (corn) germ.	25% <i>ad val.</i>

1	2	3	4
	2306.9000 -	Other.	25% <i>ad val.</i>
23.07	2307.0000	Wine lees ; argol.	25% <i>ad val.</i>
23.08		Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	
	2308.1000 -	Acorns and horse-chestnuts.	25% <i>ad val.</i>
	2308.9000 -	Other.	25% <i>ad val.</i>
23.09		Preparations of a kind used in animal feeding.	
	2309.1000 -	Dog or cat food, put up for retail sale.	65% <i>ad val.</i>
	2309.9000 -	Other.	65% <i>ad val.</i>

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	Rate of Duty
1	2	3	4
24.01		Unmanufactured tobacco ; tobacco refuse.	
	2401.1000 -	Tobacco, not stemmed/stripped.	65% <i>ad val.</i>
	2401.2000 -	Tobacco, partly or wholly stemmed/stripped.	65% <i>ad val.</i>
	2401.3000 -	Tobacco refuse.	65% <i>ad val.</i>
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
	2402.1000 -	Cigars, cheroots and cigarillos, containing tobacco.	65% <i>ad val.</i>
	2402.2000 -	Cigarettes containing tobacco.	65% <i>ad val.</i>
	2402.9000 -	Other.	65% <i>ad val.</i>

1	2	3	4
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.	65% <i>ad val.</i>
		Other :	
	2403.9100 - -	"Homogenised" or "reconstituted" tobacco.	65% <i>ad val.</i>
		Other :	
	2403.9910 - - -	Tobacco extracts and essences.	65% <i>ad val.</i>
	2403.9990 - - -	Other.	65% <i>ad val.</i>

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

1.—Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except 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 than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.24 ; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01) ;
- (h) Billiard chucks (heading No. 95.04) ; or
- (ij) Writing or drawing chucks or tailors' chucks (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 oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Heading No.	Sub-Heading No.	Description of Goods	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 or containing added anti-caking or free-flowing agents; sea water.	45% <i>ad val.</i>
25.02	2502.0000	Unroasted iron pyrites.	10% <i>ad val.</i>

25.03	2503.0000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	15% <i>ad val.</i>
25.04		Natural graphite.	
	2504.1000 -	In powder or in flakes.	15% <i>ad val.</i>
	2504.9000 -	Other.	15% <i>ad val.</i>
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.	15% <i>ad val.</i>
	2505.9000 -	Other.	15% <i>ad val.</i>
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	2506.1000 -	Quartz.	15% <i>ad val.</i>
		Quartzite :	
	2506.2100 - -	Crude or roughly trimmed.	15% <i>ad val.</i>
	2506.2900 - -	Other.	15% <i>ad val.</i>
25.07	2507.0000	Kaolin and other kaolinic clays, whether or not calcined.	35% <i>ad val.</i>
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
	2508.1000 -	Bentonite.	35% <i>ad val.</i>
	2508.2000 -	Decolorising earths and fuller's earth.	35% <i>ad val.</i>
	2508.3000 -	Fire-clay.	35% <i>ad val.</i>
		Other clays :	
	2508.4010 - - -	Ball clay.	35% <i>ad val.</i>
	2508.4090 - - -	Other.	35% <i>ad val.</i>
	2508.5000 -	Andalusite, kyanite and sillimanite.	35% <i>ad val.</i>
	2508.6000 -	Mullite.	35% <i>ad val.</i>

1	2	3	4
	2508.7000 -	Chamotte or dinas earths.	35% ad val.
25.09	2509.0000	Chalk.	35% ad val.
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510.1000 -	Unground.	10% ad val.
	2510.2000 -	Ground.	10% ad val.
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).	35% ad val.
	2511.2000 -	Natural barium carbonate (witherite).	35% 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.	35% ad val.
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").	35% ad val.
	2513.1900 -	Other.	35% ad val.
		Emery, natural corundum, natural garnet and other natural abrasives:	
	2513.2010 -	Emery including powdered form.	35% ad val.
	2513.2090 -	Other.	35% 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.	35% 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.	55% ad val.

1	2	3	4
	2515.1200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	55% <i>ad val.</i>
	2515.2000 -	Ecaussine and other calcareous monumental or building stone ; alabaster.	55% <i>ad val.</i>
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
		Granite :	
	2516.1100 --	Crude or roughly trimmed.	55% <i>ad val.</i>
	2516.1200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	55% <i>ad val.</i>
		Sandstone :	
	2516.2100 --	Crude or roughly trimmed.	55% <i>ad val.</i>
	2516.2200 --	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	55% <i>ad val.</i>
	2516.9000 -	Other monumental or building stone.	55% <i>ad val.</i>
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.	
	2517.1000 -	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated.	55% <i>ad val.</i>
	2517.2000 -	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading No. 2517.10.	55% <i>ad val.</i>
	2517.3000 -	Tarred macadam.	55% <i>ad val.</i>
		Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated :	
	2517.4100 --	Of marble.	55% <i>ad val.</i>

1	2	3	4
	2517.4900 - -	Other.	55% <i>ad val.</i>
25.18		Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite including tarred dolomite.	
	2518.1000 -	Dolomite not calcined.	45% <i>ad val.</i>
	2518.2000 -	Calcined dolomite.	45% <i>ad val.</i>
	2518.3000 -	Agglomerated dolomite (including tarred dolomite).	45% <i>ad val.</i>
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities or other oxides added before sintering; other magnesium oxide, whether or not pure.	
		Natural magnesium carbonate (magnesite) :	
	2519.1010 - - -	Dead burnt magnesite.	45% <i>ad val.</i>
	2519.1090 - - -	Other.	45% <i>ad val.</i>
	2519.9000 -	Other.	45% <i>ad val.</i>
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
	2520.1000 -	Gypsum; anhydrite.	45% <i>ad val.</i>
	2520.2000 -	Plasters.	45% <i>ad val.</i>
25.21	2521.0000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	35% <i>ad val.</i>
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.	
	2522.1000 -	Quicklime.	35% <i>ad val.</i>
	2522.2000 -	Slaked lime.	35% <i>ad val.</i>
	2522.3000 -	Hydraulic lime.	35% <i>ad val.</i>
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	

	2523.1000 -	Cement clinkers.	65% <i>ad val.</i>
		Portland cement :	
	2523.2100 -	White cement, whether or not artificially coloured.	65% <i>ad val.</i>
	2523.2900 -	Other.	65% <i>ad val.</i>
	2523.3000 -	Aluminous cement.	65% <i>ad val.</i>
	2523.9000 -	Other hydraulic cements.	65% <i>ad val.</i>
25.24	2524.0000	Asbestos.	65% <i>ad val.</i>
25.25		Mica, including splittings; mica waste.	
	2525.1000 -	Crude mica and mica rifted into sheets or splittings.	35% <i>ad val.</i>
	2525.2000 -	Mica powder.	35% <i>ad val.</i>
	2525.3000 -	Mica waste.	35% <i>ad val.</i>
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
	2526.1000 -	Not crushed, not powdered.	35% <i>ad val.</i>
	2526.2000 -	Crushed or powdered.	35% <i>ad val.</i>
25.27	2527.0000	Natural cryolite; natural chiolite.	25% <i>ad val.</i>
25.28		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ calculated on the dry weight.	
	2528.1000 -	Natural sodium borates and concentrates thereof (whether or not calcined).	35% <i>ad val.</i>
	2528.9000 -	Other.	35% <i>ad val.</i>
25.29		Felspar; leucite, nepheline and nepheline syenite; fluorspar.	
	2529.1000 -	Felspar.	35% <i>ad val.</i>
		Fluorspar :	
	2529.2100 -	Containing by weight 97% or less of calcium fluoride.	35% <i>ad val.</i>
	2529.2200 -	Containing by weight more than 97% of calcium fluoride.	35% <i>ad val.</i>
	2529.3000 -	Leucite; nepheline and nepheline syenite.	35% <i>ad val.</i>

1	2	3	4
25.30	Mineral substances not elsewhere specified or included.		
2530.1000 -	Vermiculite, perlite and chlorites, unexpanded.	10% ad val.	
2530.2000 -	Kieserite, epsomite (natural magnesium sulphates).	25% ad val.	
2530.3000 -	Earth Colours.	25% ad val.	
2530.4000 -	Natural micaceous iron oxides.	25% 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.	25% ad val.	
2530.9020 - -	Natural manganese dioxide.	25% ad val.	
2530.9030 - -	Ores of rare earth metals.	10% ad val.	
2530.9040 - -	Broken pottery.	25% ad val.	
2530.9090 - -	Other.	65% 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; other waste or scrap containing precious metal or precious

metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.12) ; or

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

2.—For the purposes of headings Nos. 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry 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-metallurgical purposes. Headings Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical 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	Sub-	Description of Goods	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 :	
		Non-agglomerated :	
	2601.1110 ---	Iron ores.	10% <i>ad val.</i>
	2601.1190 ---	Concentrates.	10% <i>ad val.</i>
		Agglomerated :	
	2601.1210 ---	Iron ores.	10% <i>ad val.</i>
	2601.1290 ---	Concentrates.	10% <i>ad val.</i>
	2601.2000 -	Roasted iron pyrites.	10% <i>ad val.</i>
26.02	2602.0000	Manganese ores and concentrates, including per- ruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	10% <i>ad val.</i>
26.03	2603.0000	Copper ores and concentrates.	10% <i>ad val.</i>
26.04	2604.0000	Nickel ores and concentrates.	10% <i>ad val.</i>

1	2	3	4
26.05	2605.0000	Cobalt ores and concentrates.	10% ad val.
26.06	2606.0000	Aluminium ores and concentrates.	10% ad val.
26.07	2607.0000	Lead ores and concentrates.	10% ad val.
26.08		Zinc ores and concentrates.	
	2608.0010 - - -	Ores.	10% ad val.
	2608.0090 - - -	Other.	10% ad val.
26.09	2609.0000	Tin ores and concentrates.	10% ad val.
26.10	2610.0000	Chromium ores and concentrates.	10% ad val.
26.11	2611.0000	Tungsten ores and concentrates.	10% ad val.
26.12		Uranium or thorium ores and concentrates.	
	2612.1000 -	Uranium ores and concentrates.	10% ad val.
	2612.2000 -	Thorium ores and concentrates.	10% ad val.
26.13		Molybdenum ores and concentrates.	
	2613.1000 -	Roasted.	10% ad val.
	2613.9000 -	Other.	10% ad val.
26.14	2614.0000	Titanium ores and concentrates.	10% ad val.
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.1000 -	Zirconium ores and concentrates.	10% ad val.
	2615.9000 -	Other.	10% ad val.
26.16		Precious metal ores and concentrates.	
	2616.1000 -	Silver ores and concentrates.	10% ad val.
	2616.9000 -	Other.	10% ad val.
26.17		Other ores and concentrates.	
	2617.1000 -	Antimony ores and concentrates.	10% ad val.
	2617.9000 -	Other.	10% ad val.
26.18	2618.0000	Granulated slag (slag sand) from the manufacture of iron or steel.	55% ad val.

1	2	3	4
26.19	2619.0000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	55% <i>ad val.</i>
26.20		Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.	
		Containing mainly zinc :	
	2620.1100	Hard zinc spelter.	45% <i>ad val.</i>
	2620.1900	Other.	45% <i>ad val.</i>
	2620.2000	Containing mainly lead.	45% <i>ad val.</i>
	2620.3000	Containing mainly copper.	45% <i>ad val.</i>
	2620.4000	Containing mainly aluminium.	45% <i>ad val.</i>
	2620.5000	Containing mainly vanadium	45% <i>ad val.</i>
	2620.9000	Other.	45% <i>ad val.</i>
26.21	2621.0000	Other slag and ash, including seaweed ash (kelp).	55% <i>ad val.</i>

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 minerals" include not only petroleum oils and oils obtained from

bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

Sub-heading Notes.

1.—For the purposes of sub-heading 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 sub-heading 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 sub-headings Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylol", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Heading No.	Sub-Heading No.	Description of Goods	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.	10% <i>ad val.</i>
	2701.1200 --	Bituminous coal.	10% <i>ad val.</i>
	2701.1900 --	Other coal	10% <i>ad val.</i>
	2701.2000 -	Briquettes, ovoids and similar solid fuels manufactured from coal.	25% <i>ad val.</i>
27.02		Light, whether or not agglomerated, excluding jet.	

1	2	3	4
	2702.1000	Lignite, whether or not pulverised, but not agglomerated.	45% ad val.
	2702.2000	Agglomerated lignite.	45% ad val.
27.03	2703.0000	Peat (including peat litter), whether or not agglomerated.	45% ad val.
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :	
		Coke and semi coke :	
	2704.0011	Coke.	10% ad val.
	2704.0012	Coke Breeze.	45% ad val.
	2704.0019	Semi Coke.	20% ad val.
	2704.0090	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.	25% 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.	25% 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 non-aromatic constituents.	
	2707.1000	Benzole.	35% ad val.
	2707.2000	Toluole.	35% ad val.
	2707.3000	Xylol.	35% ad val.
	2707.4000	Naphthalene.	35% 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.	35% ad val.
		Phenols :	
	2707.6010	Mixture of phenolic material (cresylic acids).	35% ad val.
	2707.6090	Other.	35% ad val.

1	2	3	4
		Other :	
	2707.9100 -	Creosote oils.	35% ad val.
	2707.9900 -	Other.	35% ad val.
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
	2708.1000 -	Pitch.	25% ad val.
	2708.2000 -	Pitch coke.	25% ad val.
27.09		Petroleum oils and oils obtained from bituminous minerals, crude.	
	2709.0010 -	Crude oil.	5% ad val.
	2709.0090 -	Other.	15% ad val.
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
		Motor spirit including aviation spirit :	
	2710.0011 -	Motor spirit.	Rs. 0.88/litre.
	2710.0012 -	Aviation spirit.	Rs. 1.88/litre.
	2710.0019 -	Spirit type jet fuel.	Rs. 0.06/litre.
		Other light oils and preparations :	
	2710.0031 -	White spirit.	Rs. 0.05/litre.
	2710.0039 -	Other.	60% ad val.
		Kerosene, including kerosene type jet fuel :	
	2710.0041 -	Kerosene.	0% ad val.
	2710.0042 -	J.P. 1.	Rs. 0.06/litre.
	2710.0043 -	J.P. 4.	Rs. 0.06/litre.
	2710.0049 -	Other.	Rs. 0.06/litre.
		Other medium oils and preparations :	
	2710.0051 -	Light diesel oil.	Rs. 0.04/litre.

1	2	3
2710.0059 ----	Other.	60% <i>ad val.</i>
	Gas oils :	
2710.0061 ----	High speed diesel oil.	Rs. 0.25/litre.
2710.0069 ----	Other gas oils.	60% <i>ad val.</i>
	Fuel oils :	
2710.0071 ----	Furnace-oil.	Rs. 35.20/MT + 5% <i>ad val.</i>
2710.0079 ----	Other.	55% <i>ad val.</i>
	Lubricating oil i.e., oil such as is not ordinarily used for any other purpose than lubrication, which has flash point at or above 200°F by Abel's Close Test :	
2710.0081 ----	In packs not exceeding 10 litres.	Rs. 0.88/litre + 30% <i>ad val.</i>
2710.0082 ----	In packs exceeding 10 litres.	Rs. 0.66/litre + 30% <i>ad val.</i>
	Other :	
	Other :	
2710.0091 ----	Mineral oil which has flash point at or above 200°F and is ordinarily used for the batching of jute or other fibre.	55% <i>ad val.</i>
2710.0092 ----	Mineral greases.	55% <i>ad val.</i>
2710.0093 ----	Other greases.	55% <i>ad val.</i>
2710.0094 ----	Brake fluid.	55% <i>ad val.</i>
2710.0095 ----	Liquid paraffin.	45% <i>ad val.</i>
2710.0096 ----	White oil.	55% <i>ad val.</i>
2710.0099 ----	Other.	55% <i>ad val.</i>

27.11

Petroleum gases and other gaseous hydrocarbons.

	Liquefied :	
2711.1100 --	Natural gas.	45% <i>ad val.</i>
2711.1200 --	Propane.	45% <i>ad val.</i>
2711.1300 --	Butanes.	45% <i>ad val.</i>

1	2	3	4
	2711.1400 --	Ethylene, propylene, butylene and butadiene.	45% <i>ad val.</i>
	2711.1900 --	Other.	45% <i>ad val.</i>
		In gaseous state :	
	2711.2100 --	Natural gas.	45% <i>ad val.</i>
	2711.2900 --	Other.	45% <i>ad val.</i>
27.12		Petroleum jelly ; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
	2712.1000 -	Petroleum jelly.	45% <i>ad val.</i>
	2712.2000 -	Paraffin wax containing by weight less than 0.75% of oil.	45% <i>ad val.</i>
	2712.9000 -	Other.	45% <i>ad val.</i>
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
		Petroleum coke :	
	2713.1100 --	Not calcined.	25% <i>ad val.</i>
	2713.1200 --	Calcined.	25% <i>ad val.</i>
	2713.2000 -	Petroleum bitumen.	45% <i>ad val.</i>
	2713.9000 -	Other residues of petroleum oils or of oils obtained from bituminous minerals.	25% <i>ad val.</i>
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.	55% <i>ad val.</i>
		Other :	
	2714.9010 ---	Asphalt.	45% <i>ad val.</i>
	2714.9090 ---	Other.	55% <i>ad val.</i>
27.15	2715.0000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	55% <i>ad val.</i>
27.16	2716.0000	Electrical energy.	25% <i>ad val.</i>

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 the Nomenclature.

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked ;
- (b) presented together ; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

**INORGANIC CHEMICALS ; ORGANIC OR INORGANIC
COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH
METALS, OF RADIO-ACTIVE ELEMENTS OR OF ISOTOPEs***Notes.*

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

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;
- (b) The products mentioned in (a) above dissolved in water ;
- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use ;
- (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport ;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.—In addition to dithionites and sulfoxylates, 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) ;

- (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 metal 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, or heading No. 38.13 ; ink removers put up in packings for retail sale, of heading No. 38.24 ; 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. 38.24 ;
- (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, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV ; or

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

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

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

Except where the context otherwise 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 radio-active 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 compounds thereof and having a specific radio-activity exceeding 74 Bq/g (0.002 μ Ci/g) ;
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors ;
- (f) Radio-active 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 isotopic 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 classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

1. CHEMICAL ELEMENTS

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
28.01		Fluorine, chlorine, bromine and iodine.	
	2801.1000 -	Chlorine.	15% <i>ad val.</i>
		Iodine :	
	2801.2010 - -	Crude.	15% <i>ad val.</i>
	2801.2090 - -	Other.	15% <i>ad val.</i>
	2801.3000 -	Fluorine ; bromine.	15% <i>ad val.</i>
28.02	2802.0000	Sulphur, sublimed or precipitated; colloidal sulphur.	15% <i>ad val.</i>
28.03		Carbon (Carbon blacks and other forms of carbon not elsewhere specified or included).	
	2803.1000 -	Carbon black (rubber grade).	55% <i>ad val.</i>
		Other :	
	2803.9010 - -	Acetylene black.	35% <i>ad val.</i>
	2803.9090 - -	Other.	35% <i>ad val.</i>
28.04		Hydrogen, rare gases and other non-metals.	
	2804.1000 -	Hydrogen.	15% <i>ad val.</i>
		Rare gases :	
	2804.2100 - -	Argon.	15% <i>ad val.</i>
		Other :	
	2804.2910 - -	Helium.	15% <i>ad val.</i>
	2804.2990 - -	Other.	15% <i>ad val.</i>

1	2	3	4
	2804.3000 -	Nitrogen.	15% <i>ad val.</i>
	2804.4000 -	Oxygen.	15% <i>ad val.</i>
	2804.5000 -	Boron ; tellurium.	15% <i>ad val.</i>
		Silicon :	
	2804.6100 - -	Containing by weight not less than 99.99% of silicon.	15% <i>ad val.</i>
	2804.6900 - -	Other.	15% <i>ad val.</i>
	2804.7000 -	Phosphorus.	15% <i>ad val.</i>
	2804.8000 -	Arsenic.	15% <i>ad val.</i>
	2804.9000 -	Selenium.	15% <i>ad val.</i>

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.	15% <i>ad val.</i>
2805.1900 - -	Other.	15% <i>ad val.</i>

Alkaline-earth metals :

2805.2100 - -	Calcium.	15% <i>ad val.</i>
2805.2200 - -	Strontium and barium.	15% <i>ad val.</i>
2805.3000 -	Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed.	15% <i>ad val.</i>
2805.4000 -	Mercury.	15% <i>ad val.</i>

II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS**28.06**

Hydrogen chloride (hydrochloric acid) ; chlorosulphuric acid.

2806.1000 -	Hydrogen chloride (hydrochloric acid)	40% <i>ad val.</i>
2806.2000 -	Chlorosulphuric acid	25% <i>ad val.</i>

28.07

2807.0000

Sulphuric Acid ; Oleum.

40% *ad val.*

28.08

Nitric Acid ; Sulphonitric Acids.

	2808.0010 - - -	Nitric acid.	40% <i>ad val.</i>
	2808.0090 - - -	Sulphonitric acids	25% <i>ad val.</i>
28.09		Diphosphorus Pentaoxide; Phosphoric acid and Polyphosphoric acids.	
	2809.1000 -	Diphosphorus pentaoxide	25% <i>ad val.</i>
	2809.2000 -	Phosphoric acid and polyphosphoric acids	40% <i>ad val.</i>
28.10	2810.0000	Oxides of Boron ; boric acids.	40% <i>ad val.</i>
28.11		Other inorganic acids and other inorganic Oxygen compounds of non-metals.	
		Other inorganic acids :	
	2811.1100 - -	Hydrogen fluoride (hydrofluoric acid)	40% <i>ad val.</i>
	2811.1900 - -	Other	40% <i>ad val.</i>
		Other inorganic oxygen compounds of non-metals :	
	2811.2100 - -	Carbon dioxide	40% <i>ad val.</i>
	2811.2200 - -	Silicon dioxide	40% <i>ad val.</i>
	2811.2300 - -	Sulphur dioxide	40% <i>ad val.</i>
	2811.2900 - -	Other	40% <i>ad val.</i>

III.—HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

28.12		Halides and Halide Oxides of non-metals.	
	2812.1000 -	Chlorides and chloride oxides	25% <i>ad val.</i>
	2812.9000 -	Other	25% <i>ad val.</i>
28.13		Sulphides of non-metals; Commercial Phosphorus trisulphide.	
	2813.1000 -	Carbon disulphide	40% <i>ad val.</i>
	2813.9000 -	Other	40% <i>ad val.</i>

1	2	3	4
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IV.—INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METAL

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. 7200/PMT or 65% whichever is higher.	
2815.1200 -	In aqueous solution (soda lye or liquid soda)	Rs. 7200/PMT or 65% whichever is higher.	
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	25% ad val.	
2816.2000 -	Oxide, hydroxide and peroxide of strontium	25% ad val.	
2816.3000 -	Oxide, hydroxide and peroxide of barium	25% ad val.	
28.17	Zinc oxide ; Zinc peroxide.		
2817.1000 -	Zinc Oxide	40% ad val.	
2817.9000 -	Zinc peroxide	40% ad val.	
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		
2818.1000 -	Artificial corundum, whether or not chemically defined.	40% ad val.	
2818.2000 -	Aluminium oxide, other than artificial corundum	40% ad val.	
2818.3000 -	Aluminium hydroxide	40% ad val.	
28.19	Chromium oxides and hydroxides.		

1	2	3	4
	2819.1000 -	Chromium trioxide	40% <i>ad val.</i>
	2819.9000 -	Other	40% <i>ad val.</i>
28.20		Manganese Oxides.	
		Manganese dioxide :	
	2820.1010 - - -	Electrolytic	25% <i>ad val.</i>
	2820.1090 - - -	Other.	25% <i>ad val.</i>
	2820.9000 -	Other.	25% <i>ad val.</i>
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.	
		Iron oxides and hydroxides :	
	2821.1010 - - -	Red iron oxide	40% <i>ad val.</i>
	2821.1020 - - -	Other oxides	40% <i>ad val.</i>
	2821.1090 - - -	Hydroxides	40% <i>ad val.</i>
	2821.2000 -	Earth colours	40% <i>ad val.</i>
28.22	2822.0000	Cobalt oxides and hydroxides; commercial cobalt oxides.	40% <i>ad val.</i>
28.23	2823.0000	Titanium oxides.	40% <i>ad val.</i>
28.24		Lead oxides; red lead and orange lead.	
	2824.1000 -	Lead monoxide (litharge, massicot)	40% <i>ad val.</i>
	2824.2000 -	Red lead and orange lead	40% <i>ad val.</i>
	2824.9000 -	Other	40% <i>ad val.</i>
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
	2825.1000 -	Hydrazine and hydroxylamine and their inorganic salts.	40% <i>ad val.</i>
	2825.2000 -	Lithium oxide and hydroxide.	40% <i>ad val.</i>
	2825.3000 -	Vanadium oxides and hydroxides	40% <i>ad val.</i>

1	2	3	4
	2825.4000 -	Nickel oxides and hydroxides	40% <i>ad val.</i>
	2825.5000 -	Copper oxides and hydroxides	40% <i>ad val.</i>
	2825.6000 -	Germanium oxides and zirconium dioxide	40% <i>ad val.</i>
	2825.7000 -	Molybdenum oxides and hydroxides	40% <i>ad val.</i>
	2825.8000 -	Antimony oxides	40% <i>ad val.</i>
	2825.9000 -	Other	40% <i>ad val.</i>

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% <i>ad val.</i>
2826.1200 -	Of aluminium	40% <i>ad val.</i>
2826.1900 -	Other	40% <i>ad val.</i>
2826.2000 -	Fluorosilicates of sodium or of potassium	40% <i>ad val.</i>
2826.3000 -	Sodium hexafluoro-aluminate (synthetic cryolite)	40% <i>ad val.</i>
2826.9000 -	Other	40% <i>ad val.</i>

28.27

Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.

2827.1000 -	Ammonium chloride	55% <i>ad val.</i>
2827.2000 -	Calcium chloride	40% <i>ad val.</i>
	Other chlorides :	
2827.3100 -	Of magnesium	40% <i>ad val.</i>
2827.3200 -	Of aluminium	40% <i>ad val.</i>
2827.3300 -	Of iron	40% <i>ad val.</i>
2827.3400 -	Of cobalt	40% <i>ad val.</i>
2827.3500 -	Of nickel	40% <i>ad val.</i>
2827.3600 -	Of zinc	40% <i>ad val.</i>

1	2	3	4
	2827.3800 - -	Of barium	40% <i>ad val.</i>
		Other :	
	2827.3910 - - -	Mercuric chloride	40% <i>ad val.</i>
	2827.3990 - - -	Other	40% <i>ad val.</i>
		Chloride oxides and chloride hydroxides :	
	2827.4100 - -	Of copper	25% <i>ad val.</i>
	2827.4900 - -	Other	25% <i>ad val.</i>
		Bromides and bromide oxides :	
	2827.5100 - -	Bromides of sodium or of potassium	25% <i>ad val.</i>
	2827.5900 - -	Other	40% <i>ad val.</i>
		Iodides and iodide oxides :	
	2827.6010 - - -	Potassium iodide	25% <i>ad val.</i>
	2827.6090 - - -	Other	25% <i>ad val.</i>
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
	2828.1000 -	Commercial calcium hypochlorite and other calcium hypochlorites.	40% <i>ad val.</i>
		Other :	
	2828.9010 - - -	Hypobromites	25% <i>ad val.</i>
	2828.9090 - - -	Other	40% <i>ad val.</i>
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
		Chlorates :	
	2829.1100 - -	Of sodium	40% <i>ad val.</i>
	2829.1900 - -	Other	40% <i>ad val.</i>
	2829.9000 -	Other	40% <i>ad val.</i>
28.30		Sulphides; polysulphides.	
	2830.1000 -	Sodium sulphides	40% <i>ad val.</i>

1	2	3	4
	2830.2000 -	Zinc sulphide	25% <i>ad val.</i>
	2830.3000 -	Cadmium sulphide	25% <i>ad val.</i>
	-	Other :	
	2830.9010 - -	Sodium hydrogen sulphide	40% <i>ad val.</i>
	2830.9090 - -	Other	40% <i>ad val.</i>
28.31		Dithionites and sulphonylates.	
	2831.1000 -	Of sodium	40% <i>ad val.</i>
	2831.9000 -	Other	40% <i>ad val.</i>
28.32		Sulphites; Thiosulphates.	
	2832.1000 -	Sodium sulphites	40% <i>ad val.</i>
	2832.2000 -	Other sulphites	40% <i>ad val.</i>
	2832.3000 -	Thiosulphates	40% <i>ad val.</i>
28.33		Sulphates; Alums; Peroxosulphates (Persulphates).	
		Sodium sulphates :	
	2833.1100 - -	Disodium sulphate	40% <i>ad val.</i>
	2833.1900 - -	Other	40% <i>ad val.</i>
	-	Other sulphates :	
	2833.2100 - -	Of magnesium	25% <i>ad val.</i>
	2833.2200 - -	Of aluminum	40% <i>ad val.</i>
	2833.2300 - -	Of chromium	25% <i>ad val.</i>
	2833.2400 - -	Of nickel	40% <i>ad val.</i>
	2833.2500 - -	Of copper	40% <i>ad val.</i>
	2833.2600 - -	Of zinc	25% <i>ad val.</i>
	2833.2700 -	Of barium	25% <i>ad val.</i>
	2833.2900 - -	Other	40% <i>ad val.</i>
	2833.3000 -	Alums.	25% <i>ad val.</i>
	2833.4000 -	Peroxosulphates.	40% <i>ad val.</i>

1	2	3	4
28.34	Nitrites; Nitrates.		
	2834.1000 -	Nitrites	40% <i>ad val.</i>
		Nitrates :	
	2834.2100 - -	Of potassium	40% <i>ad val.</i>
	2834.2200 - -	Of bismuth	40% <i>ad val.</i>
	2834.2900 - -	Other	40% <i>ad val.</i>
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.		
	2835.1000 -	Phosphinates (hypo-phosphates) and phosphonates (phosphites).	25% <i>ad val.</i>
		Phosphites :	
	2835.2200 - -	Of mono or disodium	40% <i>ad val.</i>
	2835.2300 - -	Of trisodium	40% <i>ad val.</i>
	2835.2400 - -	Of potassium	40% <i>ad val.</i>
	2835.2500 - -	Calcium hydrogen-orthophosphate ("dicalcium phosphate")	40% <i>ad val.</i>
	2835.2600 - -	Other phosphates of calcium	40% <i>ad val.</i>
	2835.2900 - -	Other	40% <i>ad val.</i>
		Polyphosphates :	
	2835.3100 - -	Sodium triphosphate (sodium tripolyphosphate)	40% <i>ad val.</i>
	2835.3900 - -	Other	40% <i>ad val.</i>
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		
	2836.1000 -	Commercial ammonium carbonate and other ammonium carbonates.	40% <i>ad val.</i>
	2836.2000 -	Disodium carbonate	40% <i>ad val.</i>
	2836.3000 -	Sodium hydrogen-carbonate (sodium bicarbonate)	40% <i>ad val.</i>
	2836.4000 -	Potassium carbonates.	40% <i>ad val.</i>
	2836.5000 -	Calcium carbonate	40% <i>ad val.</i>

1	2	3	4
	2836.6000 -	Barium carbonate	40% <i>ad val.</i>
	2836.7000 -	Lead carbonate	40% <i>ad val.</i>
		Other :	
	2836.9100 - -	Lithium carbonates	25% <i>ad val.</i>
	2836.9200 - -	Strontium carbonate	25% <i>ad val.</i>
	2836.9900 - -	Other	40% <i>ad val.</i>
28.37		Cyanides, cyanide oxides and complex cyanides.	
		Cyanides and cyanide oxides :	
	2837.1100 - -	Of sodium	40% <i>ad val.</i>
	2837.1900 - -	Other	40% <i>ad val.</i>
	2837.2000 -	Complex cyanides	40% <i>ad val.</i>
28.38	2838.0000	Fulminates, cyanates and thiocyanates.	40% <i>ad val.</i>
28.39		Silicates; commercial alkali metal silicates.	
		Of sodium :	
	2839.1100 - -	Sodium metasilicates	40% <i>ad val.</i>
		Other :	
	2839.1910 - - -	Sodium silicate	40% <i>ad val.</i>
	2839.1990 - - -	Other	40% <i>ad val.</i>
	2839.2000 -	Of potassium	40% <i>ad val.</i>
	2839.9000 -	Other	40% <i>ad val.</i>
28.40		Borates; peroxoborates (perborates).	
		Disodium tetraborate (refined borax) :	
	2840.1100 - -	Anhydrous	40% <i>ad val.</i>
	2840.1900 - -	Other	40% <i>ad val.</i>
	2840.2000 -	Other borates	40% <i>ad val.</i>
	2840.3000 -	Peroxoborates (perborates)	40% <i>ad val.</i>

1	2	3	4
28.41	Salts of oxometallic or peroxometallic acids.		
	2841.1000 -	Aluminates	40% ad val.
	2841.2000 -	Chromates of zinc or of lead	40% ad val.
	2841.3000 -	Sodium dichromate	40% ad val.
	2841.4000 -	Potassium dichromate	40% ad val.
	2841.5000 -	Other chromates and dichromates : peroxochromates	40% ad val.
		Manganites, manganates and permanganates :	
	2841.6100 -	Potassium permanganate	40% ad val.
	2841.6900 -	Other	40% ad val.
	2841.7000 -	Molybdates	40% ad val.
	2841.8000 -	Tungstates (wolframates)	40% ad val.
	2841.9000 -	Other	40% ad val.
28.42	Other salts of inorganic acids or peroxyacids, excluding azides.		
	2842.1000 -	Double or complex silicates	40% ad val.
	2842.9000 -	Other	40% ad val.
	VI.—MISCELLANEOUS		
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
	2843.1000 -	Colloidal precious metals.	25% ad val.
		Silver compounds :	
	2843.2100 -	Silver nitrate	25% ad val.
	2843.2900 -	Other	25% ad val.
	2843.3000 -	Gold compounds	25% ad val.
	2843.9000 -	Other compounds; amalgams	25% 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.		

1	2	3	4
	2844.1000 -	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds.	5% <i>ad val.</i>
	2844.2000 -	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products.	5% <i>ad val.</i>
	2844.3000 -	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products.	5% <i>ad val.</i>
	2844.4000 -	Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues.	10% <i>ad val.</i>
	2844.5000 -	Spent (irradiated) fuel elements (cartridges) of nuclear reactors.	45% <i>ad val.</i>
28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
	2845.1000 -	Heavy water (deuterium oxide)	5% <i>ad val.</i>
	2845.9000 -	Other	25% <i>ad val.</i>
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
	2846.1000 -	Cerium compounds	25% <i>ad val.</i>
	2846.9000 -	Other	25% <i>ad val.</i>
28.47	2847.0000	Hydrogen peroxide, whether or not solidified with urea.	40% <i>ad val.</i>
28.48	2848.2000	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	25% <i>ad val.</i>
28.49		Carbides, whether or not chemically defined.	
	2849.1000 -	Of calcium	30% <i>ad val.</i>
	2849.2000 -	Of silicon	40% <i>ad val.</i>

1	2	3	4
	2849.9000	Other	40% <i>ad val.</i>
28.50	2850.0000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.	25% <i>ad val.</i>
28.51	2851.0000	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	40% <i>ad val.</i>

CHAPTER 29

ORGANIC CHEMICALS

Notes.

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

- (a) Separate chemically defined organic compounds, whether or not containing impurities ;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27) ;
- (c) The products of headings 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 (including an anti-caking agent) necessary for their preservation or transport ;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use ;
- (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2.—This Chapter does not cover :

- (a) Goods of heading No. 15.04 or crude glycerol of 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 packings for retail sale (heading No. 32.12) ;
- (g) Enzymes (heading No. 35.07) ;
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading No. 36.06) ;

(i) ~~Dyeing materials~~, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.24 ; 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 heading Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitro-halogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes 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 with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

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

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

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 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 the same heading as the corresponding alcohols except in the case of ethanol (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 Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur 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 linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function of 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.

I.—HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
29.01		Acyclic hydrocarbons.	
		Saturated :	
	2901.1010 ---	Butane, Pentane and hexane	10% <i>ad val.</i>
	2901.1090 ---	Other	10% <i>ad val.</i>
		Unsaturated	
	2901.2100 --	Ethylene	10% <i>ad val.</i>
	2901.2200 --	Propene (propylene)	10% <i>ad val.</i>
	2901.2300 --	Butane (butylene) and isomers thereof	10% <i>ad val.</i>
	2901.2400 --	Buta-1, 3-diene and isoprene	10% <i>ad val.</i>
	2901.2900 --	Other	10% <i>ad val.</i>
29.02		Cycle hydrocarbons.	
		Cyclanes, cyclenes and cycloterpenes :	
	2902.1100 --	Cyclohexane	15% <i>ad val.</i>
	2902.1900 --	Other	15% <i>ad val.</i>
	2902.2000 -	Benzene	15% <i>ad val.</i>
	2902.3000 -	Toluene	15% <i>ad val.</i>
		Xylenes :	
	2902.4100 --	o-Xylene	5% <i>ad val.</i>
	2902.4200 --	m-Xylene	5% <i>ad val.</i>
	2902.4300 --	p-Xylene	5% <i>ad val.</i>
	2902.4400 --	Mixed xylene isomers	15% <i>ad val.</i>
	2902.5000 -	Styrene	10% <i>ad val.</i>
	2902.6000 -	Ethylbenzene	15% <i>ad val.</i>
	2902.7000 -	Cumene	15% <i>ad val.</i>

1	2	3	4
	2902.9000 -	Other	15% <i>ad val.</i>
29.03		Halogenated derivatives of hydrocarbons.	
		Saturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.1100 -	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	40% <i>ad val.</i>
	2903.1200 -	Dichloromethane (methylene chloride)	40% <i>ad val.</i>
	2903.1300 -	Chloroform (trichloromethane)	40% <i>ad val.</i>
	2903.1400 -	Carbon tetrachloride	40% <i>ad val.</i>
	2903.1500 -	1, 2-Dichloroethane (ethylene dichloride)	40% <i>ad val.</i>
	2903.1600 -	1, 2-Dichloropropane (propylene dichloride) and dichlorobutanes.	40% <i>ad val.</i>
	2903.1900 -	Other	40% <i>ad val.</i>
		Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
	2903.2100 -	Vinyl chloride (chloroethylene) (VCM)	15% <i>ad val.</i>
	2903.2200 -	Trichloroethylene	25% <i>ad val.</i>
	2903.2300 -	Tetrachloroethylene (perchloroethylene)	40% <i>ad val.</i>
	2903.2900 -	Other	25% <i>ad val.</i>
	2903.3000 -	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons.	25% <i>ad val.</i>
		Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :	
	2903.4100 -	Trichlorofluoromethane	40% <i>ad val.</i>
	2903.4200 -	Dichlorodifluoromethane	40% <i>ad val.</i>
	2903.4300 -	Trichlorotrifluoroethanes	40% <i>ad val.</i>
	2903.4400 -	Dichlorotetrafluoroethanes and chloropentafluoroethane.	40% <i>ad val.</i>
		Other derivatives perhalogenated only with fluorine and chlorine :	

1	2	3	4
	2903.4510 ---	Chlorotrifluoromethane	40% <i>ad val.</i>
	2903.4520 ---	Pentachlorofluoroethane	40% <i>ad val.</i>
	2903.4530 ---	Tetrachlorodifluoroethanes	40% <i>ad val.</i>
	2903.4540 ---	Heptachlorofluoropropanes	40% <i>ad val.</i>
	2903.4550 ---	Hexachlorodifluoropropanes	40% <i>ad val.</i>
	2903.4560 ---	Trichloropentafluoropropanes	40% <i>ad val.</i>
	2903.4570 ---	Dichlorohexafluoropropanes	40% <i>ad val.</i>
	2903.4590 ---	Other	40% <i>ad val.</i>
	2903.4600 --	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes.	40% <i>ad val.</i>
	2903.4700 --	Other perhalogenated derivatives :	40% <i>ad val.</i>
		Other :	
	2903.4910 ---	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine.	40% <i>ad val.</i>
	2903.4920 ---	Derivatives of methane, ethane or propane, halogenated only with bromine and iodine.	40% <i>ad val.</i>
	2903.4990 ---	Other	40% <i>ad val.</i>
		Halogenated derivatives of cyclonic, cyclonic or cycloterpenic hydrocarbons :	
	2903.5100 --	1, 2, 3, 4, 5, 6-Hexachloro-cyclohexane	40% <i>ad val.</i>
	2903.5900 --	Other	40% <i>ad val.</i>
		Halogenated derivatives of aromatic hydrocarbons :	
	2903.6100 --	Chlorobenzene, o-dichloro-benzene and p-dichlorobenzene.	40% <i>ad val.</i>
	2903.6200 --	Hexachlorobenzene and DDT (1, 1, 1-trichloro-2, 2-bis (p-chlorophenyl) ethane).	40% <i>ad val.</i>
	2903.6900 --	Other	40% <i>ad val.</i>
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
	Derivatives containing only sulpho groups, their salts and ethyl esters :		

1	2	3	4
	2904.1010 - - -	Sodium butylnaphthalene-sulphonate	40% <i>ad val.</i>
	2904.1020 - - -	Tri sodium 1, 3, 6-Naphthalenesulphonate	40% <i>ad val.</i>
	2904.1030 - - -	Ethylene sulphonic acid, ethan sulphonic acid, benzene sulphonic acid, toluene sulphonic acid, and naphthalene sulphonic acid.	40% <i>ad val.</i>
	2904.1090 - - -	Other	40% <i>ad val.</i>
		Derivatives containing only nitro or only nitroso groups :	
	2904.2010 - - -	Nitrobenzene (mirbane oil)	40% <i>ad val.</i>
	2904.2020 - - -	O-, m-, p-, nitrotoluene	40% <i>ad val.</i>
	2904.2030 - - -	2, 4, dinitrotoulene and 2, 4, 6 trinitrotoluene (TNT)	40% <i>ad val.</i>
	2904.2040 - - -	Nitroethane, nitropropane, and trinitromethane	40% <i>ad val.</i>
	2904.2050 - - -	Nitroso benzene and nitroso toluene	40% <i>ad val.</i>
	2904.2060 - - -	Chlorobenzene sulphonic acid, and chloronaphthalene sulphonic acid.	40% <i>ad val.</i>
	2904.2070 - - -	Nitrobenzene sulphonic acid, nitrotoluene sulphonic acid and dinitrotolbene-disulphonic acid.	40% <i>ad val.</i>
	2904.2090 - - -	Other	40% <i>ad val.</i>
	2904.9000 -	Other	40% <i>ad val.</i>

II.—ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.05

Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.

Saturated monohydric alcohols :

2905.1100 - -	Methanol (methyl alcohol)	25% <i>ad val.</i>
2905.1200 - -	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	25% <i>ad val.</i>
2905.1300 - -	Butan-1-ol (n-butyl alcohol)	40% <i>ad val.</i>
2905.1400 - -	Other butanols	40% <i>ad val.</i>
2905.1500 - -	Pentanol (amyl alcohol) and isomers thereof	40% <i>ad val.</i>
2905.1600 - -	Octanol (octyl alcohol) and isomers thereof	15% <i>ad val.</i>

1	2	3	4
	2905.1700 --	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	25% <i>ad val.</i>
	2905.1900 --	Other	25% <i>ad val.</i>
		Unsaturated monohydric alcohols :	
	2905.2200 --	Acyclic terpene alcohols	25% <i>ad val.</i>
	2905.2900 --	Other	25% <i>ad val.</i>
		Diols :	
	2905.3100 --	Ethylene glycol (ethanediol) (MEG)	10% <i>ad val.</i>
	2905.3200 --	Propylene glycol (propane-1, 2-diol)	40% <i>ad val.</i>
	2905.3900 --	Other	40% <i>ad val.</i>
		Other polyhydric alcohols :	
	2905.4100 --	2-Ethyl-2-(hydroxymethyl)-propane-1, 3-diol (trimethylolpropane)	40% <i>ad val.</i>
	2905.4200 --	Pentaerythritol	40% <i>ad val.</i>
	2905.4300 --	Mannitol	25% <i>ad val.</i>
	2905.4400 --	D-glucitol (sorbitol)	40% <i>ad val.</i>
	2905.4500 --	Glycerol	40% <i>ad val.</i>
	2905.4900 --	Other	25% <i>ad val.</i>
	2905.5000 --	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.	25% <i>ad val.</i>
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Cyclanic, cyclenic or cycloterpenic :	
	2906.1100 --	Menthol	40% <i>ad val.</i>
	2906.1200 --	Cyclohexanol, methyl-cyclohexanols and dimethyl-cyclohexanols.	25% <i>ad val.</i>
	2906.1300 --	Sterols and inositols	25% <i>ad val.</i>
	2906.1400 --	Terpeneols	40% <i>ad val.</i>
	2906.1900 --	Other	40% <i>ad val.</i>
		Aromatic :	

1	2	3	4
	2906.2100 - -	Benzyl alcohol	40% <i>ad val.</i>
		Other :	
	2906.2910 - - -	2-Phenylethanol (phenyl ethyl alcohol) and 3-phenyl propanol (phenyl propyl alcohol).	40% <i>ad val.</i>
	2906.2990 - - -	Other	40% <i>ad val.</i>

III.—PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.07

Phenols; phenol-alcohols.

Monophenols :

2907.1100 - -	Phenol (hydroxybenzene) and its salts	40% <i>ad val.</i>
2907.1200 - -	Cresols and their salts	40% <i>ad val.</i>
2907.1300 - -	Octylphenol, nonylphenol and their isomers; salts thereof.	40% <i>ad val.</i>
2907.1400 - -	Xylenols and their salts	40% <i>ad val.</i>
2907.1500 - -	Naphthols and their salts	40% <i>ad val.</i>
2907.1900 - -	Other	40% <i>ad val.</i>

Polyphenols :

2907.2100 - -	Resorcinol and its salts	40% <i>ad val.</i>
2907.2200 - -	Hydroquinone (quinol) and its salts	40% <i>ad val.</i>
2907.2300 - -	4, 4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts.	40% <i>ad val.</i>
	Other :	
2907.2910 - - -	Pyrogallol, phloroglucinol, hydroxyhydroquinone and dihydroxynaphthalene	40% <i>ad val.</i>
2907.2990 - - -	Other	40% <i>ad val.</i>
2907.3000 -	Phenol-alcohols	40% <i>ad val.</i>

29.08

Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.

Derivatives containing only halogen substituents and their salts :

2908.1010 - - -	O-chlorophenol, m-chlorophenol and p-chlorophenol	40% <i>ad val.</i>
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1	2	3	4
		1-chloro, 2-methyl phenol, and chlorohydroquinone	40% <i>ad val.</i>
	2908.1090 ---	Other	40% <i>ad val.</i>
		Derivatives containing only sulpho groups, their salts and esters :	
	2908.2010 ---	Phenolsulphonic acids and Naphtholsulphonic acids	40% <i>ad val.</i>
	2908.2020 ---	1-Naphthol-4-sulphonic acid, 2-Naphthol-6-sulphonic acid, 2-Naphthol-7-sulphonic acid, 1-Naphthol-5-sulphonic acid ; and 1-Naphthol-8-sulphonic acid.	40% <i>ad val.</i>
	2908.2090 ---	Other	40% <i>ad val.</i>
		Other :	
	2908.9010 ---	Nitrophenols (o-, m-, and p-).	40% <i>ad val.</i>
	2908.9020 ---	Dinitrophenols, tri-nitrophenol (picric acid), dinitro-o-cresols and nitrosonaphthols.	40% <i>ad val.</i>
	2908.9090 ---	Other	40% <i>ad val.</i>

**IV.—ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES,
EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS,
AND THEIR HALOGENATED, SULPHONATED, NITRATED OR
NITROSATED DERIVATIVES**

29.09

Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.

		Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2909.1100 --	Diethyl ether	25% <i>ad val.</i>
	--	Other :	
	2909.1910 ---	Methyl tertiary butyle ether (MTBE)	Rs. 0.88/L
	---	Other :	
	2909.1991 ----	Dichlorodiethyl ether and di-isopropyl ether	25% <i>ad val.</i>
	2909.1992 ----	Ethyl methyl ether and ethyl isopropyl ether	25% <i>ad val.</i>
	2909.1999 ----	Other	25% <i>ad val.</i>

1	2	3	4
2909.2000 -	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.		40% <i>ad val.</i>
	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909.3010 - -	Anisole (methylphenyl ether), phenetole (ethylphenyl ether) and diphenyl ether.		40% <i>ad val.</i>
2909.3020 - -	Nitrophenetoles and 2-tert-Butyl-5-methyl 4,6-dinitroanisole.		40% <i>ad val.</i>
2909.3090 - -	Other		40% <i>ad val.</i>
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909.4100 - -	2, 2'-Oxydiethanol (diethylene glycol, digol)		40% <i>ad val.</i>
2909.4200 - -	Monomethyl ethers of ethylene glycol or of diethylene glycol.		40% <i>ad val.</i>
2909.4300 - -	Monobutyl ethers of ethylene glycol or of diethylene glycol.		40% <i>ad val.</i>
2909.4400 - -	Other monoalkylethers of ethylene glycol or of diethylene glycol.		40% <i>ad val.</i>
2909.4900 - -	Other		40% <i>ad val.</i>
	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives :		
2909.5010 - -	Guaiacol and sulfoguaiacol (INN)		25% <i>ad val.</i>
2909.5090 - -	Other		25% <i>ad val.</i>
2909.6000 -	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.		40% <i>ad val.</i>
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
2910.1000 -	Oxirane (ethylene oxide)		40% <i>ad val.</i>
2910.2000 -	Methyloxirane (propylene oxide)		10% <i>ad val.</i>
2910.3000 -	1-Chloro-2, 3-epoxypropane (epichlorohydrin)		25% <i>ad val.</i>

1	2	3	4
	2910.9000 -	Other	40% <i>ad val.</i>
29.11		Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	2911.0010 - -	Methylal	25% <i>ad val.</i>
	2911.0020 - -	Dimethyl acetal and diethyl acetal	25% <i>ad val.</i>
	2911.0090 - -	Other	25% <i>ad val.</i>
V.—ALDEHYDE-FUNCTION COMPOUNDS			
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
		Acyclic aldehydes without other oxygen function :	
	2912.1100 - -	Methanal (formaldehyde)	55% <i>ad val.</i>
	2912.1200 - -	Ethanal (acetaldehyde)	25% <i>ad val.</i>
	2912.1300 - -	Butanal (butyraldehyde, normal isomer).	25% <i>ad val.</i>
	2912.1900 - -	Other.	40% <i>ad val.</i>
		Cyclic aldehydes without other oxygen function :	
	2912.2100 - -	Benzaldehyde.	25% <i>ad val.</i>
		Other :	
	2912.2910 - - -	Cinnamaldehyde.	40% <i>ad val.</i>
	2912.2920 - - -	Phenylacetaldehyde.	40% <i>ad val.</i>
	2912.2990 - - -	Other.	40% <i>ad val.</i>
		Aldehyde-alcohols :	
	2912.3010 - - -	Hydroxycitronellaldehyde.	25% <i>ad val.</i>
	2912.3090 - - -	Other.	25% <i>ad val.</i>
		Aldehyde-ethers, aldehydephenols and aldehydes with other oxygen function :	
	2912.4100 - -	Vanillin (4-hydroxy-3-methoxybenzaldehyde).	40% <i>ad val.</i>
	2912.4200 - -	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde).	40% <i>ad val.</i>

1	2	3	4
	2912.4900 - -	Other.	40% <i>ad val.</i>
		Cyclic polymers of aldehydes :	
	2912.5010 - - -	Trioxan (trioxymethylene).	40% <i>ad val.</i>
	2912.5020 - - -	Paraldehyde and metaldehyde.	40% <i>ad val.</i>
	2912.5090 - - -	Other.	40% <i>ad val.</i>
	2912.6000 -	Paraformaldehyde.	40% <i>ad val.</i>
29.13.	2913.0000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	40% <i>ad val.</i>

VI.—KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

29.14

Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

		Acyclic ketones without other oxygen function :	
	2914.1100 - -	Acetone.	25% <i>ad val.</i>
	2914.1200 - -	Butanone (methyl ethyl ketone).	25% <i>ad val.</i>
	2914.1300 - -	4-Methylpentan-2-one (methyl isobutyl ketone).	40% <i>ad val.</i>
		Other :	
	29.14.1910 - - -	Diacetyl	40% <i>ad val.</i>
	2914.1920 - - -	Pseudomethylionones.	40% <i>ad val.</i>
	2914.1990 - - -	Other.	40% <i>ad val.</i>
		Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	
	2914.2100 - -	Camphor.	40% <i>ad val.</i>
	2914.2200 - -	Cyclohexanone and methylcyclohexanones.	40% <i>ad val.</i>
	2914.2300 - -	Ionones and methylionones.	40% <i>ad val.</i>
		Other :	
	2914.2910 - - -	Fenchone, irone, jasmone, carvone and menthone.	40% <i>ad val.</i>
	2914.2990 - - -	Other.	40% <i>ad val.</i>

1	2	3	4
		Aromatic ketones without other oxygen function :	
	2914.3100 - -	Phenylacetone (1-phenyl-propan-2-one).	40% <i>ad val.</i>
	2914.3900 - -	Other.	40% <i>ad val.</i>
		Ketone-alcohols and ketone-aldehydes :	
	2914.4010 - - -	4-Hydroxy, 4-methyl-pentan-2-one (Diacetone alcohol).	40% <i>ad val.</i>
	2914.4090 - - -	Other.	40% <i>ad val.</i>
	2914.5000 -	Ketone-phenols and ketones with other oxygen function.	25% <i>ad val.</i>
		Quinones :	
	2914.6100 - -	Anthraquinone.	40% <i>ad val.</i>
	2914.6900 - -	Other.	40% <i>ad val.</i>
	2914.7000 -	Halogenated, sulphonated, nitrated or nitrosated derivatives.	40% <i>ad cal.</i>

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

29.15

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

		Formic acid, its salts and esters :	
	2915.1100 - -	Formic acid.	55% <i>ad val.</i>
	- -	Salts of formic acid :	
	2915.1210 - - -	Sodium formate, calcium formate.	25% <i>ad val.</i>
	2915.1220 - - -	Nickel formate.	25% <i>ad val.</i>
	2915.1290 - - -	Other.	25% <i>ad val.</i>
	- -	Esters of formic acid :	
	2915.1310 - - -	Methyl formate, ethyl formate.	25% <i>ad val.</i>
	2915.1320 - - -	Benzyl formate, menthyl formate, phenylethyl formate.	25% <i>ad val.</i>
	2915.1390 - - -	Other.	25% <i>ad val.</i>

1	2	3	4
		Acetic acid and its salts ; acetic anhydride :	
	2915.2100 - -	Acetic acid.	55% <i>ad val.</i>
	2915.2200 - -	Sodium acetate.	25% <i>ad val.</i>
	2915.2300 - -	Cobalt acetates.	40% <i>ad val.</i>
	2915.2400 - -	Acetic anhydride.	65% <i>ad val.</i>
	- -	Other :	
	2915.2910 - - -	Postassium acetate.	25% <i>ad val.</i>
	2915.2990 - - -	Other.	40% <i>ad val.</i>
		Esters of acetic acid :	
	2915.3100 - -	Ethyl acetate.	40% <i>ad val.</i>
	2915.3200 - -	Vinyl acetate.	15% <i>ad val.</i>
	2915.3300 - -	n-Butyl acetate.	40% <i>ad val.</i>
	2915.3400 - -	Isobutyl acetate.	40% <i>ad val.</i>
	2915.3500 - -	2-Ethoxyethyl acetate.	40% <i>ad val.</i>
	2915.3900 - -	Other.	25% <i>ad val.</i>
	2915.4000 - -	Mono-di-or trichloroacetic acids, their salts and esters.	40% <i>ad val.</i>
	2915.5000 - -	Propionic acid, its salts and esters.	40% <i>ad val.</i>
	2915.6000 - -	Butyric acids, valeric acids, their salts and esters.	40% <i>ad val.</i>
		Palmitic acid, stearic acid, their salts and esters :	
	2915.7010 - - -	Stearic acid.	55% <i>ad val.</i>
	2915.7090 - - -	Other.	40% <i>ad val.</i>
	2915.9000 - -	Other.	40% <i>ad val.</i>
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids ; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.1100 - -	Acrylic acid and its salts.	40% <i>ad val.</i>

1	2	3	4
	2916.1200 - -	Esters of acrylic acid.	40% <i>ad val.</i>
	2916.1300 - -	Methacrylic acid and its salts.	40% <i>ad val.</i>
	2916.1400 - -	Esters of methacrylic acid.	40% <i>ad val.</i>
	2916.1500 - -	Oleic, linoleic or linolenic acids, their salts and esters.	40% <i>ad val.</i>
	2916.1900 - -	Other.	40% <i>ad val.</i>
	2916.2000 -	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	40% <i>ad val.</i>
		Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2916.3100 - -	Benzoic acid, its salts and esters.	40% <i>ad val.</i>
	2916.3200 - -	Benzoyl peroxide and benzoyl chloride.	25% <i>ad val.</i>
	2916.3400 - -	Phenylacetic acid and its salts.	25% <i>ad val.</i>
	2916.3500 - -	Esters of phenylacetic acid.	25% <i>ad val.</i>
	2916.3900 - -	Other.	40% <i>ad val.</i>
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids ; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2917.1100 - -	Oxalic acid, its salts and esters.	25% <i>ad val.</i>
	2917.1200 - -	Adipic acid, its salts and esters.	40% <i>ad val.</i>
	2917.1300 - -	Azelaic acid, sebacic acid, their salts and esters.	40% <i>ad val.</i>
	2917.1400 - -	maleic anhydride.	40% <i>ad val.</i>
	2917.1900 - -	Other.	40% <i>ad val.</i>
	2917.2000 -	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	40% <i>ad val.</i>
		Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2917.3100 - -	Dibutyl orthophthalates.	55% <i>ad val.</i>

1	2	3	4
	2917.3200 --	Diocetyl orthophthalates.	55% <i>ad val.</i>
	2917.3300 --	Dinonyl or didecyl orthophthalates.	55% <i>ad val.</i>
	2917.3400 --	Other esters of orthophthalic acid.	40% <i>ad val.</i>
	2917.3500 --	Phthalic anhydride.	30% <i>ad val.</i>
	--	Terephthalic acid and its salts :	
	2917.3610 ---	Pure terephthalic acid (PTA).	15% <i>ad val.</i>
	2917.3690 ---	Other.	15% <i>ad val.</i>
	2917.3700 --	Dimethyl terephthalate (DMT).	15% <i>ad val.</i>
	2917.3900 --	Other.	40% <i>ad val.</i>
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, halides, peroxides, peroxyacids and their derivatives :		
	2918.1100 --	Lactic acid, its salts and esters.	40% <i>ad val.</i>
	2918.1200 --	Tartaric acid.	40% <i>ad val.</i>
	2918.1300 --	Salts and esters of tartaric acid.	40% <i>ad val.</i>
	2918.1400 --	Citric acid.	40% <i>ad val.</i>
	Salts and esters of citric acid :		
	2918.1510 ---	Potassium citrate.	40% <i>ad val.</i>
	2918.1520 ---	Sodium citrate.	40% <i>ad val.</i>
	2918.1530 ---	Ferric ammonium citrate.	40% <i>ad val.</i>
	2918.1590 ---	Other.	40% <i>ad val.</i>
	2918.1600 --	Gluconic acid, its salts and esters.	40% <i>ad val.</i>
	2918.1700 ---	Phenylglycolic acid (mandelic acid), its salts and esters.	40% <i>ad val.</i>
	2918.1900 --	Other.	40% <i>ad val.</i>

1	2	3	4
		Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2918.2100 - -	Salicylic acid and its salts.	40% ad val.
	- -	O-Acetylsalicylic acid, its salts and esters :	
	2918.2210 - - -	Salts.	40% ad val.
	2918.2220 - - -	Esters.	40% ad val.
	2918.2290 - - -	Others.	40% ad val.
	2918.2300 - -	Other esters of salicylic acid and their salts.	40% ad val.
	2918.2900 - -	Other.	40% ad val.
		Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
	2918.3010 - - -	2-Oxoglutarate (reagent powder).	15% ad val.
	2918.3090 - - -	Other.	40% ad val.
	2918.9000 - - -	Other.	40% ad val.

VIII.—ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.19	Phosphoric esters and their salts, including lactophosphates ; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	2919.0010 - - -	Glycero phosphoric acid.	40% ad val.
	2919.0020 - - -	Calcium glycerophosphate, iron glycerophosphate and sodium glycerophosphate.	40% ad val.
	2919.0030 - - -	Tributyl phosphate.	40% ad val.
	2919.0040 - - -	Triphenyl phosphate.	40% ad val.
	2919.0090 - - -	Other.	40% ad val.
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :	
	2920.1010 - - -	Diethyl sulphate.	40% ad val.

1	2	3	4
	2920.1020 - - -	Dimethyl sulphate.	40% <i>ad val.</i>
	2920.1090 - - -	Other.	40% <i>ad val.</i>
		Other :	
	2920.9010 - - -	Diguaiacyl carbonate.	40% <i>ad val.</i>
	2920.9020 - - -	Tetracythyl ortho cabonate.	40% <i>ad val.</i>
	2920.9090 - - -	Other.	40% <i>ad val.</i>

IX.—NITROGEN-FUNCTION COMPOUNDS

29.21

Amine-function compounds.

Acyclic monoamines and their derivatives ; salts thereof :

2921.1100 - -	Methylamine, di-or trimethylamine and their salts.	25% <i>ad val.</i>
2921.1200 - -	Diethylamine and its salts.	25% <i>ad val.</i>
2921.1900 - -	Other.	25% <i>ad val.</i>

Acyclic polyamines and their derivatives; salts thereof :

2921.2100 - -	Ethylenediamine and its salts.	40% <i>ad val.</i>
2921.2200 - -	Hexamethylenediamine and its salts.	40% <i>ad val.</i>
2921.2900 - -	Other.	25% <i>ad val.</i>

2921.3000 - -	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives ; salts thereof.	40% <i>ad val.</i>
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Aromatic monoamines and their derivatives; salts thereof :

Aniline and its salts :

2921.4110 - - -	Aniline.	40% <i>ad val.</i>
2921.4190 - - -	Other.	40% <i>ad val.</i>
2921.4200 - -	Aniline derivatives and their salts.	40% <i>ad val.</i>
2921.4300 - -	Toluidines and their derivatives; salts thereof.	40% <i>ad val.</i>
2921.4400 - -	Diphenylamine and its derivatives; salts thereof.	40% <i>ad val.</i>
2921.4500 - -	1-Naphthylamine (alphanaphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof.	40% <i>ad val.</i>

1	2	3	4
	2921.4900 --	Other.	40% <i>ad val.</i>
		Aromatic polyamines and their derivatives; salts thereof :	
	2921.5100 --	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof.	40% <i>ad val.</i>
	2921.5900 --	Other.	40% <i>ad val.</i>
29.22		Oxygen-function amino-compounds.	
		Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof :	
	2922.1100 --	Monoethanolamine and its salts.	40% <i>ad val.</i>
	2922.1200 --	Diethanolamine and its salts.	40% <i>ad val.</i>
	2922.1300 --	Triethanolamine and its salts.	40% <i>ad val.</i>
	2922.1900 --	Other.	40% <i>ad val.</i>
		Amino-naphthols 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.	40% <i>ad val.</i>
	2922.2200 --	Anisidines, dianisidines, phenetidines, and their salts.	40% <i>ad val.</i>
	2922.2900 --	Other.	40% <i>ad val.</i>
	2922.3000 --	Amino-aldehydes, amino-ketones and aminoquinones, other than those containing more than one kind of oxygen function; salts thereof.	25% <i>ad val.</i>
		Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof :	
	2922.4100 --	Lysine and its esters; salts thereof.	40% <i>ad val.</i>
	--	Glutamic acid and its salts :	
	2922.4210 --	Monosodium glutamate.	40% <i>ad val.</i>
	2922.4290 --	Other.	40% <i>ad val.</i>
	2922.4300 --	Anthranilic acid and its salts.	40% <i>ad val.</i>
	2922.4900 --	Other.	40% <i>ad val.</i>

1	2	3	4
	2922.5000 -	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.	40% <i>ad val.</i>
29.23		Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.	
	2923.1000 -	Choline and its salts.	40% <i>ad val.</i>
	2923.2000 -	Lecithins and other phosphoaminolipids.	40% <i>ad val.</i>
	2923.9000 -	Other.	40% <i>ad val.</i>
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.	
	2924.1000 -	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof.	40% <i>ad val.</i>
	-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :	
	--	Ureines and their derivatives; salts thereof :	
	2924.2110 ---	Dulcin.	40% <i>ad val.</i>
	2924.2190 ---	Other.	40% <i>ad val.</i>
	2924.2200 -	2-Acetamidobenzoic acid.	40% <i>ad val.</i>
	2924.2900 -	Other.	40% <i>ad val.</i>
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
	-	Imides and their derivatives; salts thereof :	
	--	Saccharin and its salts :	
	2925.1110 ---	Paraphenetolecarbamide and 5-Nitro-2n-proxy-aniline both in tablet and powder/crystalline forms.	35% <i>ad val.</i>
	2925.1120 ---	Glutethimides.	35% <i>ad val.</i>
	2925.1190 ---	Other.	35% <i>ad val.</i>
	2925.1900 ---	Other.	35% <i>ad val.</i>
	-	Imines and their derivatives; salts thereof :	
	2925.2010 ---	Diphenylguanidine.	35% <i>ad val.</i>
	2925.2020 ---	Di-o-tolylguanidine.	35% <i>ad val.</i>

1	2	3	4
	2925.2030 - - -	O-Tolydiguanide.	35% <i>ad val.</i>
	2925.2040 - - -	Ethylideneaniline.	35% <i>ad val.</i>
	2925.2050 - - -	Butylideneaniline.	35% <i>ad val.</i>
	2925.2090 - - -	Other.	35% <i>ad val.</i>
29.26		Nitrile-function compounds.	
	2926.1000 -	Acrylonitrile.	40% <i>ad val.</i>
	2926.2000 -	1-Cyanoguanidine (dicyandiamide).	40% <i>ad val.</i>
	2926.9000 -	Other.	40% <i>ad val.</i>
29.27		Diazo-, azo- or azoxy-Compounds.	
	2927.0010 - - -	Benzenediazonium chloride.	40% <i>ad val.</i>
	2927.0020 - - -	Benzenediazonium tetrafluoroborate.	40% <i>ad val.</i>
	2927.0030 - - -	Ethylidiazacetate.	40% <i>ad val.</i>
	2927.0040 - - -	Diazoaminobenzene.	40% <i>ad val.</i>
	2927.0050 - - -	Azobenzene and azotoluenes.	40% <i>ad val.</i>
	2927.0060 - - -	Aminoazobenzene-sulphonic acid.	40% <i>ad val.</i>
	2927.0070 - - -	Azoxybenzene, azoxybenzoic acid and azoxytoluidine.	40% <i>ad val.</i>
	2927.0090 - - -	Other.	40% <i>ad val.</i>
29.28		Organic derivatives of hydrazine or of hydroxylamine.	
	2928.0010 - - -	Phenylhydrazine.	40% <i>ad val.</i>
	2928.0020 - - -	Tolylhydrazine.	40% <i>ad val.</i>
	2928.0030 - - -	Benzylphenylhydrazine.	40% <i>ad val.</i>
	2928.0040 - - -	Acetaldehyde phenylhydrazone.	40% <i>ad val.</i>
	2928.0050 - - -	Benzaldehyde semicarbazone.	40% <i>ad val.</i>
	2928.0060 - - -	Hydroxamic acids.	40% <i>ad val.</i>
	2928.0070 - - -	Phenyl semicarbazide.	40% <i>ad val.</i>
	2928.0080 - - -	Quaternary hydrazinium salts and basis.	40% <i>ad val.</i>
	2928.0090 - - -	Other.	40% <i>ad val.</i>

1	2	3	4
29.29	Compounds with other nitrogen function.		
	2929.1000 -	Isocyanates.	40% <i>ad val.</i>
		Other :	
	2929.9010 - -	Isocyanides.	40% <i>ad val.</i>
	2929.9020 - -	Octa methylpyrophosphoramidate (OMPA).	40% <i>ad val.</i>
	2929.9090 - -	Other.	40% <i>ad val.</i>

**X.—ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS,
NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES**

29.30	Organo-sulphur compounds.		
	2930.1000 -	Dithiocarbonates (xanthates).	40% <i>ad val.</i>
	2930.2000 -	Thiocarbamates and dithiocarbamates.	40% <i>ad val.</i>
	2930.3000 -	Thiuram mono-, di- or tetrasulphides.	25% <i>ad val.</i>
	2930.4000 -	Methionine.	40% <i>ad val.</i>
		Other :	
	2930.9010 - -	Allylisothiocyanate.	25% <i>ad val.</i>
	2930.9090 - -	Other.	40% <i>ad val.</i>
29.31	Other organo-inorganic compounds.		
	2931.0010 - -	Diethyl mercury, diphenyl mercury and phenyl mercury acetate.	40% <i>ad val.</i>
	2931.0020 - -	Tetraethyl-lead.	40% <i>ad val.</i>
	2931.0030 - -	Cacodylic acid.	40% <i>ad val.</i>
	2931.0040 - -	p-Aminophenylarsonic acid.	40% <i>ad val.</i>
	2931.0050 - -	o-Iodosobenzoic acid.	40% <i>ad val.</i>
	2931.0090 - -	Other.	40% <i>ad val.</i>
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :		
	2932.1100 - -	Tetrahydrofuran.	25% <i>ad val.</i>

1	2	3	4
	2932.1200 --	2-Furaldehyde (furfuraldehyde).	40% <i>ad val.</i>
	2932.1300 --	Furfuryl alcohol and tetrahydrofurfuryl alcohol.	25% <i>ad val.</i>
	2932.1900 --	Other.	25% <i>ad val.</i>
		Lactones :	
	2932.2100 --	Coumarin, methylcoumarins and ethylcoumarins.	40% <i>ad val.</i>
	2932.2900 --	Other lactones.	40% <i>ad val.</i>
		Other :	
	2932.9100 --	Isosafrole.	40% <i>ad val.</i>
	2932.9200 --	1-(1, 3-Benzodioxol-5-yl)-propan-2-one.	40% <i>ad val.</i>
	2932.9300 --	Piperonal	40% <i>ad val.</i>
	2932.9400 --	Safrole.	40% <i>ad val.</i>
	2932.9900 --	Other.	40% <i>ad val.</i>
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.	
		Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	
	2933.1100 --	Phenazone (antipyrin) and its derivatives.	25% <i>ad val.</i>
	2933.1900 --	Other.	25% <i>ad val.</i>
		Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :	
	2933.2100 --	Hydantoin and its derivatives.	25% <i>ad val.</i>
	2933.2900 --	Other.	25% <i>ad val.</i>
		Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :	
	2933.3100 --	Phridine and its salts.	25% <i>ad val.</i>
	2933.3200 --	Piperidine and its salts.	40% <i>ad val.</i>
		Other :	
	2933.3910 ---	Chloropheniramine and isoniazid.	40% <i>ad val.</i>
	2933.3990 ---	Other.	40% <i>ad val.</i>

1	2	3	4
2933.4000 -	Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused.	25% <i>ad val.</i>	
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :		
2933.5100 -	Malonylurea (barbituric acid) and its derivatives; salts thereof.	40% <i>ad val.</i>	
2933.5900 -	Other.	40% <i>ad val.</i>	
	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :		
2933.6100 -	Melamine	40% <i>ad val.</i>	
2933.6900 -	Other.	40% <i>ad val.</i>	
	Lactams :		
2933.7100 -	6-Hexanclactam (epsilon-caprolactam).	15% <i>ad val.</i>	
	Other lactams :		
2933.7910 -	Isatin (lactam of isitic acid).	25% <i>ad val.</i>	
2933.7920 -	2-Hydroxyquinoline (lactam of o-aminocinnamic acid).	25% <i>ad val.</i>	
2933.7930 -	1-Vinyl-2-pyrrolidone.	25% <i>ad val.</i>	
2933.7990 -	Other.	25% <i>ad val.</i>	
2933.9000 -	Other.	40% <i>ad val.</i>	
29.34	Nucleic acids and their salts; other heterocyclic compounds.		
2934.1000 -	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure.	40% <i>ad val.</i>	
2934.2000 -	Compounds containing a benzothiazole ring system (whether or not hydrogenated), not further fused.	10% <i>ad val.</i>	
2934.3000 -	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused.	40% <i>ad val.</i>	
2934.9000 -	Other.	40% <i>ad val.</i>	

29.35**Sulphonamides.**

1	2	3	4
	2935.0010 - - -	o-Toluenesulphonamide.	25% <i>ad val.</i>
	2935.0020 - - -	p-Aminobenzenesulphonamide.	25% <i>ad val.</i>
	2935.0030 - - -	Sulphapyridine (INN).	25% <i>ad val.</i>
	2935.0040 - - -	Sulphadiazine (INN).	25% <i>ad val.</i>
	2935.0050 - - -	Sulphathiazole (INN).	25% <i>ad val.</i>
	2935.0090 - - -	Other.	25% <i>ad val.</i>
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.		
	2936.1000 -	Provitamins, unmixed.	25% <i>ad val.</i>
		Vitamins and their derivatives, unmixed :	
	2936.2100 - -	Vitamins A and their derivatives.	25% <i>ad val.</i>
	2936.2200 - -	Vitamin B1 and its derivatives.	25% <i>ad val.</i>
	2936.2300 - -	Vitamin B2 and its derivatives.	25% <i>ad val.</i>
	2936.2400 - -	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives.	25% <i>ad val.</i>
	2936.2500 - -	Vitamin B6 and its derivatives.	25% <i>ad val.</i>
	2936.2600 - -	Vitamin B12 and its derivatives.	25% <i>ad val.</i>
	2936.2700 - -	Vitamin C and its derivatives.	25% <i>ad val.</i>
	2936.2800 - -	Vitamin E and its derivatives.	25% <i>ad val.</i>
	2936.2900 - -	Other vitamins and their derivatives.	25% <i>ad val.</i>
	2936.9000 -	Other, including natural concentrates.	25% <i>ad val.</i>
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.		
	2937.1000 -	Pituitary (anterior) or similar hormones, and their derivatives.	40% <i>ad val.</i>
		Adrenal cortical hormones and their derivatives :	
		Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone) :	

1	2	3	4
	2937.2110 - - -	Clobetasole betamethasone.	55% <i>ad val.</i>
	2937.2190 - - -	Other.	40% <i>ad val.</i>
	2937.2200 - -	Halogenated derivatives of adrenal cortical hormones.	25% <i>ad val.</i>
	2937.2900 - -	Other.	25% <i>ad val.</i>
		Other hormones and their derivatives; other steroids used primarily as hormones :	
	2937.9100 - -	Insulin and its salts.	40% <i>ad val.</i>
	2937.9200 - -	Oestrogens and progestogens.	40% <i>ad val.</i>
	2937.9900 - -	Other.	40% <i>ad val.</i>

XII.—GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	2938.1000 -	Rutoside (rutin) and its derivatives.	25% <i>ad val.</i>
	2938.9000 -	Other.	25% <i>ad val.</i>
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	2939.1000 -	Alkaloids of opium and their derivatives; salts thereof.	25% <i>ad val.</i>
		Alkaloids of cinchona and their derivatives ; salts thereof.	
	2939.2100 - -	Quinine and its salts.	25% <i>ad val.</i>
	2939.2900 - -	Other.	25% <i>ad val.</i>
		Caffeine and its salts :	
	2939.3010 - - -	Caffeine citrate.	40% <i>ad val.</i>
	2939.3090 - - -	Other.	40% <i>ad val.</i>
		Ephedrines and their salts :	
	2939.4100 - -	Ephedrine and its salts.	25% <i>ad val.</i>
	2939.4200 - -	Pseudoephedrine (INN) and its salts.	25% <i>ad val.</i>

1	2	3	4
	2939.4900 - -	Other.	25% <i>ad val.</i>
	2939.5000 -	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof.	25% <i>ad val.</i>
		Alkaloids of rye ergot and their derivatives; salts thereof :	
	2939.6100 - -	Ergometrine (INN) and its salts.	25% <i>ad val.</i>
	2939.6200 -	Ergotamine (INN) and its salts.	25% <i>ad val.</i>
	2939.6300 - -	Lysergic acid and its salts.	25% <i>ad val.</i>
	2939.6900 - -	Other.	25% <i>ad val.</i>
	2939.7000 -	Nicotine and its salts.	25% <i>ad val.</i>
	2939.9000 -	Other.	25% <i>ad val.</i>
XIII.—OTHER ORGANIC COMPOUNDS			
29.40	2940.0000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	
29.41		Antibiotics.	
	2941.1000 -	Penicillins and their derivatives with a penicillanic acid structure ; salts thereof.	25% <i>ad val.</i>
	2941.2000 -	Streptomycins and their derivatives ; salts thereof.	25% <i>ad val.</i>
	2941.3000 -	Tetracyclines and their derivatives; salts thereof.	25% <i>ad val.</i>
	2941.4000 -	Chloramphenicol and its derivatives; salts thereof.	25% <i>ad val.</i>
	2941.5000 -	Erythromycin and its derivatives; salts thereof.	25% <i>ad val.</i>
		Other :	
	2941.9010 - - -	Cephalexin.	55% <i>ad val.</i>
	2941.9020 - - -	Gramicid trycidine.	25% <i>ad val.</i>
	2941.9030 - - -	Thricin.	25% <i>ad val.</i>
	2941.9090 - - -	Other.	25% <i>ad val.</i>
29.42	2942.0000	Other organic compounds.	40% <i>ad val.</i>

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1.—This Chapter does not cover :

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
- (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20) ;
- (c) Aqueous distillates 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 heading No. 30.02, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

3.—For the purposes of headings Nos. 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :

(a) As unmixed products :

- (1) Unmixed products dissolved in water ;

- (2) All goods of Chapter 28 or 29 ; and
- (3) Simple vegetable extracts of heading 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.

4.—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 luminaria and sterile laminaria tents ;
- (c) Sterile absorbable surgical or dental haemostatics ;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses ;
- (e) Blood-grouping reagents ;
- (f) Dental cements and other dental fillings ; bone reconstruction cements ;
- (g) First-aid boxes and kits ; and
- (h) Chemical contraceptive preparations based on hormones or spermicides.

Heading No.	Sub-Heading No.	Description of Goods	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.	10% <i>ad val.</i>
	3001.2000 -	Extracts of glands or other organs or of their secretions.	10% <i>ad val.</i>
	3001.9000 -	Other.	10% <i>ad val.</i>
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
	3002.1000 -	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes.	10% <i>ad val.</i>
	3002.2000 -	Vaccines for human medicine.	10% <i>ad val.</i>
	3002.3000 -	Vaccines for veterinary medicine.	10% <i>ad val.</i>
	3002.9000 -	Other.	10% <i>ad val.</i>
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.	10% <i>ad val.</i>
	3003.2000 -	Containing other antibiotics.	10% <i>ad val.</i>
		Containing hormones or other products of heading No. 29.37 but not containing antibiotics:	
	3003.3100 -	Containing insulin.	10% <i>ad val.</i>
	3003.3900 -	Other.	10% <i>ad val.</i>

1	2	3	4
	3003.4000 -	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics.	10% <i>ad val.</i>
	-	Other :	
	3003.9010 - -	Unani, ayurvedic and other oriental type medicine.	10% <i>ad val.</i>
	3003.9020 - -	Homoeopathic medicines.	10% <i>ad val.</i>
	3003.9090 - -	Other.	10% <i>ad val.</i>
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.	10% <i>ad val.</i>
	3004.2000 -	Containing other antibiotics.	10% <i>ad val.</i>
	-	Containing hormones or other products of heading No. 29.37 but not containing antibiotics :	
	3004.3100 - -	Containing insulin.	10% <i>ad val.</i>
	3004.3200 - -	Containing adrenal cortical hormones.	10% <i>ad val.</i>
	3004.3900 - -	Other.	10% <i>ad val.</i>
	3004.4000 -	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics.	10% <i>ad val.</i>
	-	Other medicaments containing vitamins or other products of heading No. 29.36 :	
	3004.5010 - -	Cod liver oil	45% <i>ad val.</i>
	3004.5090 - -	Other.	10% <i>ad val.</i>
	-	Other :	
	3004.9010 - -	Unani ayurvedic and other oriental type medicine.	10% <i>ad val.</i>
	3004.9020 - -	Dextrose and saline infusion solution bags and bottles filled, with dextrose and saline infusion sets:	Rs. 4.00/set + 15% <i>ad val.</i>
	3004.9030 - -	Dextrose and saline infusion solution bags and bottles filled, without dextrose and saline infusion sets.	Rs. 2.00/set + 15% <i>ad val.</i>

1	2	3	4
		Other :	
	3004.9091 - - - -	Homoeopathic medicines.	10% <i>ad val.</i>
	3004.9099 - - - -	Other.	10% <i>ad val.</i>
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
	3005.1000 -	Adhesive dressings and other articles having an adhesive layer.	55% <i>ad val.</i>
	3005.9000 -	Other.	55% <i>ad val.</i>
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.	
	3006.1000 -	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.	25% <i>ad val.</i>
	3006.2000 -	Blood-grouping reagents.	25% <i>ad val.</i>
	3006.3000 -	Opacifying preparations for X-ray examinations ; diagnostic reagents designed to be administered to the patient.	15% <i>ad val.</i>
	3006.4000 -	Dental cements and other dental fillings ; bone reconstruction cements.	25% <i>ad val.</i>
	3006.5000 -	First-aid boxes and kits.	55% <i>ad val.</i>
	3006.6000 -	Chemical contraceptive preparations based on hormones or spermicides.	10% <i>ad val.</i>

CHAPTER 31

FERTILISERS

Notes.

1.—This 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

weighing not less than 2.5 g each, of heading No. 38.24 ; 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 mixtures of calcium nitrate and ammonium nitrate ;
- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate ;
- (vii) Calcium cyanamide, whether or not pure or treated with oil ;
- (viii) Urea, whether or not pure.

(B) 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 sub-paragraph (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 than for the removal of impurities ;
 - (iii) Superphosphates (single, double or triple) ;
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.—Heading No. 31.04 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) 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 dihydrogenorthophosphate (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 fertilisers" 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	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 of chemical treatment of animal or vegetable products.	0% <i>ad val.</i>
31.02		Mineral or chemical fertilisers, nitrogenous.	
	3102.1000 -	Urea, whether or not in aqueous solution.	0% <i>ad val.</i>
		Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	
	3102.2100 - -	Ammonium sulphate.	0% <i>ad val.</i>
	3102.2900 - -	Other.	0% <i>ad val.</i>
	3102.3000 -	Ammonium nitrate, whether or not in aqueous solution.	0% <i>ad val.</i>
	3102.4000 -	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.	0% <i>ad val.</i>
	3102.5000 -	Sodium nitrate.	0% <i>ad val.</i>
	3102.6000 -	Double salts and mixtures of calcium nitrate and ammonium nitrate.	0% <i>ad val.</i>
	3102.7000 -	Calcium cyanamide.	0% <i>ad val.</i>
	3102.8000 -	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution.	0% <i>ad val.</i>

1	2	3	4
	3102.9000 -	Other, including mixtures not specified in the foregoing sub-headings.	0% ad val.
31.03	Mineral or chemical fertilisers, phosphatic.		
	3103.1000 -	Superphosphates.	0% ad val.
	3103.2000 -	Basic slag.	0% ad val.
	3103.9000 -	Other.	0% ad val.
31.04	Mineral or chemical fertilisers, potassic.		
	3104.1000 -	Carnallite, sylvite and other crude natural potassium salts.	0% ad val.
	3104.2000 -	Potassium chloride.	0% ad val.
	3104.3000 -	Potassium sulphate.	0% ad val.
	3104.9000 -	Other.	0% ad val.
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.	0% ad val.
	3105.2000 -	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium.	0% ad val.
	3105.3000 -	Diammonium hydrogenorthophosphate (diammonium phosphate).	0% ad val.
	3105.4000 -	Ammonium dihydrogenorthophosphate (monoammoniumphosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate).	0% ad val.
		Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :	
	3105.5100 -	Containing nitrates and phosphates.	0% ad val.
	3105.5900 -	Other.	0% ad val.
	3105.6000 -	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.	0% ad val.
	3105.9000 -	Other.	0% ad val.

**TANNING OR DYEING EXTRACTS; TANNINGS 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 or 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 matter (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	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.	25% <i>ad val.</i>
	3201.2000 -	Wattle extract.	25% <i>ad val.</i>
		Other :	
	3201.9010 - - -	Acacia catechu (cutch) and gambier.	25% <i>ad val.</i>
	3201.9020 - - -	Oak or chestnut extract.	25% <i>ad val.</i>
	3201.9090 - - -	Other.	25% <i>ad val.</i>
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
	3202.1000 -	Synthetic organic tanning substances.	25% <i>ad val.</i>
		Other :	
	3202.9010 - - -	Tanning substances, tanning preparations based on chromium sulphate.	35% <i>ad val.</i>
	3202.9090 - - -	Other.	25% <i>ad val.</i>
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this Chapter based on colouring matter of vegetable or animal origin.	
	3203.0010 - - -	Obtained from Acacia catechu (Black cutch).	45% <i>ad val.</i>
	3203.0090 - - -	Other.	45% <i>ad val.</i>

1	2	3	4
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
		Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
	3204.1100 --	Disperse dyes and preparations based thereon.	25% <i>ad val.</i>
	3404.1200 --	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon.	25% <i>ad val.</i>
	3204.1300 --	Basic dyes and preparations based thereon.	25% <i>ad val.</i>
	3204.1400 --	Direct dyes and preparations based thereon.	25% <i>ad val.</i>
	3204.1500 --	Vat dyes (including those usable in that state as pigments) and preparations based thereon.	25% <i>ad val.</i>
	3204.1600 --	Reactive dyes and preparations based thereon.	25% <i>ad val.</i>
	3204.1700 --	Pigments and preparations based thereon.	25% <i>ad val.</i>
	3204.1900 --	Other, including mixtures of colouring matter of two of more of the sub-headings Nos. 3204.11 to 3204.19.	25% <i>ad val.</i>
	3204.2000 --	Synthetic organic products of a kind used as fluorescent brightening agents.	25% <i>ad val.</i>
	3204.9000 --	Other.	25% <i>ad val.</i>
32.05	3205.0000	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes.	25% <i>ad val.</i>
32.06		Other colouring matter; preparations as specified in note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
		Pigments and preparations based on titanium dioxide:	
	3206.1100 --	Containing 80% or more by weight of titanium dioxide calculated on the dry weight.	45% <i>ad val.</i>

1	2	3	4
	3206.1900 - -	Other.	45% <i>ad val.</i>
	3206.2000 - -	Pigments and preparations based on chromium compounds.	45% <i>ad val.</i>
	3206.3000 - -	Pigments and preparations based on cadmium compounds.	45% <i>ad val.</i>
	- -	Other colouring matter and other preparations :	
	3206.4100 - -	Ultramarine and preparations based thereon.	45% <i>ad val.</i>
	- -	Lithopone and other pigments and preparations based on zinc sulphide :	
	3206.4210 - -	Lithopone.	45% <i>ad val.</i>
	3206.4290 - -	Other.	45% <i>ad val.</i>
	3206.4300 - -	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides).	45% <i>ad val.</i>
	3206.4900 - -	Other.	45% <i>ad val.</i>
	3206.5000 - -	Inorganic products of a kind used as luminophores.	45% <i>ad val.</i>
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		
	3207.1000 - -	Prepared pigments, prepared opacifiers, prepared colours and similar preparations.	45% <i>ad val.</i>
	3207.2000 - -	Vitrifiable enamels and glazes, engobes (slips) and similar preparations.	45% <i>ad val.</i>
	3207.3000 - -	Liquid lustres and similar preparations.	25% <i>ad val.</i>
	3207.4000 - -	Glass frit and other glass, in the form of powder, granules or flakes.	25% <i>ad val.</i>
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.	65% <i>ad val.</i>
	3208.2000 - -	Based on acrylic or vinyl polymers.	65% <i>ad val.</i>

1	2	3	4
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.	65% <i>ad val.</i>
	3209.9000 -	Other.	65% <i>ad val.</i>
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
	3210.0010 - - -	Distempers.	65% <i>ad val.</i>
	3210.0020 - - -	Prepared water pigments of a kind used for finishing leather.	25% <i>ad val.</i>
	3210.0090 - - -	Other.	65% <i>ad val.</i>
32.11	3211.0000	Prepared driers.	65% <i>ad val.</i>
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
	3212.1000 -	Stamping foils.	45% <i>ad val.</i>
		Other :	
	3212.9010 - - -	Dyes or colouring matter suitable for use in food or drink.	55% <i>ad val.</i>
	3212.9020 - - -	Dyes or colouring matter not suitable for use in food or drink.	55% <i>ad val.</i>
	3212.9090 - - -	Other.	55% <i>ad val.</i>
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.		
	3213.1000 -	Colours in sets.	45% <i>ad val.</i>
	3213.9000 -	Other.	45% <i>ad val.</i>
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.		

1	2	3	4
	3214.1000 -	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings.	55% <i>ad val.</i>
	3214.9000 -	Other.	55% <i>ad val.</i>
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
		Printing ink :	
	3215.1100 - -	Black.	55% <i>ad val.</i>
	- -	Other :	
	3215.1910 - - -	Roller coating printing ink.	55% <i>ad val.</i>
	3215.1990 - - -	Other.	55% <i>ad val.</i>
	- - -	Other :	
	3215.9010 - - -	Inks for ballpoints pens, fine liners and fibre tips.	25% <i>ad val.</i>
	3215.9090 - - -	Other.	55% <i>ad val.</i>

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS*Notes.*

1.—This Chapter does not cover :

- (a) Natural oleoresins or vegetable extracts of heading No. 13.01 or 13.02 ;
- (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.—The expression "odoriferous substances" in heading No. 33.02 refers only to the substances of heading No. 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3.—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.

4.—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 non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
33.01		Essential oils (terpeneless or not), including concrete and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpene by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
		Essential oils of citrus fruit :	
	3301.1100 - -	Of bergamot.	45% ad val.
	3301.1200 - -	Of orange.	45% ad val.
	3301.1300 - -	Of lemon.	45% ad val.
	3301.1400 - -	Of lime.	45% ad val.
	3301.1900 - -	Other.	45% ad val.
		Essential oils other than those of citrus fruit :	
	3301.2100 - -	Of geranium.	45% ad val.
	3301.2200 - -	Of jasmine.	45% ad val.
	3301.2300 - -	Of lavender or of lavandin.	45% ad val.
	3301.2400 - -	Of peppermint (<i>Mentha piperita</i>).	45% ad val.
	3301.2500 - -	Of other mints.	45% ad val.
	3301.2600 - -	Of vetiver.	45% ad val.

1	2	3	4
	3301.2900 - -	Other.	45% ad val.
	3301.3000 -	Resinoids.	45% ad val.
	3301.9000 -	Other.	45% 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; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		
	Of a kind used in the food or drink industries :		
	3302.1010 - - -	Beverage concentrates in all forms.	65% ad val.
	3302.1090 - - -	Other.	45% ad val.
	3302.9000 -	Other.	45% ad val.
33.03	3303.0000	Perfumes and toilet waters.	55% 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.		
	Lip make-up preparations :		
	3304.1010 - - -	Lipsticks.	55% ad val.
	3304.1020 - - -	Cosmetic colour pencils.	55% ad val.
	3304.1090 - - -	Other.	55% ad val.
	Eye make-up preparations :		
	3304.2010 - - -	Cosmetic colour pencils.	55% ad val.
	3304.2090 - - -	Other.	55% ad val.
	Manicure or pedicure preparations :		
	3304.3010 - - -	Nail polishes.	55% ad val.
	3304.3090 - - -	Other.	55% ad val.
	Other :		
	3304.9100 - -	Powders, whether or not compressed.	55% ad val.
	Other :		
	3304.9910 - - -	Face and skin creams and lotions.	55% ad val.
	3304.9990 - - -	Other.	55% ad val.

1	2	3	4
33.05	Preparations for use on the hair.		
	3305.1000 -	Shampoos.	55% <i>ad val.</i>
	3305.2000 -	Preparations for permanent waving or straightening.	55% <i>ad val.</i>
	3305.3000 -	Hair lacquers.	55% <i>ad val.</i>
	3305.9000 -	Other.	55% <i>ad val.</i>
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
	Dentifrices :		
	3306.1010 - - -	Tooth powder.	55% <i>ad val.</i>
	3306.1020 - - -	Denture cleaners.	55% <i>ad val.</i>
	3306.1090 - - -	Other.	35% <i>ad val.</i>
	3306.2000 -	Yarn used to clean between the teeth (dental floss).	35% <i>ad val.</i>
	Other :		
	3306.9010 - - -	Denture fixative pastes.	35% <i>ad val.</i>
	3306.9090 - - -	Other.	35% <i>ad val.</i>
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
	Pre-shave, shaving or after-shave preparations :		
	3307.1010 - - -	Pre-shave and shaving preparations including shaving foam in aerosol pack.	65% <i>ad val.</i>
	3307.1020 - - -	After-shave lotions.	65% <i>ad val.</i>
	3307.1090 - - -	Other.	65% <i>ad val.</i>
	3307.2000 -	Personal deodorants and antiperspirants.	65% <i>ad val.</i>
	3307.3000 -	Perfumed bath salts and other bath preparations.	65% <i>ad val.</i>
	Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites :		

1	2	3	4
	3307.4100 - -	"Agarbatti" and other odoriferous preparations which operate by burning.	65% <i>ad val.</i>
		Other :	
	3307.4910 - - -	Room airfreshners without disinfectant action.	65% <i>ad val.</i>
	3307.4920 - - -	Car airfreshners without disinfectant action.	65% <i>ad val.</i>
	3307.4990 - - -	Other.	65% <i>ad val.</i>
		Other :	
	3307.9010 - - -	Contact lens solution.	35% <i>ad val.</i>
	3307.9090 - - -	Other.	65% <i>ad val.</i>

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 "scouring 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 4.5×10^{-2} N/m (45 dyne/cm) or less.

4.—In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous 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, 34.02 or 38.23, even if having a waxy character ;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or 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 in or dissolved in a liquid medium (headings Nos. 34.05, 38.09, etc.).

1	2	3	4
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent. Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent : For toilet use (including medicated products) :		
3401.1110 ---	Shaving soap.		55% ad val.
3401.1120 ---	Toilet soap		55% ad val.
3401.1130 ---	Medicated soap.		55% ad val.
3401.1190 ---	Other.		55% ad val.
---	Other :		
3401.1910 ---	Laundry soap.		55% ad val.
3401.1990 ---	Other.		55% ad val.
3401.2000 -	Soap in other forms.		55% 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 : Anionic :		
3402.1110 ---	Branched alkylbenzene sulphonates including dodecylbenzene sulphonate and tridecyl benzene sulphonate.		55% ad val.
3402.1190 ---	Other.		35% ad val.
3402.1200 --	Cationic.		35% ad val.
3402.1300 --	Non-ionic.		35% ad val.
3402.1900 --	Other.		35% ad val.
3402.2000 --	Preparations put up for retail sale.		65% ad val.

1	2	3	4
	3402.1300 - -	Non-ionic.	35% <i>ad val.</i>
	3402.1900 - -	*Other.	35% <i>ad val.</i>
	3402.2000 - -	Preparations put up for retail sale.	65% <i>ad val.</i>
	- -	Other :	
	3402.9010 - - -	Surface active preparations.	65% <i>ad val.</i>
	- - -	Other :	
	3402.9091 - - - -	Washing preparations (detergents).	65% <i>ad val.</i>
	3402.9099 - - - -	Other.	65% <i>ad val.</i>
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.		
	- -	Containing petroleum oils or oils obtained from bituminous minerals :	
	3403.1100 - -	Preparations for the treatment of textile materials, leather, furskins or other materials.	25% <i>ad val.</i>
	3403.1900 - -	Other.	35% <i>ad val.</i>
	- -	Other :	
	3403.9100 - -	Preparations for the treatment of textile materials, leather, furskins or other materials.	25% <i>ad val.</i>
	3403.9900 - -	Other.	35% <i>ad val.</i>
34.04	Artificial waxes and prepared waxes.		
	3404.1000 -	Of chemically modified lignite.	35% <i>ad val.</i>
	3404.2000 -	Of polyethylene glycol.	55% <i>ad val.</i>

1	2	3	4
		Other :	
	3404.9010 - - -	Emulsifying wax based on partially sulphated mixture of cetyl and stearyl alcohol.	55% <i>ad val.</i>
	3404.9090 - - -	Other.	55% <i>ad val.</i>
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.	
	3405.1000 -	Polishes, creams and similar preparations for footwear or leather.	65% <i>ad val.</i>
	3405.2000 -	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork.	65% <i>ad val.</i>
	3405.3000 -	Polishes and similar preparations for coachwork, other than metal polishes.	45% <i>ad val.</i>
	3405.4000 -	Scouring pastes and powders and other scouring preparations.	45% <i>ad val.</i>
		Other :	
	3405.9010 - - -	Value grinding paste.	65% <i>ad val.</i>
	3405.9090 - - -	Other.	65% <i>ad val.</i>
34.06	3406.0000	Candles, tapers and the like.	65% <i>ad val.</i>
34.07		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	
	3407.0010 - - -	"Dental wax" and other preparations for use in dentistry.	35% <i>ad val.</i>
	3407.0090 - - -	Other.	65% <i>ad val.</i>

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 preparations 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	Rate of Duty
1	2	3	4
35.01		Casein, Caseinates and other casein derivatives; casein glues.	
	3501.1000	Casein	45% ad val.
	3501.9000	Other	45% ad val.
35.02		Albumins, (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	

1	2	3	4
		Egg albumin :	
	3502.1100 - -	Dried	45% <i>ad val.</i>
	3502.1900 - -	Other	45% <i>ad val.</i>
	3502.2000 -	Milk albumin, including concentrates of two or more whey proteins.	45% <i>ad val.</i>
	3502.9000 -	Other	45% <i>ad val.</i>
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 glues of heading No. 35.01.	55% <i>ad val.</i>
35.04	3504.0000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	45% <i>ad val.</i>
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
	3505.1000 -	Dextrins and other modified starches.	55% <i>ad val.</i>
	3505.2000 -	Glues	55% <i>ad val.</i>
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
	3506.1000 -	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	65% <i>ad val.</i>
		Other :	
	3506.9100 - -	Adhesives based on rubber or plastics (including artificial resins).	65% <i>ad val.</i>
	3506.9900 - -	Other	65% <i>ad val.</i>
35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
	3507.1000 -	Rennet and concentrates thereof	35% <i>ad val.</i>
	3507.9000 -	Other	35% <i>ad val.</i>

**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 cm³; and
- (c) Resin torches, firelighters and the like.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
36.01	3601.0000	Propellent Powders.	65% <i>ad val.</i>
36.02	3602.0000	Prepared explosive, other than Propellent Powders.	65% <i>ad val.</i>
36.03	3603.0000	Safety Fuses; Detonating Fuses; Percussion or Detonating Caps; Igniters; Electric Detonators.	65% <i>ad val.</i>
36.04		Fireworks, Signalling Flares, Rain Rockets, FOG Signals and other Pyrotechnic Articles	
	3604.1000	Fireworks	65% <i>ad val.</i>
		Others;	
	3604.9010	Articles for use in machinery	65% <i>ad val.</i>
	3604.9090	Other	65% <i>ad val.</i>
36.05	3605.0000	Matches, other than pyrotechnic articles of heading No. 36.04.	65% <i>ad val.</i>
36.06		Ferro-Cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in note 2 to this chapter.	

1	2	3	4
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		65% <i>ad val.</i>
	Other;		
3606.9010 ---	Flints for lighters and ignitors		65% <i>ad val.</i>
3606.9090 ----	Other		65% <i>ad val.</i>

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes:

1.—This Chapter does not cover waste or scrap.

2.—In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Heading No.	Sub-Heading No.	Description of Goods	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	25% <i>ad val.</i>
	3701.2000 -	Instant print film	35% <i>ad val.</i>
		Other plates and film, with any side exceeding 225 mm	
	3701.3010 ---	Of a kind used in textile printing	25% <i>ad val.</i>
	3701.3090 ---	Other	35% <i>ad val.</i>
		Other	
	3701.9100 --	For colour photography (polychrome)	35% <i>ad val.</i>
	3701.9900 --	Other	35% <i>ad val.</i>
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
	3702.1000 -	For X-ray	25% <i>ad val.</i>

1	2	3	4
3702.2000 -	Instant print film		35% <i>ad val.</i>
	Other film, without perforations, of a width not exceeding 105 mm:		
	For colour photography (polychrome):		
3702.3110 -	Colour film 35mm width in rolls for still photography (135 dimension)		35% <i>ad val.</i>
3702.3190 -	Other colour films in rolls for still photography (110 and 120 dimension)		35% <i>ad val.</i>
3702.3200 -	Other, with silver halide emulsion		35% <i>ad val.</i>
3702.3900 -	Other		35% <i>ad val.</i>
	Other film, without perforations, of a width exceeding 105 mm:		
3702.4100 -	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)		35% <i>ad val.</i>
3702.4200 -	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography		35% <i>ad val.</i>
3702.4300 -	Of a width exceeding 610 mm and of a length not exceeding 200 m		35% <i>ad val.</i>
3702.4400 -	Of a width exceeding 105 mm but not exceeding 610 mm		35% <i>ad val.</i>
	Other film, for colour photography (polychrome):		
3702.5100 -	Of a width not exceeding 16 mm and of a length not exceeding 14 m	Rs. 0.30/m + 25% <i>ad val.</i>	
3702.5200 -	Of a width not exceeding 16 mm and of a length exceeding 14 m	Rs. 0.30/m + 25% <i>ad val.</i>	
3702.5300 -	Of a width exceeding 16 mm but not exceeding 35mm and of a length not exceeding 30 m, for slides	Rs. 0.30/m + 25% <i>ad val.</i>	
3702.5400 -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	Rs. 0.30/m + 25% <i>ad val.</i>	
3702.5500 -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Rs. 0.30/m + 25% <i>ad val.</i>	
3702.5600 -	Of a width exceeding 35 mm	Rs. 0.30/m + 25% <i>ad val.</i>	
	Others:		
3702.9100 -	Of a width not exceeding 16 mm and of a length not exceeding 14 m	Rs. 0.30/m + 25% <i>ad val.</i>	
3702.9200 -	Of a width not exceeding 16 mm and of a length exceeding 14 m	Rs. 0.30/m + 25% <i>ad val.</i>	

1	2	3	4
	3702.9300 -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	Rs. 0.30/m + 25% <i>ad val.</i>
	3702.9400 -	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Rs. 0.30/m + 25% <i>ad val.</i>
	3702.9500 -	Of a width exceeding 35 mm	Rs. 0.30/m + 25% <i>ad val.</i>
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.		
	3703.1000 -	In-rolls of a width exceeding 610 mm	35% <i>ad val.</i>
	3703.2000 -	Other, for colour photography (polychrome)	35% <i>ad val.</i>
		Other:	
	3703.9010 -	Sensitised paper	35% <i>ad val.</i>
	3703.9090 -	Other	35% <i>ad val.</i>
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.		
	3704.0010 -	Cinematographic film	Re. 1.20/M + 25% <i>ad val.</i>
	3704.0090 -	Other	35% <i>ad val.</i>
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.		
	3705.1000 -	For offset reproduction	55% <i>ad val.</i>
	3705.2000 -	Microfilms	10% <i>ad val.</i>
		Other:	
	3705.9010 -	Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	25% <i>ad val.</i>
	3705.9020 -	Microfiches	10% <i>ad val.</i>
	3705.9090 -	Other	55% <i>ad val.</i>
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.		
	3706.1000 -	Of a width of 35mm or more	Re. 2.40/M + 15% <i>ad val.</i>
	3706.9000 -	Other	Re. 2.40/M + 15% <i>ad val.</i>
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.		

1	3707.1000	2	Sensitising emulsions	3	33.70 ad val.
			Other		
	3707.9010 ---		Chemicals of a kind used in photocopier (toner)		45% ad val.
	3707.9090 ---		Other		55% 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 foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06);
- (c) Medicaments (heading No. 30.03 or 30.04); or
- (d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.— Heading No. 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
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	25% ad val.
	3801.2000	Colloidal or semi-colloidal graphite	25% ad val.
	3804.3000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	45% ad val.
	3801.9000	Other	45% ad val.
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
	3802.1000	Activated carbon	45% ad val.
	3802.9000	Other	45% ad val.
38.03	3803.0000	Tall oil, whether or not refined.	25% ad val.
38.04	3804.0000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	45% 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 para-cymene; pine oil containing alpha-terpineol as the main constituent.	
	3805.1000	Gum, wood or sulphate turpentine oils	45% ad val.
	3805.2000	Pine oil	45% ad val.
	3805.9000	Other	45% ad val.
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; resin gums.	

Rosin and resin acids;

1	2	3	4
	3806.1010 ---	Rosin	45% <i>ad val.</i>
	3806.1090 ---	Other	45% <i>ad val.</i>
		Salts of rosin, or resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts:	
	3806.2010 ---	Salts of rosin or of resin acids	45% <i>ad val.</i>
	3806.2090 ---	Other derivatives	45% <i>ad val.</i>
	3806.3000 -	Ester gums	45% <i>ad val.</i>
	3806.9000 -	Other	45% <i>ad val.</i>
38.07	3807.0000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	45% <i>ad val.</i>
38.08		Insecticides, rodenticides, fungicides, herbicides, antisprouting 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 flypapers).	
		Insecticides:	
	3808.1010 ---	Mosquito coils, mats and the like	65% <i>ad val.</i>
	3808.1020 ---	Napthalene balls	65% <i>ad val.</i>
	3808.1030 ---	Sex pheromone	25% <i>ad val.</i>
	3808.1040 ---	Para dichlorobenzene blocks	65% <i>ad val.</i>
	3808.1090 ---	Other	25% <i>ad val.</i>
	3808.2000 -	Fungicides	25% <i>ad val.</i>
		Herbicides, anti-sprouting products and plant-growth regulators:	
	3808.3010 ---	Weedicides	25% <i>ad val.</i>
	3808.3020 ---	Plant growth regulators	25% <i>ad val.</i>
	3808.3090 ---	Other	25% <i>ad val.</i>
		Disinfectants:	
		In packing for sale by retail:	
	3808.4011 ----	Deodorisers and air freshners with marked disinfectant action	65% <i>ad val.</i>
	3808.4012 ----	Sterilizing powder, granules & tablets	25% <i>ad val.</i>
	3808.4019 ----	Other	25% <i>ad val.</i>
	3803.4090 ---	Other	25% <i>ad val.</i>
		Other:	

1	2	3	4
	3808.9010 ---	Pesticides	25% <i>ad val.</i>
	3808.9090 ---	Other	25% <i>ad val.</i>
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.		
	3809.1000 -	With a basis of amylaceous substances	25% <i>ad val.</i>
		Other:	
	3809.9100 --	Of a kind used in the textile or like industries	25% <i>ad val.</i>
	3809.9200 --	Of a kind used in the paper or like industries	25% <i>ad val.</i>
	3809.9900 --	Of a kind used in the leather or like industries	25% <i>ad val.</i>
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.		
	3810.1000 -	Pickling preparations for metal surfaces, soldering, brazing or welding powders and pastes consisting of metal and other materials.	25% <i>ad val.</i>
	3810.9000 -	Other	35% <i>ad val.</i>
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.		
		Anti-knock preparations:	
	3811.1100 --	Based on lead compounds	55% <i>ad val.</i>
	3811.1900 --	Other	35% <i>ad val.</i>
		Additives for lubricating oils:	
	3811.2100 --	Containing petroleum oils or oils obtained from bituminous minerals	35% <i>ad val.</i>
	3811.2900 --	Other	35% <i>ad val.</i>
	3811.9000 -	Other	35% <i>ad val.</i>
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.		
	3812.1000 -	Prepared rubber accelerators	20% <i>ad val.</i>
	3812.2000 -	Compound plasticisers for rubber or plastics	40% <i>ad val.</i>
	3812.3000 -	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	25% <i>ad val.</i>

38.13	3813.0000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	30% <i>ad val.</i>
38.14	3814.0000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	55% <i>ad val.</i>
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
		Supported catalysts:	
	3815.1100	With nickel or nickel compounds as the active substance	25% <i>ad val.</i>
	3815.1200	With precious metal or precious metal compounds as the active substance	25% <i>ad val.</i>
	3815.1900	Other	25% <i>ad val.</i>
	3815.9000	Other	25% <i>ad val.</i>
38.16	3816.0000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.	55% <i>ad val.</i>
38.17		Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading No. 27.07 or 29.02	
	3817.1000	Mixed alkylbenzenes	55% <i>ad val.</i>
	3817.2000	Mixed alkyl-naphthalenes	55% <i>ad val.</i>
38.18	3818.0000	Chemical elements doped for used in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for used in electronics.	25% <i>ad val.</i>
38.19	3819.0000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	55% <i>ad val.</i>
38.20	3820.0000	Anti-freezing preparations and prepared de-icing fluids.	35% <i>ad val.</i>
38.21	3821.0000	Prepared culture media for development of micro-organisms.	25% <i>ad val.</i>
38.22		Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading No. 30.02 or 30.06	
	3822.0010	Dialysis bath concentrate solution	10% <i>ad val.</i>
	3822.0090	Other	25% <i>ad val.</i>
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
		Industrial monocarboxylic fatty acids; acid oils from refining:	
	3823.1100	Stearic acid	45% <i>ad val.</i>
	3823.1200	Oleic acid	45% <i>ad val.</i>

1	2	3	4
3823.1300	Tall oil fatty acids		45% <i>ad val.</i>
	Other:		
3823.1910	Palm fatty acid distillate		45% <i>ad val.</i>
3823.1920	Palm acid oil		45% <i>ad val.</i>
3823.1990	Other		45% <i>ad val.</i>
	Industrial fatty alcohols:		
3823.7010	Lauryl alcohol, Cetyl alcohol, Stearyl alcohol and oleyl alcohol		45% <i>ad val.</i>
3823.7020	Mixtures of primary aliphatic alcohols		45% <i>ad val.</i>
3823.7090	Other		45% <i>ad val.</i>
38.24	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.		
3824.1000	Prepared binders for foundry moulds or cores		35% <i>ad val.</i>
3824.2000	Naphthemic acids, their water-insoluble salts and their esters		45% <i>ad val.</i>
3824.3000	Non-agglomerated metal carbides mixed together or with metallic binders		45% <i>ad val.</i>
3824.4000	Prepared additives for cements, mortars or concretes		45% <i>ad val.</i>
3824.5000	Non-refractory mortars and concretes		45% <i>ad val.</i>
3824.6000	Sorbitol other than that of subheading No. 2905.44		45% <i>ad val.</i>
	Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824.7100	Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine		45% <i>ad val.</i>
3824.7900	Other		45% <i>ad val.</i>
	Other:		
3824.9010	Mixture of potassium chloride, potassium iodide, glutamic acid or other chemicals with sodium chloride used as substitute of table salt		45% <i>ad val.</i>
3824.9020	Preparation based on mixture of oxides of arsenic, antimony and selenium with predominant portion of arsenic oxide used as decolouriser		45% <i>ad val.</i>
3824.9090	Other		45% <i>ad val.</i>

SECTION VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF***Notes.*

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

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.—Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF*Notes.*

1.—Throughout the Nomenclature the expression "plastics" means those materials of headings 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 "plastic" 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) 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 (heading No. 32.08); stamping foils of heading No. 32.12;
- (e) Organic surface-active agents or preparations of heading No. 34.02;
- (f) Gum resins or ester gums (heading No. 38.06);
- (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38.22);
- (h) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (i) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
- (k) Plaits, wickerwork or other articles of Chapter 46;
- (l) Wall coverings of heading No. 48.14;
- (m) Goods of Section XI (textiles and textile articles);
- (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (o) imitation jewellery of heading No. 71.17;
- (p) Articles of Section XVI (machines and mechanical or electrical appliances);
- (q) Parts of aircraft or vehicles of Section XVII;
- (r) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (s) Articles of Chapter 91 (for example, clock or watch cases);
- (t) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (u) Article of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (w) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3.—Heading 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 distils at 300°C. after conversion to 1.013 millibars when a reduced-pressure
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading No. 39.10);
- (e) Resols (heading No. 39.09) and other prepolymers.

4.—The expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.—Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.—In headings No. 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 similar 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 casing 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 layer of plastic (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 l;
- (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
- (i) 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 productive plates.

Subheading Note.

1.—Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named "Other" in the same series:

- (1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
- (2) The copolymers named in subheadings Nos. 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series:

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
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1.—PRIMARY FORMS

39.01		Polymers of ethylene, in primary forms.	
	3901.1000	Polyethylene having a specific gravity of less than 0.94	45% ad val.

1	2	3	4
	3901.2000 -	Polyethylene having a specific gravity of 0.94 or more	45% <i>ad val.</i>
	3901.3000 -	Ethylene-vinyl acetate copolymers	45% <i>ad val.</i>
	3901.9000 -	Other	45% <i>ad val.</i>
39.02		Polymers of propylene or of other olefins, in primary forms.	
	3902.1000 -	Polypropylene	45% <i>ad val.</i>
	3902.2000 -	Polysobutylene	45% <i>ad val.</i>
	3902.3000 -	Propylene copolymers	45% <i>ad val.</i>
	3902.9000 -	Other	45% <i>ad val.</i>
39.03		Polymers of styrene, in primary forms.	
		Polystyrene:	
	3903.1100 -	Expansable	45% <i>ad val.</i>
	3903.1900 -	Other	45% <i>ad val.</i>
	3903.2000 -	Styrene-acrylonitrile (SAN) copolymers	45% <i>ad val.</i>
	3903.3000 -	Acrylonitrile-butadiene-styrene (ABS) copolymers	45% <i>ad val.</i>
	3903.9000 -	Other	45% <i>ad val.</i>
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
		Polyvinyl chloride, not mixed with any other substances:	
	3904.1010 -	Powder	45% <i>ad val.</i>
	3904.1090 -	Other	45% <i>ad val.</i>
		Other polyvinyl chloride:	
		Non-plasticised:	
	3904.2110 -	Powder	45% <i>ad val.</i>
	3904.2190 -	Other	45% <i>ad val.</i>
		Plasticised:	
	3904.2210 -	Powder	45% <i>ad val.</i>
	3904.2290 -	Other	45% <i>ad val.</i>
	3904.3000 -	Vinyl chloride-vinyl acetate copolymers	45% <i>ad val.</i>
	3904.4000 -	Other vinyl chloride copolymers	45% <i>ad val.</i>
	3904.5000 -	Vinylidene chloride polymers	45% <i>ad val.</i>
		Fluoro-polymers:	
	3904.6100 -	Polytetrafluoroethylene	45% <i>ad val.</i>

1	2	3	4
	3904.9000 -	Other	45% <i>ad val.</i>
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
		Polyvinyl acetate:	
	3905.1200 -	In aqueous dispersion	35% <i>ad val.</i>
	3905.1900 -	Other	35% <i>ad val.</i>
		Vinyl acetate copolymers:	
	3905.2100 -	In aqueous dispersion	35% <i>ad val.</i>
	3905.2900 -	Other	35% <i>ad val.</i>
	3905.3000 -	Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	35% <i>ad val.</i>
		Other:	
	3905.9100 -	Copolymers	35% <i>ad val.</i>
	3905.9900 -	Other	35% <i>ad val.</i>
39.06		Acrylic polymers in primary forms.	
	3906.1000 -	Polymethyl methacrylate	45% <i>ad val.</i>
		Other:	
	3906.9010 -	Cyanoacrylate adhesive in retail packing	55% <i>ad val.</i>
	3906.9020 -	Cyanoacrylate adhesive in bulk packing	45% <i>ad val.</i>
	3906.9090 -	Other	45% <i>ad val.</i>
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
	3907.1000 -	Polyacetals	45% <i>ad val.</i>
	3907.2000 -	Other polyethers	45% <i>ad val.</i>
	3907.3000 -	Epoxide resins	45% <i>ad val.</i>
	3907.4000 -	Polycarbonates	45% <i>ad val.</i>
	3907.5000 -	Alkyd resins	45% <i>ad val.</i>
	3907.6000 -	Polyethylene terephthalate	45% <i>ad val.</i>
		Other polyesters:	
	3907.9100 -	Unsaturated	45% <i>ad val.</i>
	3907.9900 -	Other	45% <i>ad val.</i>
39.08		Polyamides in primary forms	
	3908.1000 -	Polyamide-6, -11, -12, -6,6, -6,9, -6, 10 or -6,12	45% <i>ad val.</i>

1	2	3	4
	3908.9000 -	Other	45% <i>ad val.</i>
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.	
	3909.1000 -	Urea resins; thiourea resins.	45% <i>ad val.</i>
	3909.2000 -	Melamine resins	45% <i>ad val.</i>
	3909.3000 -	Other amino-resins.	45% <i>ad val.</i>
	3909.4000 -	Phenolic resins.	45% <i>ad val.</i>
	3909.5000 -	Polyurethanes.	45% <i>ad val.</i>
39.10	3910.0000	Silicones in primary forms.	45% <i>ad val.</i>
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms.	
	3911.1000 -	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes.	45% <i>ad val.</i>
	3911.9000 -	Other.	45% <i>ad val.</i>
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
		Cellulose acetates:	
	3912.1100 -	Non-plasticised.	45% <i>ad val.</i>
	3912.1200 -	Plasticised	45% <i>ad val.</i>
	3912.2000 -	Cellulose nitrates (including collodions).	45% <i>ad val.</i>
		Cellulose ethers:	
	3912.3100 -	Carboxymethylcellulose and its salts.	45% <i>ad val.</i>
	3912.3900 -	Other:	45% <i>ad val.</i>
	3912.9000 -	Other.	45% <i>ad val.</i>
39.13		Natural polymers (for examples, 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	25% <i>ad val.</i>
	3913.9000 -	Other	25% <i>ad val.</i>
39.14	3914.0000	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	45% <i>ad val.</i>
II.—WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		Waste, paring and scrap, of plastics.	
	3915.1000 -	Of polymers of ethylene	55% <i>ad val.</i>

1	2	3	4
	3915.2000 -	Of polymers of styrene	55% <i>ad val.</i>
	3915.3000 -	Of polymers of vinyl chloride	55% <i>ad val.</i>
	3915.9000 -	Of other plastics	55% <i>ad val.</i>
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		
	3916.1000 -	Of polymers of ethylene	50% <i>ad val.</i>
	3916.2000 -	Of polymers of vinyl chloride	50% <i>ad val.</i>
		Of other plastics:	
	3916.9010 -	Fibre tips for manufacture of marker/markings pen	35% <i>ad val.</i>
	3916.9090 -	Other	50% <i>ad val.</i>
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	50% <i>ad val.</i>
		Tubes, pipes and hoses, rigid:	
	3917.2100 -	Of polymers of ethylene	50% <i>ad val.</i>
	3917.2200 -	Of polymers of propylene	50% <i>ad val.</i>
	3917.2300 -	Of polymers of vinyl chloride	50% <i>ad val.</i>
	3917.2900 -	Of other plastics	50% <i>ad val.</i>
		Other tubes, pipes and hoses:	
	3917.3100 -	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	50% <i>ad val.</i>
	3917.3200 -	Other, not reinforced or otherwise combined with other materials, without fittings	50% <i>ad val.</i>
	3917.3300 -	Other, not reinforced or otherwise combined with other materials, with fittings	50% <i>ad val.</i>
	3917.3900 -	Other	50% <i>ad val.</i>
	3917.4000 -	Fittings	50% <i>ad val.</i>
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in note 9 to this chapter.		
	3918.1000 -	Of polymers of vinyl chloride	65% <i>ad val.</i>
	3918.9000 -	Of other plastics	65% <i>ad val.</i>
39.19	Self-adhesive, plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
	In rolls of a width not exceeding 20 cm:		

1	2	3	4
	3919.1010	Of metallized polyester	65% <i>ad val.</i>
	3919.1020	Of non-metallized polyester	65% <i>ad val.</i>
	3919.1030	Of polypropylene	65% <i>ad val.</i>
	3919.1040	Of polyvinyl chloride	65% <i>ad val.</i>
	3919.1090	Of other	65% <i>ad val.</i>
	3919.9000	Other	65% <i>ad val.</i>
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
	3920.1000	Of polymers of ethylene.	50% <i>ad val.</i>
	3920.2000	Of polymers of propylene.	50% <i>ad val.</i>
	3920.3000	Of polymers of styrene.	50% <i>ad val.</i>
		Of polymers of vinyl chloride:	
	3920.4100	Rigid.	50% <i>ad val.</i>
	3920.4200	Flexible	50% <i>ad val.</i>
		Of acrylic polymers:	
		Of polymethyl methacrylate:	
	3920.5110	Plates and sheets.	50% <i>ad val.</i>
	3920.5190	Other.	50% <i>ad val.</i>
		Other:	
	3920.5910	Plates and sheets.	50% <i>ad val.</i>
	3920.5990	Other.	50% <i>ad val.</i>
		Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
	3920.6100	Of polycarbonates.	50% <i>ad val.</i>
	3920.6200	Of polyethylene terephthalate.	50% <i>ad val.</i>
	3920.6300	Of unsaturated polyesters.	50% <i>ad val.</i>
	3920.6900	Of other polyesters.	50% <i>ad val.</i>
		Of cellulose or its chemical derivatives:	
	3920.7100	Of regenerated cellulose.	50% <i>ad val.</i>
	3920.7200	Of vulcanised fibre.	50% <i>ad val.</i>
	3920.7300	Of cellulose acetate.	50% <i>ad val.</i>
	3920.7900	Of other cellulose derivatives.	50% <i>ad val.</i>
		Of other plastics:	

3920.9100 --	Of polyvinyl butyral.	50% <i>ad val.</i>
3920.9200 --	Of polyamides.	50% <i>ad val.</i>
3920.9300 --	Of amino-resins.	50% <i>ad val.</i>
3920.9400 --	Of phenolic resins.	50% <i>ad val.</i>
3920.9900 --	Of other plastics.	50% <i>ad val.</i>
39.21	Other plates, sheets, film, foil and strip, of plastics.	
	*Cellular:	
3921.1100 --	Of polymers of styrene.	50% <i>ad val.</i>
3921.1200 --	Of polymers of vinyl chloride.	50% <i>ad val.</i>
3921.1300 --	Of polyurethanes.	50% <i>ad val.</i>
3921.1400 --	Of regenerated cellulose.	50% <i>ad val.</i>
3921.1900 --	Of other plastics.	50% <i>ad val.</i>
3921.9000 -	Other.	50% <i>ad val.</i>
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.1000 -	Baths, shower-baths and wash-basins.	65% <i>ad val.</i>
3922.2000 -	Lavatory seats and covers.	65% <i>ad val.</i>
3922.9000 -	Other.	65% <i>ad val.</i>
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923.1000 -	Boxes, cases, crates and similar articles.	65% <i>ad val.</i>
	Sacks and bags (including cones):	
3923.2100 --	Of polymers of ethylene.	65% <i>ad val.</i>
3923.2900 --	Of other plastics.	65% <i>ad val.</i>
	Carboys, bottles, flasks and similar articles:	
3923.3010 ---	Household ice box and ice buckets with or without steel liner	65% <i>ad val.</i>
3923.3090 ---	Other	65% <i>ad val.</i>
3923.4000 -	Spools, cops, bobbins and similar supports	65% <i>ad val.</i>
3923.5000 -	Stoppers, lids, caps and other closures.	65% <i>ad val.</i>
3923.9000 -	Other.	65% <i>ad val.</i>
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	
3924.1000 -	Tableware and kitchenware	55% <i>ad val.</i>

1	2	3	4
	3924.9000 -	Other	55% <i>ad val.</i>
39.25		Builders' ware of plastics, not elsewhere specified or included.	
	3925.1000 -	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	65% <i>ad val.</i>
	3925.2000 -	Doors, windows and their frames and thresholds for doors.	65% <i>ad val.</i>
	3925.3000 -	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof.	65% <i>ad val.</i>
	3925.9000 -	Other.	65% <i>ad val.</i>
39.26		Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14	
		Office or school supplies:	
	3926.1010 ---	Erasers of plastics	35% <i>ad val.</i>
	3926.1020 ---	Punch binding strips.	65% <i>ad val.</i>
	3926.1090 ---	Other.	65% <i>ad val.</i>
		Articles of apparel and clothing accessories (including gloves):	
	3926.2010 ---	Surgical gloves	25% <i>ad val.</i>
	3926.2020 ---	Other gloves	25% <i>ad val.</i>
	3926.2030 ---	Raincoats	45% <i>ad val.</i>
	3926.2040 ---	Aprons, life jackets and other articles of apparel	45% <i>ad val.</i>
	3926.2050 ---	Design patterns, cards for textile and leather garments	10% <i>ad val.</i>
	3926.2090 ---	Other.	65% <i>ad val.</i>
	3926.3000 -	Fittings for furniture, coachwork or the like.	65% <i>ad val.</i>
	3926.4000 -	Statuettes and other ornamental articles.	65% <i>ad val.</i>
		Other:	
	3926.9010 ---	Drinking pots for poultry birds.	65% <i>ad val.</i>
	3926.9020 ---	Synthetic floats for finishing nets	45% <i>ad val.</i>
	3926.9030 ---	Coils of plastics (contraceptives) and accessories therefor.	10% <i>ad val.</i>
	3926.9040 ---	Transmission, conveyor or elevator belts	65% <i>ad val.</i>
	3926.9050 ---	Laboratory ware	35% <i>ad val.</i>
	3926.9060 ---	Spangles.	10% <i>ad val.</i>
	3926.9070 ---	Empty cartridges for typewriter and computer ribbons	50% <i>ad val.</i>

1	2	3	4
	3926.9080 ---	Plastics spacers, caps and platforms for disposable system razors	50% <i>ad val.</i>
	---	Other:	
	3926.9091 ----	Colostomy bags	10% <i>ad val.</i>
	3926.9092 ----	Shoe lasts	25% <i>ad val.</i>
	3926.9099 ----	Other	65% <i>ad val.</i>

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, guttapercha, 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 prevulcanised, 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 Note 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) Thioplasts (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 material:

- (i) emulsifiers or anti-tack agents;
- (ii) small amounts of breakdown products of emulsifiers;
- (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special purpose additives.

6.—For the purposes of heading No. 40.04, the expression "plates" includes plates of rubber and rubber goods definitely not usable as such because of cutting-up, wear of 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 fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.—In headings 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 surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Sub-Heading No.	Description of Goods	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	10% <i>ad val.</i>
		Natural rubber in other forms:	
	4001.2100	Smoked sheets	10% <i>ad val.</i>
	4001.2200	Technically specified natural rubber (TSNR)	
	4001.2900	Other	10% <i>ad val.</i>
	4001.3000	Balata, gutta-percha, guayule, chicle and similar natural gums	10% <i>ad val.</i>
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	10% <i>ad val.</i>

1	2	3	4
	4002.1900 --	Other	10% <i>ad val.</i>
	4002.2000 -	Butadiene rubber (BR)	10% <i>ad val.</i>
		Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
	4002.3100 --	Isobutene-isoprene (butyl) rubber (IIR)	10% <i>ad val.</i>
	4002.3900 --	Other	10% <i>ad val.</i>
		Chloroprene (chlorobutadiene) rubber (CR):	
	4002.4100 -	Latex	10% <i>ad val.</i>
	4002.4900 --	Other	10% <i>ad val.</i>
		Acrylonitrile-butadiene rubber (NBR):	
	4002.5100 --	Latex	10% <i>ad val.</i>
	4002.5900 --	Other	10% <i>ad val.</i>
	4002.6000 -	Isoprene rubber (IR)	10% <i>ad val.</i>
	4002.7000 -	Ethylene-propylene-non-conjugated diene rubber (EPDM)	10% <i>ad val.</i>
	4002.8000 -	Mixtures of any product of heading No. 40.01 with any product of this heading.	10% <i>ad val.</i>
		Other:	
	4002.9100 --	Latex	10% <i>ad val.</i>
	4002.9900 --	Other	10% <i>ad val.</i>
40.03 +	4003.0000	Reclaimed rubber in primary forms or in plates, sheets or strip.	15% <i>ad val.</i>
40.04		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	
	4004.0010 ---	Waste and scrap in the form of uncut tyres and tubes (worn out tyre and tubes)	50% <i>ad val.</i>
	4004.0020 ---	Waste and scrap in form of plates, sheets, rubber coated canvas and rubber belting	50% <i>ad val.</i>
	4004.0030 ---	Waste and scrap of cut baggomatic bladders.	50% <i>ad val.</i>
	4004.0040 ---	Waste and scrap in form of powders and granules obtained from tyres, tubes, plates, sheets, rubber coated canvas and rubber belting and baggomatic bladders.	25% <i>ad val.</i>
	4004.0090 ---	Other	55% <i>ad val.</i>
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	4005.1000 -	Compounded with carbon black or silica.	35% <i>ad val.</i>

1	2	3	4
	4005.2000 -	Solutions; dispersions other than those of sub-heading No. 4005.10.	35% <i>ad val.</i>
		Other:	
	4005.9100 -	Plates, sheets and strip.	50% <i>ad val.</i>
	4005.9900 -	Other.	50% <i>ad val.</i>
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber	
	4006.1000 -	"Camel-back" strips for retreading rubber tyres.	50% <i>ad val.</i>
	4006.9000 -	Other.	50% <i>ad val.</i>
40.07	4007.0000	Vulcanised rubber thread and cord.	50% <i>ad val.</i>
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
		Of cellular rubber:	
	4008.1100 -	Plates, sheets and strip.	50% <i>ad val.</i>
	4008.1900 -	Other.	50% <i>ad val.</i>
		Of non-cellular rubber:	
	4008.2100 -	Plates, sheets and strip.	50% <i>ad val.</i>
	4008.2900 -	Other.	50% <i>ad val.</i>
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	4009.1000 -	Not reinforced or otherwise combined with other materials, without fittings.	50% <i>ad val.</i>
	4009.2000 -	Reinforced or otherwise combined only with metal, without fittings.	50% <i>ad val.</i>
	4009.3000 -	Reinforced or otherwise combined only with textile materials, without fittings.	50% <i>ad val.</i>
	4009.4000 -	Reinforced or otherwise combined with other materials, without fittings.	50% <i>ad val.</i>
	4009.5000 -	With fittings.	50% <i>ad val.</i>
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	
		Conveyor belts or belting:	
	4010.1100 -	Reinforced only with metal.	50% <i>ad val.</i>
	4010.1200 -	Reinforced only with textile materials.	50% <i>ad val.</i>
	4010.1300 -	Reinforced only with plastics.	50% <i>ad val.</i>

1	2	3	4
	4010.1900 --	Other	50% <i>ad val.</i>
		Transmission belts or belting:	
	4010.2100 --	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 60cm but not exceeding 180 cm	50% <i>ad val.</i>
	4010.2200 --	Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm	50% <i>ad val.</i>
	4010.2300 --	Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm	50% <i>ad val.</i>
	4010.2400 --	Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	50% <i>ad val.</i>
	4010.2900 --	Other	50% <i>ad val.</i>
40.11	New pneumatic tyres, of rubber.		
	4011.1000 --	Of a kind used on motor cars (including station wagons and racing cars).	55% <i>ad val.</i>
	4011.2000 --	Of a kind used on buses or lorries.	10% <i>ad val.</i>
	4011.3000 --	Of a kind used on aircraft	25% <i>ad val.</i>
	4011.4000 --	Of a kind used on motorcycles.	55% <i>ad val.</i>
	4011.5000 --	Of a kind used on bicycles.	55% <i>ad val.</i>
		Other:	
		Having a "herring-bone" or similar tread:	
	4011.9110 ---	Of a kind used on agricultural tractors	25% <i>ad val.</i>
	4011.9190 ---	Other.	55% <i>ad val.</i>
		Other:	
	4011.9910 ---	Continuously, vertically stripped tyres used on front wheels of agricultural tractors	25% <i>ad val.</i>
	4011.9920 ---	Tyres of a kind used on earth moving machinery and the like	25% <i>ad val.</i>
	4011.9930 ---	Tyres of a kind used on light trucks	25% <i>ad val.</i>
	4011.9990 ---	Other	55% <i>ad val.</i>
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.		
		Retreaded tyres:	
	4012.1010 ---	For aircrafts	25% <i>ad val.</i>

4012.1090 ---	Other.	55% <i>ad val.</i>
4012.2000 -	Used pneumatic tyres.	55% <i>ad val.</i>
4012.9000 -	Other.	55% <i>ad val.</i>
40.13	Inner tubes, of rubber.	
	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
4013.1010 ---	Of a kind used on buses, lorries or trucks	10% <i>ad val.</i>
4013.1020 ---	Of a kind used on light trucks	25% <i>ad val.</i>
4013.1090 ---	Other	55% <i>ad val.</i>
4013.2000 -	Of a kind used on bicycles.	55% <i>ad val.</i>
	Other:	
4013.9010 ---	Of a kind used on agricultural tractors	25% <i>ad val.</i>
4013.9090 ---	Other.	25% <i>ad val.</i>
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	10% <i>ad val.</i>
	Other:	
4014.9010 ---	Hot water bottles	35% <i>ad val.</i>
4014.9090 ---	Other.	55% <i>ad val.</i>
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	
	Gloves:	
4015.1100 --	Surgical	55% <i>ad val.</i>
	Other:	
4015.1910 ---	General purpose gloves	55% <i>ad val.</i>
4015.1990 ---	Other.	55% <i>ad val.</i>
4015.9000 -	Other.	55% <i>ad val.</i>
40.16	Other articles of vulcanised rubber other than hard rubber.	
4016.1000 -	Of cellular rubber.	55% <i>ad val.</i>
	Other:	
4016.9100 --	Floor coverings and mats.	55% <i>ad val.</i>
4016.9200 --	Erasers	35% <i>ad val.</i>

1	2	3	4
	4016.9300 --	Gaskets, washers and other seals.	55% <i>ad val.</i>
	4016.9400 --	Boat or dock fenders, whether or not inflatable.	55% <i>ad val.</i>
	4016.9500 --	Other inflatable articles.	55% <i>ad val.</i>
		Other	
	4016.9910 ---	Printing blankets	10% <i>ad val.</i>
	4016.9920 ---	Tyre curing bladder for moulding tyres	45% <i>ad val.</i>
	4016.9990 ---	Other	55% <i>ad val.</i>
40.17	4017.0000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	55% <i>ad val.</i>

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINGS (OTHER THAN FURSKINS) AND LEATHER

Notes.

1.—This Chapter does not cover:

- (a) Parings or 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
- (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2.—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	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.	10% <i>ad val.</i>
		Other hides and skins of bovine animals, fresh or wet-salted.	
	4101.2100 --	Whole	10% <i>ad val.</i>
	4101.2200 --	Butts and bends	10% <i>ad val.</i>
	4101.2900 --	Other	10% <i>ad val.</i>
		Other hides and skins of bovine animals, otherwise preserved:	
	4101.3010 ---	Wet blue leather	10% <i>ad val.</i>
	4101.3090 ---	Other	10% <i>ad val.</i>
	4101.4000 -	Hides and skins of equine animals	10% <i>ad val.</i>
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1 (c) to this chapter.	
	4102.1000 -	With wool on	10% <i>ad val.</i>
		Without wool on:	
	4102.2100 --	Pickled	10% <i>ad val.</i>
	--	Other:	
	4102.2910 ---	Wet blue leather	10% <i>ad val.</i>
	4102.2990 ---	Other	10% <i>ad val.</i>
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1 (b) or 1 (c) to this chapter.	
		Of goats or kids:	
	4103.1010 ---	Wet blue leather	10% <i>ad val.</i>
	4103.1090 ---	Other	10% <i>ad val.</i>

1	2	3	4
		Of reptiles:	
4103.2010 ---		Wet blue leather	10% ad val.
4103.2090 ---		Other	10% ad val.
4103.9000 -		Other	10% ad val.
41.04		Leather of bovine or equine animals, without hair on, other than leather of Heading No. 41.08 or 41.09.	
		Whole bovine skin leather, of a unit surface areas not exceeding 28 square feet (2.6 m ²):	
4104.1010 ---		Wet blue leather	10% ad val.
4104.1090 ---		Other	15% 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	15% ad val.
4104.2200 --		Bovine leather, otherwise pre-tanned	15% ad val.
		Other:	
4104.2910 ---		Wet blue leather	10% ad val.
4104.2990 ---		Other	15% ad val.
		Other bovine leather and equine leather, parchment-dressed or prepared after tanning:	
4104.3100 --		Full grains and full grain splits	15% ad val.
4104.3900 --		Other	15% 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	15% ad val.
4105.1200 --		Otherwise pre-tanned	15% ad val.
		Other:	
4105.1910 ---		Wet blue leather	10% ad val.
4105.1990 ---		Other	15% ad val.
4105.2000 -		Parchment-dressed or prepared after tanning	15% ad val.

1	2	3	4
41.06		Tanned or retanned but not further prepared, whether or not split:	
	4106.1100	Vegetable pre-tanned	15% <i>ad val.</i>
	4106.1200	Otherwise pre-tanned	15% <i>ad val.</i>
		Other:	
	4106.1910	Wet blue leather	10% <i>ad val.</i>
	4106.1990	Other	15% <i>ad val.</i>
	4106.2000	Parchment-dressed or prepared after tanning	15% <i>ad val.</i>
41.07		Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09	
	4107.1000	Of swine	55% <i>ad val.</i>
		Of reptiles:	
	4107.2100	Vegetable pre-tanned	15% <i>ad val.</i>
	4107.2900	Other	15% <i>ad val.</i>
	4107.9000	Of other animals	15% <i>ad val.</i>
41.08	4108.0000	Chamois (including combination chamois) leather.	55% <i>ad val.</i>
41.09	4109.0000	Patent leather and patent laminated leather; metallised leather.	55% <i>ad val.</i>
41.10	4110.0000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	15% <i>ad val.</i>
41.11	4111.0000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	55% <i>ad val.</i>

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 stirrups, bits, horse brasses and bucles, separately presented (generally Section XV);
- (i) 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.—(A) In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:

- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
- (b) Articles of plating materials (heading No. 46.02).

(B) Articles of headings Nos. 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3.—For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons

and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

Heading No.	Sub Heading No.	Description of Goods	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.	55% <i>ad val.</i>
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
		Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels and similar containers:	
	4202.1100 --	With outer surface of leather, of composition leather or of patent leather.	55% <i>ad val.</i>
	4202.1200 --	With outer surface of plastics or of textile materials.	55% <i>ad val.</i>
	4202.1900 --	Other	55% <i>ad val.</i>
		Handbags, whether or not with shoulder strap, including those without handle:	
	4202.2100 --	With outer surface of leather, of composition leather or of patent leather.	55% <i>ad val.</i>
	4202.2200 --	With outer surface of plastic sheeting or of textile materials.	55% <i>ad val.</i>
	4202.2900 --	Other	55% <i>ad val.</i>
		Articles of a kind normally carried in the pocket or in the handbag:	
	4202.3100 --	With outer surface of leather, of composition leather or of patent leather.	55% <i>ad val.</i>
	4202.3200 --	With outer surface of plastic sheeting or of textile materials	55% <i>ad val.</i>
	4202.3900 --	Other	55% <i>ad val.</i>

1	2	3	4
		Other:	
	4202.9100 --	With outer surface of leather, of composition leather or of patent leather	55% <i>ad val.</i>
	4202.9200 --	With outer surface of plastic sheeting or of textile materials.	55% <i>ad val.</i>
	4202.9900 --	Other	55% <i>ad val.</i>
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
	4203.1000 -	Articles of apparel	55% <i>ad val.</i>
		Gloves, mittens and mitts:	
	4203.2100 --	Specially designed for use in sports	55% <i>ad val.</i>
	4203.2900 --	Other	55% <i>ad val.</i>
	4203.3000 -	Belts and bandoliers	55% <i>ad val.</i>
	4203.4000 -	Other clothing accessories	55% <i>ad val.</i>
42.04	4204.0000	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.	35% <i>ad val.</i>
42.05	4205.0000	Other articles of leather or of composition leather.	35% <i>ad val.</i>
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	
	4206.1000 -	Catgut	35% <i>ad val.</i>
		Other:	
	4206.9010 ---	Tendons made up as machinery belting and laces for machinery belting	35% <i>ad val.</i>
	4206.9090 ---	Other	55% <i>ad val.</i>

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

1.—Throughout the Nomenclature references 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 or wool 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 or wool 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 furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.

5.—Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

Heading No.	Sub Heading No.	Description of Goods	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	15% <i>ad val.</i>
	4301.2000	Of rabbit or hare, whole, with or without head, tail or paws	15% <i>ad val.</i>
	4301.3000	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	15% <i>ad val.</i>

1	2	3	4
	4301.4000 -	Of beaver, whole, with or without head, tail or paws	15% <i>ad val.</i>
	4301.5000 -	Of musk-rat, whole, with or without head, tail or paws	15% <i>ad val.</i>
	4301.6000 -	Of fox, whole, with or without head, tail or paws	15% <i>ad val.</i>
	4301.7000 -	Of seal, whole, with or without head, tail or paws	15% <i>ad val.</i>
	4301.8000 -	Other furskins, whole, with or without head, tail or paws	15% <i>ad val.</i>
	4301.9000 -	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	15% <i>ad val.</i>
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.		
		Whole skins, with or without head, tail or paws, not assembled:	
	4302.1100 -	Of mink	15% <i>ad val.</i>
	4302.1200 -	Of rabbit or hare	15% <i>ad val.</i>
	4302.1300 -	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or tibetan lamb	15% <i>ad val.</i>
	4302.1900 -	Other	15% <i>ad val.</i>
	4302.2000 -	Heads, tails, paws and other pieces or cuttings, not assembled	15% <i>ad val.</i>
	4302.3000 -	Whole skins and pieces or cuttings thereof, assembled	15% <i>ad val.</i>
43.03	Articles of apparel, clothing accessories and other articles of furskin.		
	4303.1000 -	Articles of apparel and clothing accessories	55% <i>ad val.</i>
	4303.9000 -	Other	55% <i>ad val.</i>
43.04	Artificial fur and articles thereof.		
	4304.0010 -	Artificial fur	45% <i>ad val.</i>
	4304.0020 -	Articles used for industrial purposes	25% <i>ad val.</i>
	4304.0090 -	Other	55% <i>ad val.</i>

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 materials of woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (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. 38.02);
- (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);
- (i) Goods of heading No. 68.08;
- (k) Imitation jewellery of heading No. 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 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 96 (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.— Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Sub-heading Note.

1.— For the purposes of sub-headings Nos. 4403.41 to 4403.49, 4407.24 to 4407.29, 4408.31 to 4408.39 and 4412.13 to 4412.99, the expression “tropical wood” means one of the following types of wood:

Abura, Acajou d'Afrique, Alfrormosia, Ako, Alan, Andiroba, ~~Antiro~~, ~~Carao~~, ~~Daocma~~, ~~Daifreda Aframa~~, ~~Bricepa~~, ~~doubla~~, ~~Adamo~~, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Puldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading No.	Sub Heading No.	Description of Goods	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	10% <i>ad val.</i>
		Wood in chips or particles:	
	4401.2100 --	Coniferous	10% <i>ad val.</i>
	4401.2200 --	Non-coniferous	10% <i>ad val.</i>
	4401.3000 -	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	10% <i>ad val.</i>
44.02	4402.0000 *	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	15% <i>ad val.</i>
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
		Treated with paint, stains, creosote or other preservatives:	
	4403.1010 ---	Teakwood	10% <i>ad val.</i>
	4403.1090 ---	Other	10% <i>ad val.</i>
		Other, coniferous:	
	4403.2010 ---	Douglas fir	10% <i>ad val.</i>

1	2	3	4
	4403.2090 ---	Other	10% <i>ad val.</i>
		Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
	4403.4100 --	Dark Red Meranti, Light Red Meranti and Meranti Bakau.	10% <i>ad val.</i>
	4403.4900 --	Other	10% <i>ad val.</i>
		Other:	
	4403.9100 --	Of oak (<i>Quercus</i> spp.)	10% <i>ad val.</i>
	4403.9200 --	Of beech (<i>Fagus</i> spp.)	10% <i>ad val.</i>
	4403.9900 --	Other	10% <i>ad val.</i>
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
		Coniferous:	
	4404.1010 ---	Willows	10% <i>ad val.</i>
	4404.1090 ---	Other	55% <i>ad val.</i>
		Non-coniferous:	
	4404.2010 ---	Of teak	55% <i>ad val.</i>
	4404.2090 ---	Other	55% <i>ad val.</i>
44.05	4405.0000	Wood wool; wood flour.	55% <i>ad val.</i>
44.06		Railway or tramway sleepers (cross-ties) of wood.	
		Not impregnated:	
	4406.1010 ---	Of teak	40% <i>ad val.</i>
	4406.1090 ---	Other	40% <i>ad val.</i>
		Other:	
	4406.9010 ---	Of teak	40% <i>ad val.</i>
	4406.9090 ---	Other	40% <i>ad val.</i>
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.	
		Coniferous:	
	4407.1010 ---	Willows	15% <i>ad val.</i>

1	2	3	4
4407.1090	Other		15% <i>ad val.</i>
	Of tropical wood specified in subheading Note 1 to this Chapter:		
4407.2400	Virola, Mahogany (<i>Swietenia</i> spp.), Imbuia and Balsa		15% <i>ad val.</i>
4407.2500	Dark Red Meranti, Light Red Meranti and Meranti Bakau		15% <i>ad val.</i>
4407.2600	White Latan, White Meranti, White Seraya, Yellow Meranti and Alan		15% <i>ad val.</i>
	Other:		
4407.2910	Teak		15% <i>ad val.</i>
4407.2990	Other		15% <i>ad val.</i>
	Other:		
4407.9100	Of oak (<i>Quercus</i> spp.)		15% <i>ad val.</i>
4407.9200	Of beech (<i>Fagus</i> spp.)		15% <i>ad val.</i>
4407.9900	Other		15% <i>ad val.</i>
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.		
4408.1000	Coniferous		55% <i>ad val.</i>
	Of tropical wood specified in Sub-heading Note 1 to this Chapter:		
4408.3100	Dark Red Meranti, Light Red Meranti and Meranti Bakau		55% <i>ad val.</i>
4408.3900	Other		55% <i>ad val.</i>
	Other:		
4408.9010	Wood slats for pencils		20% <i>ad val.</i>
4408.9090	Other		55% <i>ad val.</i>
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.		
4409.1000	Coniferous		55% <i>ad val.</i>

1	2	3	4
	4409.2000 -	Non-coniferous	55% <i>ad val.</i>
44.10		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
		Of wood:	
	4410.1100 -	Waferboard, including oriented strand board	55% <i>ad val.</i>
	4410.1900 -	Other	55% <i>ad val.</i>
	4410.9000	Of other ligneous materials	55% <i>ad val.</i>
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
		Fibreboard of a density exceeding 0.8 g/cm ³ :	
	4411.1100 -	Not mechanically worked or surface covered	55% <i>ad val.</i>
	4411.1900 -	Other	55% <i>ad val.</i>
		Fibreboard of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³ :	
	4411.2100 -	Not mechanically worked or surface covered	55% <i>ad val.</i>
	4411.2900 -	Other	55% <i>ad val.</i>
		Fibreboard of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³ :	
	4411.3100 -	Not mechanically worked or surface covered	55% <i>ad val.</i>
	4411.3900 -	Other	55% <i>ad val.</i>
		Other:	
	4411.9100 -	Not mechanically worked or surface covered	55% <i>ad val.</i>
	4411.9900 -	Other	55% <i>ad val.</i>
44.12		Plywood, veneered panels and similar laminated wood.	
		Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:	
	4412.1300 -	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	55% <i>ad val.</i>
	4412.1400 -	Other, with at least one outer ply of non-coniferous wood	55% <i>ad val.</i>
	4412.1900 -	Other	55% <i>ad val.</i>

1	2	3	4
	4412.2200 --	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	55 % <i>ad val.</i>
	4412.2300 --	Other, containing at least one layer of particle board	55% <i>ad val.</i>
	4412.2900 --	Other	55% <i>ad val.</i>
		Other:	
	4412.9200 --	With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter	55% <i>ad val.</i>
	4412.9300 --	Other, containing at least one layer of particle board	55% <i>ad val.</i>
	4412.9900 --	Other	55% <i>ad val.</i>
44.13		Densified wood, in blocks, plates, strips or profile shapes.	
	4413.0010 ---	In blocks	25% <i>ad val.</i>
	4413.0090 ---	Other	25% <i>ad val.</i>
44.14	4414.0000	Wooden Frames for paintings, photographs, mirrors or similar objects.	55% <i>ad val.</i>
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
	4415.1000 -	Cases, boxes, crates, drums and similar packings; cable-drums	55% <i>ad val.</i>
	4415.2000 -	Pallets, box pallets and other load boards; pallet collars	55% <i>ad val.</i>
44.16	4416.0000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	35% <i>ad val.</i>
44.17		Tools, tools 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	25% <i>ad val.</i>
	4417.0020 ---	Other	35% <i>ad val.</i>
44.18		Builders' Joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.	

1	2	3	4
	4418.1000 -	Windows, French-windows and their frames	35% <i>ad val.</i>
	4418.2000 -	Doors and their frames and thresholds	35% <i>ad val.</i>
	4418.3000 -	Parquet panels	35% <i>ad val.</i>
	4418.4000 -	Shuttering for concrete constructional work	35% <i>ad val.</i>
	4418.5000 -	Shingles and shakes	35% <i>ad val.</i>
	4418.9000 -	Other	35% <i>ad val.</i>
44.19	4419.0000	Tableware and kitchenware, of wood.	35% <i>ad val.</i>
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94.	
	4420.1000 -	Statuettes and other ornaments, of wood	65% <i>ad val.</i>
	4420.9000 -	Other	65% <i>ad val.</i>
44.21		Other articles of wood.	
	4421.1000 -	Clothes hangers	65% <i>ad val.</i>
		Other:	
	4421.9010 ---	Spools, cops, bobbins, sewing thread reels and the like	45% <i>ad val.</i>
	4421.9090 ---	Other	65% <i>ad val.</i>

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).

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	15% <i>ad val.</i>
	4501.9000 -	Other	15% <i>ad val.</i>
45.02	4502.0000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	15% <i>ad val.</i>
45.03		Articles of Natural cork.	
	4503.1000 -	Corks and stoppers	55% <i>ad val.</i>
	4503.9000 -	Other	55% <i>ad val.</i>
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
		Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	
	4504.1010 - - -	Of agglomerated cork with a binder of rubber	55% <i>ad val.</i>
	4504.1090 - - -	Other	55% <i>ad val.</i>
	4504.9000 -	Other	55% <i>ad val.</i>

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes.

1.—In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.—This Chapter does not cover:

(a) Wall coverings of heading 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	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).	
	4601.1000 -	Plaits and similar products of plaiting materials, whether or not assembled into strips	35% <i>ad val.</i>
	4601.2000 -	Mats, matting and screens of vegetable materials	55% <i>ad val.</i>
		Other	
	4601.9100 --	Of vegetable materials	55% <i>ad val.</i>
	--	Other:	
	4601.9910 ---	Of plastics material	55% <i>ad val.</i>
	4601.9990 ---	Other	55% <i>ad val.</i>
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.	
	4602.1000 -	Of vegetable materials	65% <i>ad val.</i>
	4602.9000 -	Other	65% <i>ad val.</i>

SECTION X
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
 RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER
 AND PAPERBOARD AND ARTICLES THEREOF**

CHAPTER 47

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
 RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

Note.

1.—For the purposes of heading 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% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
1	2	3	4
47.01	4701.0000	Mechanical wood pulp.	10% <i>ad val.</i>
47.02	4702.0000	Mechanical wood pulp, dissolving grades.	10% <i>ad val.</i>
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
		unbleached:	
	4703.1100 --	Coniferous	10% <i>ad val.</i>
	4703.1900 --	Non-coniferous	10% <i>ad val.</i>
		Semi-bleached or bleached:	
	4703.2100 --	Coniferous	10% <i>ad val.</i>
	4703.2900 --	Non-coniferous	10% <i>ad val.</i>
47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
		Unbleached:	
	4704.1100 --	Coniferous	10% <i>ad val.</i>
	4704.1900 --	Non-coniferous	10% <i>ad val.</i>
		semi-bleached or bleached:	
	4704.2100 --	Coniferous	10% <i>ad val.</i>
	4704.2900 --	Non-coniferous	10% <i>ad val.</i>

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
1	2	3	4
47.05	4705.0000	Semi-chemical wood pulp.	10% <i>ad val.</i>
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
	4706.1000 -	Cotton linters pulp.	10% <i>ad val.</i>
	4706.2000 -	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	10% <i>ad val.</i>
		Other:	
	4706.9100 -	Mechanical	10% <i>ad val.</i>
	4706.9200 -	Chemical	10% <i>ad val.</i>
	4706.9300 -	semi-chemical	10% <i>ad val.</i>
47.07		Recovered (waste and scrap) paper or paperboard.	
	4707.1000 -	Unbleached kraft paper or paperboard or corrugated paper or paperboard	25% <i>ad val.</i>
	4707.2000 -	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	25% <i>ad val.</i>
	4707.3000 -	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	25% <i>ad val.</i>
	4707.9000 -	Other, including unsorted waste and scrap	25% <i>ad val.</i>

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes.

1.—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 impregnated with diagnostic or laboratory reagents (heading No. 38.22);
- (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 48.14 (Chapter 39);
- (h) Articles of heading No. 42.02 (for example, travel goods);
- (ij) Articles of Chapter 46 (manufactures of plaiting material);
- (k) Paper yarn or textile articles of paper yarn (Section XI);
- (l) Articles of Chapter 64 or Chapter 65;
- (m) Abrasive paper or paperboard (heading No. 68.05) or paper—or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
- (n) Metal foil backed with paper or paperboard (Section XV);
- (o) Articles of heading No. 92.09; or
- (p) 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 paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 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.

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 or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1

MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

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/m²:

(a) containing 10% or more of fibres obtained by a mechanical process, and

1. weighing not more than 80 g/m², or
2. coloured throughout the mass; or

(b) containing more than 8% ash, and

1. weighing not more than 80 g/m², 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 m²/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa m²/g.

For paper or paperboard weighing more than 150 g/m²:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

1. a caliper of 225 micrometres (microns) or less, or
2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an 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.—Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 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.—(A) Headings 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 36 cm 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.

B. Headings Nos. 48.03 and 48.09 apply only to paper, cellulose wadding and webs of cellulose fibres:

- (a) in strips or rolls of a width exceeding 36 cm; or
- (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

8.—For the purposes of heading No. 48.14, the expression "wallpaper and similar wall coverings" applies only to:

- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, 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 layer of plastics 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;
- (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or 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 heading 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, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	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 3.7 kPa·m²/g 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:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3.—For the purposes of subheading 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 196 newtons 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 1.47 kPa·m²/g.

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/m², with a coating weight not exceeding 15 g/m² 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	Rate of Duty
1	2	3	4
48.01	4801.0000	Newsprint, in Rolls or Sheets	45% <i>ad val.</i>
48.02		Uncoated Paper and Paperboard, of a kind used for Writing, Printing or other Graphic purposes, and Punch Card Stock and Punch Tape Paper, in Rolls or Sheets, other than paper of Heading No. 48.01 or 48.03; hand-made Paper and Paperboard.	
	4802.1000 -	Hand-made paper and paperboard	45% <i>ad val.</i>
	4802.2000 -	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	45% <i>ad val.</i>
	4802.3000 -	Carbonising base paper	45% <i>ad val.</i>
	4802.4000 -	Wallpaper base	45% <i>ad val.</i>
		Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
	4802.5100 --	Weighing less than 40 g/m ²	45% <i>ad val.</i>
	4802.5200 --	Weighing 40 g/m ² or more but not more than 150 g/m ² .	45% <i>ad val.</i>
	4802.5300 --	Weighing more than 150 g/m ²	45% <i>ad val.</i>
	4802.6000 -	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process.	45% <i>ad val.</i>
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 or sheets.	45% <i>ad val.</i>
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03.	
		Kraftliner:	
	4804.1100 --	Unbleached	45% <i>ad val.</i>
	4804.1900 --	Other	45% <i>ad val.</i>
		Sack kraft paper:	
	4804.2100 --	Unbleached	45% <i>ad val.</i>
	4804.2900 --	Other	45% <i>ad val.</i>
		Other kraft paper and paperboard weighing 150 g/m ² or less:	

1	2	3	4
4804.3100 --	Unbleached		45% <i>ad val.</i>
4804.3900 --	Other		45% <i>ad val.</i>
-	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :		
4804.4100 --	Unbleached		45% <i>ad val.</i>
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.		45% <i>ad val.</i>
4804.4900 --	Other		45% <i>ad val.</i>
-	Other kraft paper and paperboard weighing 225 g/m ² or more:		
4804.5100 --	Unbleached		45% <i>ad val.</i>
4804.5200 --	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.		45% <i>ad val.</i>
4804.5900 --	Other		45% <i>ad val.</i>
48.05	Other nucoated paper and paperboard, in rolls or sheets not further worked or processed that as specified in note 2 to this Chapter.		
4805.1000 -	Semi-chemical fluting paper (corrugating medium)		45% <i>ad val.</i>
-	Multi-ply paper and paperboard:		
4805.2100 --	Each layer bleached		45% <i>ad val.</i>
4805.2200 --	With only one outer layer bleached		45% <i>ad val.</i>
4805.2300 --	having three or more layers, of which only the two outer layers are bleached		45% <i>ad val.</i>
4805.2900 --	Other		45% <i>ad val.</i>
4805.3000 -	Sulphite wrapping paper		45% <i>ad val.</i>
4805.4000 -	Filter paper and paperboard		45% <i>ad val.</i>
4805.5000 -	Felt paper and paperboard		45% <i>ad val.</i>
4805.6000 -	Other paper and paperboard, weighing 150 g/m ² or less		45% <i>ad val.</i>
4805.7000 -	Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² .		45% <i>ad val.</i>
4805.8000 -	Other paper and paperboard, weighing 225 g/m ² or more.		45% <i>ad val.</i>

1	2	3	4
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.		
	4806.1000 -	Vegetable parchment	50% <i>ad val.</i>
	4806.2000 -	Greaseproof papers	50% <i>ad val.</i>
	4806.3000 -	Tracing papers	50% <i>ad val.</i>
	4806.4000 -	Glassine and other glazed transparent or translucent papers.	50% <i>ad val.</i>
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.		
	4807.1000 -	Paper and paperboard, laminated internally with bitumen, tar or asphalt.	50% <i>ad val.</i>
	4807.9000 -	Other	50% <i>ad val.</i>
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03.		
	4808.1000 -	Corrugated paper and paperboard, whether or not perforated.	50% <i>ad val.</i>
	4808.2000 -	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	50% <i>ad val.</i>
	4808.3000 -	Other kraft paper, creped or crinkled, whether or not embossed or perforated.	50% <i>ad val.</i>
	4808.9000 -	Other	50% <i>ad val.</i>
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.		
	4809.1000 -	Carbon or similar copying papers	50% <i>ad val.</i>
	4809.2000 -	Self-copy paper	50% <i>ad val.</i>
	4809.9000 -	Other	50% <i>ad val.</i>
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.		
	Paper and paperboard of a kind used for writing, printing or other graphic purposes not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		

1	2	3	4
4810.1100 --	Weighing not more than 150 g/m ²	50% <i>ad val.</i>	
4810.1200 --	Weighing more than 150 g/m ²	50% <i>ad val.</i>	
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4810.2100 --	Light-weight coated paper	50% <i>ad val.</i>	
4810.2900 --	Other	50% <i>ad val.</i>	
	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.3100 --	Bleached uniformly through out 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.	50% <i>ad val.</i>	
4810.3200 --	Bleached uniformly through out the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	50% <i>ad val.</i>	
4810.3900 --	Other	50% <i>ad val.</i>	
	Other paper and paperboard:		
4810.9100 --	Multi-ply	50% <i>ad val.</i>	
4810.9900 --	Other	50% <i>ad val.</i>	
48.11	Paper, Paperboard, Cellulose Wadding and webs of Cellulose Fibres, Coated, Impregnated, Covered, Surface-Coloured, Surface-Decorated or Printed, in Rolls or Sheets, Other Than Goods, of the Kind Described in Heading No. 48.03, 48.09 or 48.10.		
4811.1000 -	Tarred, bituminised or asphalted paper and paperboard	50% <i>ad val.</i>	
	Gummed or adhesive paper and paperboard:		
4811.2100 --	Self-adhesive	50% <i>ad val.</i>	
4811.2900 --	Other	50% <i>ad val.</i>	
	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.3100 --	Bleached, weighing more than 150 g/m ²	50% <i>ad val.</i>	
	Other	50% <i>ad val.</i>	
4811.3910 ---	Thermal fax paper	50% <i>ad val.</i>	

1	2	3	4
	4811.3990 - -	Other	50% <i>ad val.</i>
		Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
	4811.4010 - - -	Printed paper and paper board of a kind used for packing of confectionary, soap and the like	50% <i>ad val.</i>
	4811.4090 - - -	Other	50% <i>ad val.</i>
	4811.9000 -	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	50% <i>ad val.</i>
48.12	4812.0000	Filter Blocks, Slabs and Plates, of paper Pulp.	50% <i>ad val.</i>
48.13		Cigarette Paper, Whether or not cut to Size or in the form of Booklets or Tubes.	
	4813.1000 -	In the form of booklets or tubes	55% <i>ad val.</i>
	4813.2000 -	In rolls of a width not exceeding 5 cm	55% <i>ad val.</i>
	4813.9000 -	Other	55% <i>ad val.</i>
48.14		Wallpaper and Similar Wall Coverings; Window Transparencies of Paper.	
	4814.1000 -	"Ingrain" paper	55% <i>ad val.</i>
	4814.2000 -	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	55% <i>ad val.</i>
	4814.3000 -	Wallpaper and similar wall coverings, consisting of paper covered, on the face with plaiting material, whether or not bound together in parallel strands or woven	55% <i>ad val.</i>
	4814.9000 -	Other	55% <i>ad val.</i>
48.15	4815.0000	Floor Coverings on a Base of Paper or of Paperboard, Whether or not cut to size.	55% <i>ad val.</i>
48.16		Carbon paper, Self-Copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper whether or not put up in boxes.	
	4816.1000 -	Carbon or similar copying papers	55% <i>ad val.</i>
	4816.2000 -	Self-Copy paper	55% <i>ad val.</i>
	4816.3000 -	Duplicator stencils	55% <i>ad val.</i>
	4816.9000 -	Other	55% <i>ad val.</i>

1	2	3	4
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	55% ad val.	
4817.2000 -	Letter cards, plain postcards and correspondence cards	55% ad val.	
4817.3000 -	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	55% ad val.	
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size of shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.		
4818.1000 -	Toilet paper	55% ad val.	
-	Handkerchiefs, cleansing or facial tissues and towels:		
4818.2010 ---	In boxes or packings meant for retail sale	55% ad val.	
4818.2090 ---	Other	55% ad val.	
4818.3000 -	Tablecloths and serviettes.	55% ad val.	
4818.4000 -	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	55% ad val.	
4818.5000 -	Articles of apparel and clothing accessories	55% ad val.	
4818.9000 -	Other	55% ad val.	
48.19	Cartons, Boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.		
4819.1000 -	Cartons, boxes and cases, of corrugated paper or paperboard.	55% ad val.	
4819.2000 -	Folding cartons, boxes and cases, of non corrugated paper or paperboard	55% ad val.	
4819.3000 -	Sacks and bags, having a base of a width of 40 cm or more	55% ad val.	
4819.4000 -	Other sacks and bags, including cones	55% ad val.	
4819.5000 -	Other packing containers, including record sleeves	55% ad val.	
4819.6000 -	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	55% ad val.	

1	2	3	4
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.		
	4820.1000 -	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	55% ad val.
	4820.2000 -	Exercise books	55% ad val.
	4820.3000 -	Binders (other than book covers), folders and file covers.	55% ad val.
		Manifold business forms and interleaved carbon sets:	
	4820.4010 - - -	For credit card slips	Re.O.40/Slip + 25% ad val.
	4820.4090 - - -	Other	55% ad val.
	4820.5000 -	Albums for samples or for collections	55% ad val.
	4820.9000 -	Other	55% ad val.
48.21	Paper or paperboard labels of all kinds, whether or not printed.		
	4821.1000 -	Printed	65% ad val.
	4821.9000 -	Other	65% 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	45% ad val.
	4822.9000 -	Other	45% 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	65% ad val.
	4823.1900 - -	Other	65% ad val.
	4823.2000 -	Filter paper and paperboard	65% ad val.
	4823.4000 -	Rolls, sheets and dials, printed for self-recording apparatus	65% ad val.
		Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:	
	4823.5100 - -	Printed, embossed or perforated	65% ad val.

1	2	3	4
	4823.5900 --	Other	65% <i>ad val.</i>
	4823.6000 -	Trays, dishes, plates, cups and the like, of paper or paperboard	65% <i>ad val.</i>
	4823.7000 -	Moulded or pressed articles of paper pulp	65% <i>ad val.</i>
		Other	
	4823.9010 ---	Cards for jacquard machines	65% <i>ad val.</i>
	4823.9020 ---	Patterns, design cards for textile and leather garments	10% <i>ad val.</i>
	4823.9090 ---	Other	65% <i>ad val.</i>

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 or 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	Rate of Duty
1	2	3	4
49.01		Printed Books, Brochures, Leaflets and similar printed matter, whether or not in single sheets.	
		In single sheets, whether or not folded:	
	4901.1010 ---	Printed matter (textual matter)	55% <i>ad val.</i>
	4901.1090 ---	Other	55% <i>ad val.</i>
		Other:	
	4901.9100 --	Dictionaries and encyclopaedias, and serial instalments thereof.	0% <i>ad val.</i>
	--	Other:	
	4901.9910 ---	Printed books	0% <i>ad val.</i>
	4901.9990 ---	Other	0% <i>ad val.</i>

1	2	3	4
49.02		Newspapers, Journals and Periodicals, whether or not illustrated or containing Advertising material.	
		Appearing at least four times a week:	
	4902.1010 ---	Accorded declaration in Pakistan but printed abroad.	55% <i>ad val.</i>
	4902.1090 ---	Other	0% <i>ad val.</i>
		Other:	
	4902.9010 ---	Accorded declaration in Pakistan but printed abroad.	55% <i>ad val.</i>
	4902.9090 ---	Other	0% <i>ad val.</i>
49.03	4903.0000	Children's picture, drawing or colouring books	0% <i>ad val.</i>
49.04	4904.0000	Music, printed or in manuscript, whether or not bound or illustrated	55% <i>ad val.</i>
49.05		Maps and Hydrographic or similar charts of all kinds, including atlases, wall Maps, topographical Plans and Globes, printed.	
	4905.1000 -	Globes	15% <i>ad val.</i>
		Other:	
	4905.9100 --	In book form	15% <i>ad val.</i>
	4905.9900 --	Other	15% <i>ad val.</i>
49.06		Plans and Drawings for Architectural, Engineering, Industrial, Commercial, Topographical or similar purposes, being originals drawn by hand; Hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	
	4906.0010 ---	Manuscripts	55% <i>ad val.</i>
	4906.0090 ---	Other	15% <i>ad val.</i>
49.07		Unused Postage, Revenue or similar Stamps of current or new issue in the country to which they are destined; Stamp-impressed paper; Banknotes, Cheque Forms; Stock, Share or Bond Certificates and similar documents of title.	
	4907.0010 ---	Cheque forms and cheque books	Rs. 2/cheque/ form + 25% <i>ad val.</i>
	4907.0020 ---	Stock, share, bond certificates and similar documents of title	55% <i>ad val.</i>
	4907.0030 ---	Travellers' cheques	Rs. 2/cheque + 25% <i>ad val.</i>
	4907.0040 ---	Currency notes imported by the State Bank of Pakistan or any bank authorised by the State Bank of Pakistan	0% <i>ad val.</i>

1	2	3	4
	4907.0090 ---	Other	25% <i>ad val.</i>
49.08		Transfers (Decalcomanias).	
	4908.1000 -	Transfers (decalcomanias), vitrifiable	35% <i>ad val.</i>
		Other:	
	4908.9010 ---	Metallic transfers only for jewellery	35% <i>ad val.</i>
	4908.9090 ---	Other	55% <i>ad val.</i>
49.09	4909.0000	Printed or Illustrated Postcards; Printed Cards Bearing Personal Greetings, Messages or announcements, whether or not Illustrated, whether or not Illustrated, with or without Envelopes or Trimmings.	55% <i>ad val.</i>
49.10	4910.0000	Calenders of any kind, printed, including Calendar Blocks	35% <i>ad val.</i>
49.11		Other printed matter, including printed pictures and photographs.	
	4911.1000 -	Trade advertising material, commercial catalogues and the like	15% <i>ad val.</i>
		Other:	
	--	Pictures, designs and photographs:	
	4911.9110 ---	Of a kind used in textile designing	10% <i>ad val.</i>
	4911.9119 ---	Other	55% <i>ad val.</i>
		Other:	
	4911.9910 ---	Posters, pamphlets and other printed material intended for tourist promotion issued under the auspices of the Government of the country within which travel is to be stimulated and are not primary intended to advertise the services of any private tourist agency.	55% <i>ad val.</i>
	4911.9920 ---	Wall pictures such as are ordinarily used for instructional purposes and charts and diagrams for the study of sciences.	25% <i>ad val.</i>
	4911.9930 ---	Charts and schematic maps	25% <i>ad val.</i>
	4911.9990 ---	Other	55% <i>ad val.</i>

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.—This Section 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); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 33.06;
- (f) Sensitised textiles of headings Nos. 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (i) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 43.03 or 43.04;
- (l) Articles of textile materials of heading No. 42.01 or 42.02;

- (m) Products or 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 hedgegear 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);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for examples, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
- (v) Articles of Chapter 97.

2.—(A) Goods classifiable in Chapters 50 to 55 or in heading 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.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

- (a) Gimped horsehair yarn (heading 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, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 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) 85 g in the case of silk, waste silk or man-made filament yarn; or
- (ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:

- (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or 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, waste silk or man-made filament yarn; or
- (ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

- (i) Single yarn of wool or fine animal hair, unbleached; and
- (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:

- (i) Of silk or waste silk, however put up; or
- (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material:

- (i) In cross-reeled hanks or skeins; or
- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.— For the purposes of headings 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 for use as sewing thread; and
- (c) With a final "Z" twist.

6.— For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in CN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides,
or of polyesters.....60 cN/tex

Multiple (folded) or cabled yarn of
nylon or other polyamides, or of polyester 53 cN/tex

Single, multiple (folded) or cabled yarn
of viscose rayon27 cN/tex.

7.— For the purposes of this Section, the expression "made up" means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (d) Cut to size and having undergone a process of drawn thread work;

- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (f) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8.—For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9.—The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10.—Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11.—For the purposes of this Section, the expression “impregnated” includes “dipped”.

12.—For the purposes of this Section, the expression “polyamides” includes “aramids”.

13.—Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.

Subheading Notes.

1.—In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

- (a) *Elastomeric Yarn.*—Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

(b) *Unbleached yarn.*—*Yarn which:*

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

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

(c) *Bleached yarn.*—*Yarn which:*

- (i) has undergone a bleaching process, is made of bleached fibres, or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(d) *Coloured (dyed or printed) Yarn.*—*Yarn which:*

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(e) *Unbleached woven fabric.*—*Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.*

(f) *Bleached woven fabric*.—Woven fabric which :

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(g) *Dyed woven fabric*.—Woven fabric which :

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(h) Woven fabric of yarns of different colours.

Woven fabric (other than printed woven fabric) which :

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(ij) *Printed woven fabric*.—Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of 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 successive yarns of the warp and each

yarn of the warp passes alternately over and under successively

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 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

CHAPTER 50

SILK

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
50.01	5001.0000	Silk-worm cocoons suitable for reeling.	15%
50.02	5002.0000	Raw Silk (not thrown).	25% <i>ad val.</i>
50.03		Silk Waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	
	5003.1000	Not carded or combed	45%
	5003.9000	Other	45% <i>ad val.</i>
50.04	5004.0000	Silk Yarn (other than yarn spun from Silk Waste) not put up for retail sale.	55%
50.05	5005.0000	Yarn spun from Silk Waste, not put up for retail sale.	55%
50.06	5006.0000	Silk Yarn and Yarn Spun from Silk Waste, put up for retail sale; Silk-Worm Gut.	55% <i>ad val.</i>
50.07		Woven Fabrics of Silk or of Silk Waste.	
		Fabrics of noil silk:	

1	2	3	4
5007.1010 ---	Tafetta		65% <i>ad val.</i>
5007.1090 ---	Other		65% <i>ad val.</i>
	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk :		
5007.2010 ---	Tafetta		65% <i>ad val.</i>
5007.2090 ---	Other		65% <i>ad val.</i>
	Other fabrics :		
5007.9010 ---	Tafetta		65% <i>ad val.</i>
5007.9020 ---	Silk fabrics bleached, dyed or printed		35% <i>ad val.</i>
5007.9090 ---	Other		65% <i>ad val.</i>

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. 05.03).

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
51.01		Wool, not carded or combed.	
		Greasy, including fleece-washed wool :	
	5101.1100 --	Shorn wool	10% <i>ad val.</i>
	5101.1900 --	Other	10% <i>ad val.</i>
		Degreased, not carbonised :	

1	2	3	4
	5101.2100 --	Shorn wool	10% <i>ad val.</i>
	5101.2900 --	Other	10% <i>ad val.</i>
	5101.3000 -	Carbonised	10% <i>ad val.</i>
51.02		Fine or coarse Animal Hair, not carded or combed.	
	5102.1000 -	Fine animal hair	10% <i>ad val.</i>
	5102.2000 -	Coarse animal hair	10% <i>ad val.</i>
51.03		Waste of Wool or of fine or coarse Animal Hair, including yarn waste but excluding garnetted stock.	
	5103.1000 -	Noils of wool or of fine animal hair	25% <i>ad val.</i>
	5103.2000 -	Other waste of wool or of fine animal hair	25% <i>ad val.</i>
	5103.3000 -	Waste of coarse animal hair	25% <i>ad val.</i>
51.04	5104.0000	Garnetted stock of wool or of fine or coarse animal hair.	15% <i>ad val.</i>
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
	5105.1000 -	Carded wool	10% <i>ad val.</i>
		Wool tops and other combed wool:	
	5105.2100 --	Combed wool in fragments	10% <i>ad val.</i>
	5105.2900 --	Other	10% <i>ad val.</i>
	5105.3000 -	Fine animal hair, carded or combed	10% <i>ad val.</i>
	5105.4000 -	Coarse animal hair, carded or combed	10% <i>ad val.</i>
51.06		Yarn of carded wool, not put up for retail sale.	
		Containing 85% or more by weight of wool:	
	5106.1010 ---	Not exceeding 2215 decitex	25% <i>ad val.</i>
	5106.1090 ---	Other	45% <i>ad val.</i>
		Containing less than 85% by weight of wool:	
	5106.2010 ---	Not exceeding 2215 decitex	25% <i>ad val.</i>
	---	Other:	
	5106.2091 ----	Dyed yarn of wool	10% <i>ad val.</i>
	5106.2099 ----	Other	45% <i>ad val.</i>
51.07		Yarn of combed wool, not put up for retail sale.	
		Containing 85% or more by weight of wool:	
	5107.1010 ---	Not exceeding 1265 decitex	25% <i>ad val.</i>
	5107.1090 ---	Other	45% <i>ad val.</i>
		Containing less than 85% by weight of wool:	

1	2	3	4
	5107.2010 ---	Not exceeding 1265 decitex	25% <i>ad val.</i>
	---	Other	
	5107.2091 ----	Dyed yarn of wool	15% <i>ad val.</i>
	5107.2099 ----	other	45% <i>ad val.</i>
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.		
	5108.1000 -	Carded	45% <i>ad val.</i>
	5108.2000 -	Combed	45% <i>ad val.</i>
51.09	Yarn of wool or of fine animal hair, put up for retail sale.		
	5109.1000 -	Containing 85% or more by weight of wool or of fine animal hair.	45% <i>ad val.</i>
	5109.9000 -	Other	45% <i>ad val.</i>
51.10	5110.0000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	45% <i>ad val.</i>
51.11	Woven fabrics of carded wool or of carded fine animal hair.		
	Containing 85% or more by weight of wool or of fine animal hair:		
	5111.1100 --	Of a weight not exceeding 300 g/m ²	55% <i>ad val.</i>
	5111.1900 --	Other	55% <i>ad val.</i>
	5111.2000 -	Other, mixed mainly or solely with man-made filaments	55% <i>ad val.</i>
	5111.3000 -	Other, mixed mainly or solely with man-made staple fibres.	55% <i>ad val.</i>
	5111.9000 -	Other	55% <i>ad val.</i>
51.12	Woven Fabrics of combed wool or of combed fine animal hair.		
	Containing 85% or more by weight of wool or of fine animal hair:		
	5112.1100 --	Of a weight not exceeding 200 g/m ²	55% <i>ad val.</i>
	5112.1900 --	Other	55% <i>ad val.</i>
	5112.2000 -	Other, mixed mainly or solely with man-made filaments	55% <i>ad val.</i>
	5112.3000 -	Other, mixed mainly or solely with man-made staple fibres	55% <i>ad val.</i>
	5112.9000 -	Other	55% <i>ad val.</i>
51.13	5113.0000	Woven fabrics of coarse animal hair or of horse hair.	55% <i>ad val.</i>

COTTON

Subheading Note.

1.—For the purposes of subheadings Nos. 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
1	2	3	4
52.01	5201.0000	Cotton, Not Carded or Combed.	10% <i>ad val.</i>
52.02		Cotton Waste (Including Yarn Waste and Garnetted Stock).	
	5202.1000	Yarn waste (including thread waste)	45% <i>ad val.</i>
		Other:	
	5202.9100	Garnetted stock	45% <i>ad val.</i>
	5202.9900	Other	45% <i>ad val.</i>
52.03	5203.0000	Cotton, Carded or Combed.	45% <i>ad val.</i>
52.04		Cotton Sewing Thread, Whether or Not put up for Retail Sale.	
		Not put up for retail sale:	
	5204.1100	Containing 85% or more by weight of cotton.	55% <i>ad val.</i>
	5204.1900	Other	55% <i>ad val.</i>
	5204.2000	Put up for retail sale	
52.05		Cotton yarn (other than sewing thread), Containing 85% or More by weight of Cotton, not put up for Retail sale.	
		Single Yarn, of uncombed fibres:	
		Measuring 714.29 decitex or more (not exceeding 14 metric number):	
	5205.1110	100% cotton Yarn	10% <i>ad val.</i>
	5205.1190	Other	55% <i>ad val.</i>
		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number):	
	5205.1210	100% cotton yarn	10% <i>ad val.</i>

1	2	3	4
5205.1290 ---	Other		55% <i>ad val.</i>
--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):		
5205.1310 ---	100% cotton yarn		10% <i>ad val.</i>
5205.1390 ---	Other		55% <i>ad val.</i>
--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number):		
5205.1410 ---	100% cotton yarn		10% <i>ad val.</i>
5205.1490 ---	Other		55% <i>ad val.</i>
--	Measuring less than 125 decitex (exceeding 80 metric number):		
5205.1510 ---	100% cotton yarn		10% <i>ad val.</i>
5205.1590 ---	Other		55% <i>ad val.</i>
--	Single yarn, of combed fibres:		
--	Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5205.2110 ---	100% cotton yarn		10% <i>ad val.</i>
5205.2190 ---	Other		55% <i>ad val.</i>
--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number):		
5205.2210 ---	100% cotton yarn		10% <i>ad val.</i>
5205.2290 ---	Other		55% <i>ad val.</i>
--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):		
5205.2310 ---	100% cotton yarn		10% <i>ad val.</i>
5205.2390 ---	100% cotton yarn		10% <i>ad val.</i>
--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number):		
5205.2410 ---	100% cotton yarn		10% <i>ad val.</i>
5205.2490 ---	Other		55% <i>ad val.</i>
--	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number):		

1	2	3	4
5205.2610 ---	100% cotton yarn		10% <i>ad val.</i>
5205.2690 ---	Other		55% <i>ad val.</i>
--	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number):		
5205.2710 ---	100% cotton yarn		10% <i>ad val.</i>
5205.2790 ---	Other		55% <i>ad val.</i>
--	Measuring less than 83.33 decitex (exceeding 120 metric number):		
5205.2810 ---	100% cotton yarn		10% <i>ad val.</i>
5205.2890 ---	Other		55% <i>ad val.</i>
--	Multiple (folded) or cabled yarn, of uncombed fibres:		
--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5205.3110 ---	100% cotton yarn		10% <i>ad val.</i>
5205.3190 ---	Other		55% <i>ad val.</i>
--	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):		
5205.3210 ---	100% cotton yarn		10% <i>ad val.</i>
5205.3290 ---	Other		55% <i>ad val.</i>
--	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):		
5205.3310 ---	100% cotton yarn		10% <i>ad val.</i>
5205.3390 ---	Other		55% <i>ad val.</i>
--	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):		
5205.3410 ---	100% cotton yarn		10% <i>ad val.</i>
5205.3490 ---	Other		55% <i>ad val.</i>
--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn):		
5205.3510 ---	100% cotton yarn		10% <i>ad val.</i>

1	2	3	4
5205.3590 ---	Other		55% <i>ad val.</i>
	Multiple (folded) or cabled yarn, of combed fibres:		
	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5205.4110 ---	100% cotton yarn		10% <i>ad val.</i>
5205.4190 ---	Other		55% <i>ad val.</i>
	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):		
5205.4210 ---	100% cotton yarn		10% <i>ad val.</i>
5205.4290 ---	Other		55% <i>ad val.</i>
	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):		
5205.4310 ---	100% cotton yarn		10% <i>ad val.</i>
5205.4390 ---	Other		55% <i>ad val.</i>
	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):		
5205.4410 ---	100% cotton yarn		10% <i>ad val.</i>
5205.4490 ---	Other		55% <i>ad val.</i>
	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn):		
5205.4610 ---	100% cotton yarn		10% <i>ad val.</i>
5205.4690 ---	Other		55% <i>ad val.</i>
	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn):		
5205.4710 ---	100% cotton yarn		10% <i>ad val.</i>
5205.4790 ---	Other		55% <i>ad val.</i>
	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn):		
5205.4810 ---	100% cotton yarn		10% <i>ad val.</i>

1	2	3	4
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)	55% 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):	55% 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):	55% ad val.	
5206.1400 --	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	55% ad val.	
5206.1500 --	Measuring less than 125 decitex (exceeding 80 metric number)	55% ad val.	
	Single yarn, of combed fibres:		
5206.2100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	55% 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):	55% ad val.	
5206.2300 --	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	55% 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)	55% ad val.	
5206.2500 --	Measuring less than 125 decitex (exceeding 80 metric number)	55% 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)	55% ad val.	
5206.3200 --	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	55% 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)	55% ad val.	

1	2	3	4
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)	55% ad val.	
5206.3500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	55% 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)	55% 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)	55% 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)	55% ad val.	
5206.4400 --	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	55% ad val.	
5206.4500 --	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	5% 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	55% ad val.	
5207.9000 -	Other	55% ad val.	
52.08	Woven Fabrics of Cotton, containing 85% or more by weight of Cotton, weighing not more than 200 g/m.		
	Unbleached:		
5208.1100 --	Plain weave, weighing, not more than 100 g/m ²	65% ad val.	
5208.1200 --	Plain weave, weighing more than 100 g/m ²	65% ad val.	
5208.1300 --	3-thread or 4-thread twill, including cross twill	65% ad val.	
5208.1900 --	Other fabrics	65% ad val.	
	Bleached:		
5208.2100 --	Plain weave, weighing not more than 100 g/m ²	65% ad val.	
5208.2200 --	Plain weave, weighing more than 100 g/m ²	65% ad val.	
5208.2300 --	3-thread or 4-thread twill, including cross twill	65% ad val.	
5208.2900 --	Other fabrics	65% ad val.	
	Dyed:		

1	2	3	4
	5208.3100 --	Plain weave, weighing not more than 100 g/m ²	65% <i>ad val.</i>
	5208.3200 --	Plain weave, weighing more than 100 g/m ²	65% <i>ad val.</i>
	5208.3300 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5208.3900 --	Other fabrics	65% <i>ad val.</i>
		Of yarns of different colours:	
	5208.4100 --	Plain weave, weighing not more than 100 g/m ²	65% <i>ad val.</i>
	5208.4200 --	Plain weave, weighing more than 100 g/m ²	65% <i>ad val.</i>
	5208.4300 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5208.4900 --	Other fabrics	65% <i>ad val.</i>
		Printed:	
	5208.5100 --	Plain weave, weighing not more than 100 g/m ²	65% <i>ad val.</i>
	5208.5200 --	Plain weave, weighing more than 100 g/m ²	65% <i>ad val.</i>
	5208.5300 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5208.5900 --	Other fabrics	65% <i>ad val.</i>
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ²	
		Unbleached:	
	5209.1100 --	Plain weave	65% <i>ad val.</i>
	5209.1200 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5209.1900 --	Other fabrics	65% <i>ad val.</i>
		Bleached:	
	5209.2100 --	Plain weave	65% <i>ad val.</i>
	5209.2200 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5209.2900 --	Other fabrics	65% <i>ad val.</i>
		Dyed:	
	5209.3100 --	Plain weave	65% <i>ad val.</i>
	5209.3200 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5209.3900 --	Other fabrics	65% <i>ad val.</i>
		Of yarns of different colours:	
	5209.4100 --	Plain weave	65% <i>ad val.</i>
	5209.4200 --	Denim	65% <i>ad val.</i>
	5209.4300 --	Other fabrics of 3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>

1	2	3	4
	5209.4900 --	Other fabrics	65% ad val.
		Printed:	
	5209.5100 --	Plain weave	65% ad val.
	5209.5200 --	3-thread or 4-thread twill, including cross twill	65% ad val.
	5209.5900 --	Other fabrics	65% 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 more than 200 g/m ² .		
		Unbleached:	
	5210.1100 --	Plain weave	65% ad val.
	5210.1200 --	3-thread or 4-thread twill, including cross twill	65% ad val.
	5210.1900 --	Other fabrics	65% ad val.
		Bleached:	
	5210.2100 --	Plain weave	65% ad val.
	5210.2200 --	3-thread or 4-thread twill, including cross twill	65% ad val.
	5210.2900 --	Other fabrics	65% ad val.
		Dyed:	
	5210.3100 --	Plain weave	65% ad val.
	5210.3200 --	3 thread or 4-thread twill, including cross twill	65% ad val.
	5210.3900 --	Other fabrics	65% ad val.
		Of yarns of different colours:	
	5210.4100 --	Plain weave	65% ad val.
	5210.4200 --	3-thread or 4-thread twill, including cross twill	65% ad val.
	5210.4900 --	Other fabrics	65% ad val.
		Printed:	
	5210.5100 --	Plain weave	65% ad val.
	5210.5200 --	3-thread or 4-thread twill, including cross twill	65% ad val.
	5210.5900 --	Other fabrics	65% 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 not more than 200 g/m ² .		
		Unbleached:	
	5211.1100 --	Plain weave	65% ad val.
	5211.1200 --	3-thread or 4-thread twill, including cross twill	65% ad val.

1	2	3	4
	5211.1900 --	Other fabrics	65% <i>ad val.</i>
		Bleached :	
	5211.2100 --	Plain weave	65% <i>ad val.</i>
	5211.2200 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5211.2900 --	Other fabrics	65% <i>ad val.</i>
		Dyed :	
	5211.3100 --	Plain weave	65% <i>ad val.</i>
	5211.3200 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5211.3900 --	Other fabrics	65% <i>ad val.</i>
		Of yarns of different colours :	
	5211.4100 --	Plain weave	65% <i>ad val.</i>
	5211.4200 --	Denim	65% <i>ad val.</i>
	5211.4300 --	Other fabrics of 3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5211.4900 --	Other fabrics	65% <i>ad val.</i>
		Printed :	
	5211.5100 --	Plain weave	65% <i>ad val.</i>
	5211.5200 --	3-thread or 4-thread twill, including cross twill	65% <i>ad val.</i>
	5211.5900 --	Other fabrics	65% <i>ad val.</i>
52.12		Other woven fabrics of cotton.	
		Weighing not more than 200 g/m ² :	
	5212.1100 --	Unbleached	65% <i>ad val.</i>
	5212.1200 --	Bleached	65% <i>ad val.</i>
	5212.1300 --	Dyed	65% <i>ad val.</i>
	5212.1400 --	Of yarns of different colours	65% <i>ad val.</i>
	5212.1500 --	Printed	65% <i>ad val.</i>
		Weighing more than 200 g/m ² :	
	5212.2100 --	Unbleached	65% <i>ad val.</i>
	5212.2200 --	Bleached	65% <i>ad val.</i>
	5212.2300 --	Dyed	65% <i>ad val.</i>
	5212.2400 --	Of yarns of different colours	65% <i>ad val.</i>
	5212.2500 --	Printed	65% <i>ad val.</i>

CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
1	2	3	4
53.01		Flax, Raw or processed but not spun; flax two and waste (including yarn waste and garnetted stock).	
	5301.1000	Flax, raw or retted	25% <i>ad val.</i>
		Flax, broken, scutched, hackled or otherwise processed, but not spun:	
	5301.2100	Broken or scutched	35% <i>ad val.</i>
	5301.2900	Other	35% <i>ad val.</i>
	5301.3000	Flax two and waste	35% <i>ad val.</i>
53.02		True hemp (<i>cannabis sativa</i> L.), Raw or processed but not spun; two and waste of true hemp (including yarn waste and garnetted stock).	
	5302.1000	True hemp, raw or retted	25% <i>ad val.</i>
	5302.9000	Other	25% <i>ad val.</i>
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; two and wastes of these fibres (including yarn waste and garnetted stock).	
		Jute and other textile bast fibres, raw or retted:	
	5303.1010	Raw jute	10% <i>ad val.</i>
	5303.1020	Retted jute	25% <i>ad val.</i>
	5303.1090	Other	25% <i>ad val.</i>
	5303.9000	Other	25% <i>ad val.</i>
53.04		Sisal and other Textile Fibres of the genus agave, raw or processed but not spun; two and waste of these fibres (including yarn waste and garnetted stock).	
	5304.1000	Sisal and other textile fibres of the genus Agave, raw	25% <i>ad val.</i>
	5304.9000	Other	25% <i>ad val.</i>
53.05		Coconut, Abaca (Manila hemp or Musa Textile Nee), ramie and other Vegetable Textile Fibres, not elsewhere specified or included, raw or processed but not spun; two, noils and waste of these fibres (including yarn waste and garnetted stock).	
		Of coconut (coir):	
	5305.1100	Raw	25% <i>ad val.</i>

1	2	3	4
	5305.1900	Other	25% ad val.
		Of abaca:	
	5305.2100	Raw	45% ad val.
	5305.2900	Other	45% ad val.
		Other:	
		Raw:	
	5305.9110	Ramie	15% ad val.
	5305.9190	Other	25% ad val.
		Others:	
	5305.9910	Ramie	15% ad val.
	5305.9990	Other	25% ad val.
53.06		Flax Yarn.	
		Single:	
	5306.1010	Linen yarn	15% ad val.
	5306.1090	Other	45% ad val.
	5306.2000	Multiple (folded) or cabled	45% ad val.
53.07		Yarn of jute or of other Textile Bast Fibres of heading No. 53.03.	
	5307.1000	Single	45% ad val.
	5307.2000	Multiple (folded) or cabled	45% ad val.
53.08		Yarn of other Vegetable Textile Fibres; paper yarn	
	5308.1000	Coir yarn	45% ad val.
	5308.2000	True hemp yarn	45% ad val.
	5308.3000	Paper yarn	45% ad val.
		Other:	
	5308.9010	Ramie yarn	15% ad val.
	5308.9090	Other	55% ad val.
53.09		Woven Fabrics of flax	
		Containing 85% or more by weight of flax:	
	5309.1100	Unbleached or bleached	65% ad val.
	5309.1900	Other	65% ad val.
		Containing less than 85% by weight of flax:	
	5309.2100	Unbleached or bleached	65% ad val.
	5309.2900	Other	65% ad val.

1	2	3	4
53.10	Woven Fabrics of jute or of other Textile Bast Fibres of heading No. 53.03.		
5310.1000	Unbleached		65% ad val.
5310.9000	Other		65% ad val.
53.11	Woven Fabrics of other Vegetable Textile Fibres; Woven Fabrics of Paper yarn.		65% ad val.
5311.0000			

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 derivatives; or
- (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

2.—Headings Nos. 54.02 and 54.03 do not apply to synthetic or artificial filament two of Chapter 55.

Heading No.	Sub Heading No.	Description of Goods	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	35% ad val.
	5401.2000	Of artificial filaments	35% ad val.

1	2	3
		Synthetic filament 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 35% <i>ad val.</i>
5402.2000	--	High tenacity yarn of polyesters 35% <i>ad val.</i>
		Textured yarn:
5402.3100	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex 35% <i>ad val.</i>
5402.3200	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex 35% <i>ad val.</i>
5402.3300	--	Of polyesters 35% <i>ad val.</i>
5402.3900	--	Other 35% <i>ad val.</i>
		Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:
5402.4100	--	Of nylon or other polyamides 35% <i>ad val.</i>
5402.4200	--	Of polyesters, partially oriented 35% <i>ad val.</i>
5402.4300	--	Of polyesters, other 35% <i>ad val.</i>
	--	Other:
5402.4910	---	Elastomeric yarn mainly composed of polyurethane like spandex and lycra excluding other polyurethane yarn 15% <i>ad val.</i>
5402.4990	---	Other 35% <i>ad val.</i>
		Other yarn, single, with a twist exceeding 50 turns per metre:
5402.5100	--	Of nylon or other polyamides 35% <i>ad val.</i>
5402.5200	--	Of polyesters 35% <i>ad val.</i>
5402.5900	--	Other 35% <i>ad val.</i>
		Other yarn, multiple (folded) or cabled:
5402.6100	--	Of nylon or other polyamides 35% <i>ad val.</i>
5402.6200	--	Of polyesters 35% <i>ad val.</i>
5402.6900	--	Other 35% <i>ad val.</i>
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.
5403.1000	--	High tenacity yarn of viscose rayon 35% <i>ad val.</i>
5403.2000	--	Textured yarn 35% <i>ad val.</i>
		Other yarn, single:

1	2	3	4
5403.3100 --	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	35% ad val.	
5403.3200 --	Of viscose rayon, with a twist exceeding 120 turns per metre	35% ad val.	
5403.3300 --	Of cellulose acetate	35% ad val.	
5403.3900 --	Other	35% ad val.	
	Other yarn, multiple (folded) or cabled:		
5403.4100 --	Of viscose rayon	35% ad val.	
5403.4200 --	Of cellulose acetate	35% ad val.	
5403.4900 --	Other	35% ad val.	
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	35% ad val.	
	Other:		
5404.9010 ---	Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides	35% ad val.	
5404.9090 ---	Other	35% ad val.	
54.05	Artificial monofilament of 67 decitex or more, and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.		
5404.0010 ---	Yarn and strip of a width not exceeding 5 mm, consisting of a core of plastic film whether or not coated with aluminium dust, sandwiched by means of a plain or coloured adhesive between two layers of artificial plastic material or covered by means of artificial or other materials on one or both sides.	35% ad val.	
5405.0090 ---	Other	35% ad val.	
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.		
5406.1000 -	Synthetic filament yarn	35% ad val.	
5406.2000 -	Artificial filament yarn	35% ad val.	

1	2	3	4
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.		
5407.1000	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters.	35% ad val.	
5407.2000	Woven fabrics obtained from strip and the like	35% ad val.	
5407.3000	Fabrics specified in Note 9 to Section XI	35% ad val.	
	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.4100	Unbleached or bleached	35% ad val.	
5407.4200	Dyed	35% ad val.	
5407.4300	Of yarns of different colours	35% ad val.	
5407.4400	Printed	35% ad val.	
	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.5100	Unbleached or bleached	35% ad val.	
5407.5200	Dyed	35% ad val.	
5407.5300	Of yarns of different colours	35% ad val.	
5407.5400	Printed	35% ad val.	
	Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.6100	Containing 85% or more by weight of non-textured polyester filaments	35% ad val.	
5407.6900	Other	35% ad val.	
	Other woven fabrics, containing 85% or more by weight of synthetic filaments:		
5407.7100	Unbleached or bleached	35% ad val.	
5407.7200	Dyed	35% ad val.	
5407.7300	Of yarns of different colours	35% ad val.	
5407.7400	Printed	35% 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	35% ad val.	
5407.8200	Dyed	35% ad val.	
5407.8300	Of yarns of different colours	35% ad val.	
5407.8400	Printed	35% ad val.	
	Other woven fabrics:		
5407.9100	Unbleached or bleached	35% ad val.	

1	2	3	4
	5407.9200 --	Dyed	35% <i>ad val.</i>
	5407.9300 --	Of yarns of different colours	35% <i>ad val.</i>
	5407.9400 --	Printed	35% <i>ad val.</i>
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	35% <i>ad val.</i>
		Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
	5408.2100 --	Unbleached or bleached	35% <i>ad val.</i>
	5408.2200 --	Dyed	35% <i>ad val.</i>
	5408.2300 --	Of yarns of different colours	35% <i>ad val.</i>
	5408.2400 --	Printed	35% <i>ad val.</i>
		Other woven fabrics:	
	5408.3100 --	Unbleached or bleached	35% <i>ad val.</i>
	5408.3200 --	Dyed	35% <i>ad val.</i>
	5408.3300 --	Of yarns of different colours	35% <i>ad val.</i>
	5408.3400 --	Printed	35% <i>ad val.</i>

CHAPTER 55

MAN-MADE STAPLE FIBRES

Note.

1.—Headings 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 2 m is to be classified in heading No. 55.03 or 55.04.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
55.01		Synthetic Filament tow.	
	5501.1000 -	Of nylon or other polyamides.	Rs. 18/Kg. + 25% <i>ad val.</i>
	5501.2000 -	Of polyesters.	Rs. 18/Kg. + 25% <i>ad val.</i>
		Acrylic or modacrylic:	
	5501.3010 ---	Acrylic fibre	20% <i>ad val.</i>
	5501.3090 ---	Other	Rs. 18/Kg. + 25% <i>ad val.</i>
	5501.9000 -	Other	Rs. 18/Kg. + 25% <i>ad val.</i>
55.02		Artificial Filament Tow.	
	5502.0010 ---	Of viscose rayon	10% <i>ad val.</i>
	5502.0090 ---	Other	Rs. 18/Kg. + 25% <i>ad val.</i>
55.03		Synthetic Staple Fibres, not carded, combed or otherwise processed for Spinning.	
	5503.1000 -	Of nylon or other polyamides.	Rs. 18/Kg. + 25% <i>ad val.</i>
	5503.2000 -	Of polyesters.	20% <i>ad val.</i>
		Acrylic or modacrylic:	
	5503.3010 ---	Acrylic fibre.	20% <i>ad val.</i>
	5503.3090 ---	Other	Rs. 18/Kg. + 25% <i>ad val.</i>
	5503.4000 -	Of polypropylene.	Rs. 18/Kg. + 25% <i>ad val.</i>
	5503.9000 -	Other	Rs. 18/Kg. + 25% <i>ad val.</i>
55.04		Artificial Staple Fibres, not carded, Combed or otherwise processed for Spinning.	
	5504.1000 -	Of viscose rayon.	10% <i>ad val.</i>
	5504.9000 -	Other	Rs. 18/Kg. + 25% <i>ad val.</i>
55.05		Waste (including Noils, Yarn waste and Garnetted stock) of Man-made Fibres.	
	5505.1000 -	Of synthetic fibres.	Rs. 18/Kg. + 25% <i>ad val.</i>
	5505.2000 -	Of artificial fibres.	Rs. 18/Kg. + 25% <i>ad val.</i>

1	2	3	4
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.		
5506.1000 -	Of nylon or other polyamides.		Rs. 18/Kg. + 25% ad val.
5506.2000 -	Of polyesters.		20% ad val.
	Acrylic or modacrylic:		
5506.3010 -	Acrylic fibre.		20% ad val.
5506.3090 -	Other		Rs. 18/Kg. + 25% ad val.
5506.9000 -	Other		Rs. 18/Kg. + 25% ad val.
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.		
5507.0010 -	Of viscose rayon.		10% ad val.
5507.0090 -	Other		Rs. 18/Kg. + 25% ad val.
55.08	Sewing thread of Man-made staple fibres, whether or not put up for retail sale.		
5508.1000 -	Of synthetic staple fibres.		35% ad val.
5508.2000 -	Of artificial staple fibres.		35% ad val.
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.		35% ad val.
5509.1200 -	Multiple (Folded) or cabled yarn.		35% ad val.
	Containing 85% or more by weight of polyester staple fibres:		
5509.2100 -	Single yarn.		35% ad val.
5509.2200 -	Multiple (folded) or cabled yarn.		35% ad val.
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.3100 -	Single yarn.		35% ad val.
5509.3200 -	Multiple (folded) or cabled yarn.		35% ad val.
	Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.4100 -	Single yarn.		35% ad val.
5509.4200 -	Multiple (folded) or cabled yarn.		35% ad val.

1	2	3	4
		Other yarn, of polyester staple fibres:	
	5509.5100 --	Mixed mainly or solely with artificial staple fibres.	35% <i>ad val.</i>
	5509.5200 --	Mixed mainly or solely with wool or fine animal hair.	35% <i>ad val.</i>
	5509.5300 --	Mixed mainly or solely with cotton.	35% <i>ad val.</i>
	5509.5900 --	Other.	35% <i>ad val.</i>
		Other yarn, of acrylic or modacrylic staple fibres:	
	5509.6100 --	Mixed mainly or solely with wool or fine animal hair.	35% <i>ad val.</i>
	5509.6200 --	Mixed mainly or solely with cotton.	35% <i>ad val.</i>
	5509.6900 --	Other.	35% <i>ad val.</i>
		Other yarn:	
	5509.9100 --	Mixed mainly or solely with wool or fine animal hair.	35% <i>ad val.</i>
	5509.9200 --	Mixed mainly or solely with cotton.	35% <i>ad val.</i>
	5509.9900 --	Other.	35% <i>ad val.</i>
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
		Containing 85% or more by weight of artificial staple fibres:	
	5510.1100 --	Single yarn.	35% <i>ad val.</i>
	5510.1200 --	Multiple (folded) or cabled yarn.	35% <i>ad val.</i>
	5510.2000 --	Other yarn, mixed mainly or solely with wool or fine animal hair.	35% <i>ad val.</i>
	5510.3000 --	Other yarn, mixed mainly or solely with cotton.	35% <i>ad val.</i>
	5510.9000 --	Other yarn.	35% <i>ad val.</i>
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
	5511.1000 --	Of synthetic staple fibres, containing 85% or more by weight of such fibres.	35% <i>ad val.</i>
	5511.2000 --	Of synthetic staple fibres, containing less than 85% by weight of such fibres.	35% <i>ad val.</i>
	5511.3000 --	Of artificial staple fibres.	35% <i>ad val.</i>
55.12		Woven Fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
		Containing 85% or more by weight of polyester staple fibres:	
		Unbleached or bleached:	
	5512.1110 ---	Bleached art silk fabrics containing 100% polyester.	35% <i>ad val.</i>
	5512.1190 ---	Other.	35% <i>ad val.</i>

1	2	3	4
	Other:		
5512.1910 --	Dyed and printed art silk fabric containing 100% polyester	35% ad val.	
5512.1990 --	Other	35% ad val.	
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.2100 --	Unbleached or bleached.	35% ad val.	
5512.2900 --	Other:	35% ad val.	
	Other:		
5512.9100 --	Unbleached or bleached.	35% ad val.	
5512.9900 --	Other.	35% 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.	35% ad val.	
5513.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5513.1300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5513.1900 --	Other woven fabrics.	35% ad val.	
	Dyed:		
5513.2100 --	Of polyester staple fibres, plain weave.	35% ad val.	
5513.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5513.2300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5513.2900 --	Other woven fabrics.	35% ad val.	
	Of yarns of different colours:		
5513.3100 --	Of polyester staple fibres, plain weave.	35% ad val.	
5513.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5513.3300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5513.3900 --	Other woven fabrics.	35% ad val.	
	Printed:		
5513.4100 --	Of polyester staple fibres, plain weave.	35% ad val.	
5513.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5513.4300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5513.4900 --	Other woven fabrics.	35% ad val.	

1	2	3	4
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .		
	Unbleached or bleached:		
5514.1100 --	Of polyester staple fibres, plain weave.	35% ad val.	
5514.1200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5514.1300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5514.1900 --	Other woven fabrics.	35% ad val.	
	Dyed:		
5514.2100 --	Of polyester staple fibres, plain weave.	35% ad val.	
5514.2200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5514.2300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5514.2900 --	Other woven fabrics.	35% ad val.	
	Of yarns of different colours:		
5514.3100 --	Of polyester staple fibres, plain weave.	35% ad val.	
5514.3200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5514.3300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5514.3900 --	Other woven fabrics.	35% ad val.	
	Printed:		
5514.4100 --	Of polyester staple fibres, plain weave.	35% ad val.	
5514.4200 --	3-thread or 4-thread twill, including cross twill, of polyester staple fibres.	35% ad val.	
5514.4300 --	Other woven fabrics of polyester staple fibres.	35% ad val.	
5514.4900 --	Other woven fabrics.	35% 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.	35% ad val.	
5515.1200 --	Mixed mainly or solely with man-made filaments.	35% ad val.	
5515.1300 --	Mixed mainly or solely with wool or fine animal hair.	35% ad val.	
5515.1900 --	Other.	35% ad val.	
	Of acrylic or modacrylic staple fibres:		
5515.2100 --	Mixed mainly or solely with man-made filaments.	35% ad val.	
5515.2200 --	Mixed mainly or solely with wool or fine animal hair.	35% ad val.	

1	2	3	4
5515.2900 --	Other.		35% ad val.
	Other woven fabrics:		
5515.9100 --	Mixed mainly or solely with man-made filaments.		35% ad val.
5515.9200 --	Mixed mainly or solely with wool or fine animal hair.		35% ad val.
5515.9900 --	Other.		35% 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.		35% ad val.
5516.1200 --	Dyed.		35% ad val.
5516.1300 --	Of yarns of different colours.		35% ad val.
5516.1400 --	Printed.		35% 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.		35% ad val.
5516.2200 --	Dyed.		35% ad val.
5516.2300 --	Of yarns of different colours.		35% ad val.
5516.2400 --	Printed.		35% ad val.
	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.		35% ad val.
5516.3200 --	Dyed.		35% ad val.
5516.3300 --	Of yarns of different colours.		35% ad val.
5516.3400 --	Printed.		35% ad val.
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.4100 --	Unbleached or bleached.		35% ad val.
5516.4200 --	Dyed.		35% ad val.
5516.4300 --	Of yarns of different colours.		35% ad val.
5516.4400 --	Printed.		35% ad val.
	Other:		
5516.9100 --	Unbleached or bleached.		35% ad val.
5516.9200 --	Dyed.		35% ad val.
5516.9300 --	Of yarns of different colours.		35% ad val.
5516.9400 --	Printed.		35% 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 the 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 resulting change of colour (Chapter 39 or 40); or

- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.—Heading 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	Rate of Duty
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.	50% <i>ad val.</i>
		Wadding; other articles of wadding:	
	5601.2100	Of cotton.	50% <i>ad val.</i>
	5601.2200	Of man-made fibres.	50% <i>ad val.</i>
	5601.2900	Other.	50% <i>ad val.</i>
	5601.3000	Textile flock and dust and mill neps	Rs. 18/Kg + 25% <i>ad val.</i>
56.02		Felt, whether or not impregnated, coated, covered or laminated.	
	5602.1000	Needleloom felt and stitchbonded fibre fabrics.	55% <i>ad val.</i>
		Other felt, not impregnated, coated, covered or laminated:	
	5602.2100	Of wool or fine animal hair.	55% <i>ad val.</i>
	5602.2900	Of other textile materials.	55% <i>ad val.</i>
	5602.9000	Other.	55% <i>ad val.</i>
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	
		Of man-made filament:	
	5603.1100	Weighing not more than 25 g/m ²	55% <i>ad val.</i>
	5603.1200	Weighing more than 25 g/m ² but not more than 70 g/m ²	55% <i>ad val.</i>
	5603.1300	Weighing more than 70 g/m ² but not more than 150 g/m ²	55% <i>ad val.</i>

	5603.1400 --	Weighing more than 150 g/m ²	55% ad val.
		Other:	
	5603.9100 --	Weighing not more than 25 g/m ²	55% ad val.
	5603.9200 --	Weighing more than 25 g/m ² but not more than 70 g/m ²	55% ad val.
	5603.9300 --	Weighing more than 70 g/m ² but not more than 150 g/m ²	55% ad val.
	5603.9400 --	Weighing more than 150 g/m ²	55% 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 of plastics.	
	5604.1000 -	Rubber thread and cord, textile covered.	55% ad val.
	5604.2000 -	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	55% ad val.
	5604.9000 -	Other.	55% 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.	
	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 by means of an adhesive between two layers of plastic film	55% ad val.
	5605.0090 ---	Other	55% 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.	55% 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.	55% ad val.
		Of sisal or other textile fibres of the genus Agave:	
	5607.2100 --	Binder or baler twine.	55% ad val.
	5607.2900 --	Other.	55% ad val.
	5607.3000 -	Of abaca (Manila hemp or Musa textiles Nee) or other hard (leaf) fibres.	55% ad val.
		Of polyethylene or polypropylene:	

1	2	3	4
	5607.4100	Binder or baler twine.	55% <i>ad val.</i>
	5607.4900	Other.	55% <i>ad val.</i>
	5607.5000	Of other synthetic fibres.	55% <i>ad val.</i>
	5607.9000	Other.	55% <i>ad val.</i>
56.08	Knotted netting of twine, cordage or rope ; made-up fishing nets and other made-up nets, of textile materials.		
	Of man-made textile materials :		
	5608.1100	Made up fishing nets.	55% <i>ad val.</i>
	5608.1900	Other.	55% <i>ad val.</i>
	5608.9000	Other.	55% <i>ad val.</i>
56.09	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.		
	Of jute and other textile fibres of heading No. 53.03 :		
	5609.0011	Of jute.	65% <i>ad val.</i>
	5609.0019	Other.	65% <i>ad val.</i>
	5609.0090	Other.	65% <i>ad val.</i>

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	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.	65% <i>ad val.</i>
	5701.9000	Of other textile materials.	65% <i>ad val.</i>

1	2	3	4
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made-up, including "Kelem", "Schumacks", "Karamanic" and similar hand-woven rugs.		
5702.1000 --	"Kelem", "Schumacks", "Karamanic" and similar hand-woven rugs.	65%	<i>ad val.</i>
5702.2000 --	Floor coverings of coconut fibres (coir):	65%	<i>ad val.</i>
	Other, of pile construction, not made-up:		
5702.3100 --	Of wool or fine animal hair.	65%	<i>ad val.</i>
	Of man-made textile materials:		
5702.3210 ---	Synthetic turf for hockey fields.	65%	<i>ad val.</i>
5702.3290 ---	Other.	65%	<i>ad val.</i>
5702.3900 --	Of other textile materials.	65%	<i>ad val.</i>
	Other, of pile construction, made-up:		
5702.4100 --	Of wool or fine animal hair.	65%	<i>ad val.</i>
	Of man-made textile materials:		
5702.4210 ---	Synthetic turf for sports fields.	65%	<i>ad val.</i>
5702.4290 ---	Other.	65%	<i>ad val.</i>
5702.4900 --	Of other textile materials.	65%	<i>ad val.</i>
	Other, not of pile construction, not made-up:		
5702.5100 --	Of wool or fine animal hair.	65%	<i>ad val.</i>
5702.5200 --	Of man-made textile materials.	65%	<i>ad val.</i>
5702.5900 --	Of other textile materials.	65%	<i>ad val.</i>
	Other, not of pile construction, made-up:		
5702.9100 --	Of wool or fine animal hair.	65%	<i>ad val.</i>
5702.9200 --	Of man-made textile materials.	65%	<i>ad val.</i>
5702.9900 --	Of other textile materials.	65%	<i>ad val.</i>
57.03	Carpets and other textile floor coverings, tufted, whether or not made-up.		
5703.1000 --	Of wool or fine animal hair.	65%	<i>ad val.</i>
	Of nylon or other polyamides:		
5703.2010 --	Synthetic turf for sports fields.	65%	<i>ad val.</i>
5703.2090 ---	Other.	65%	<i>ad val.</i>
	Of other man-made textile materials:		
5703.3010 ---	Synthetic turf for sports fields.	65%	<i>ad val.</i>

1	2	3	4
	5703.3090	Other	65% ad val.
	5703.9000	Of other textile materials	65% 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	65% ad val.
	5704.9000	Other	65% ad val.
57.05	5705.0000	Other carpets and other textile floor coverings, whether or not made-up.	65% ad val.

CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS;
LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes.

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

2.—Heading No. 58.01 also includes woven west pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.—For the purposes of heading 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 selvages (woven, gummed or otherwise made) on both edges;
- (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
- (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading No.

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 needlework 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	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.	65% <i>ad val.</i>
		Of cotton:	
	5801.2100	Uncut weft pile fabrics.	65% <i>ad val.</i>
	5801.2200	Cut corduroy.	65% <i>ad val.</i>
	5801.2300	Other weft pile fabrics.	65% <i>ad val.</i>
	5801.2400	Warp pile fabrics, epingle (uncut).	65% <i>ad val.</i>
	5801.2500	Warp pile fabrics, cut.	65% <i>ad val.</i>
	5801.2600	Chenille fabrics.	65% <i>ad val.</i>
		Of man-made fibers:	
	5801.3100	Uncut weft pile fabrics.	65% <i>ad val.</i>
	5801.3200	Cut corduroy.	65% <i>ad val.</i>
	5801.3300	Other weft pile fabrics.	65% <i>ad val.</i>
	5801.3400	Warp pile fabrics, epingle (uncut).	65% <i>ad val.</i>
	5801.3500	Warp pile fabrics, cut.	65% <i>ad val.</i>
	5801.3600	Chenille fabrics.	65% <i>ad val.</i>
	5801.9000	Of other textile materials.	65% <i>ad val.</i>
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	
		Terry towelling and similar woven terry fabrics, of cotton:	

1	2	3	4
	5802.1100 -	Unbleached.	65% ad val.
	5802.1900 -	Other.	65% ad val.
	5802.2000 -	Terry towelling and similar woven terry fabrics, of other textile materials.	65% ad val.
	5802.3000 -	Tufted textile fabrics.	65% ad val.
58.03		Gauze, other than narrow fabrics of heading No. 58.06	
	5803.1000 -	Of cotton.	65% ad val.
	5803.9000 -	Of other textile materials.	65% 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, other than fabrics of heading No. 60.02.	
	5804.1000 -	Tulles and other net fabrics.	65% ad val.
		Mechanically made lace:	
	5804.2100 -	Of man-made fibres.	65% ad val.
	5804.2900 -	Of other textile materials.	65% ad val.
		Hand made lace:	
	5804.3010 -	Of cotton or linen.	65% ad val.
	5804.3090 -	Other.	65% ad val.
58.05	5805.0000	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	65% 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 (bolduces).	
	5806.1000 -	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics.	65% ad val.
	5806.2000 -	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	65% ad val.
		Other woven fabrics:	
	5806.3100 -	Of cotton.	65% ad val.
	5806.3200 -	Of man-made fibres.	65% ad val.
		Of other textile materials.	
	5806.3910 -	Of silk.	40% ad val.
	5806.3990 -	Other.	65% ad val.
	5806.4000 -	Fabrics consisting of warp without weft assembled by means of an adhesive (bolduces).	65% ad val.

1	2	3	4
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
	5807.1000	Woven.	65% <i>ad val.</i>
	5807.9000	Other.	65% <i>ad val.</i>
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
	5808.1000	Braids in the piece	65% <i>ad val.</i>
		Other	
	5808.9010	Trimmings made of cotton or linen	65% <i>ad val.</i>
	5808.9090	Other	65% <i>ad val.</i>
58.09	5809.0000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	65% <i>ad val.</i>
58.10		Embroidery in the piece, in strips or in motifs.	
	5810.1000	Embroidery without visible ground.	65% <i>ad val.</i>
		Other embroidery:	
	5810.9100	Of cotton.	65% <i>ad val.</i>
	5810.9200	Of man-made fibres.	65% <i>ad val.</i>
		Of other textile materials:	
	5810.9910	Of linen	65% <i>ad val.</i>
	5810.9990	Other.	65% <i>ad val.</i>
58.11	5811.0000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	65% <i>ad val.</i>

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 meter and whatever the nature of the plastic material (compact or cellular), other than:
- (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 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/m²; or

- (ii) Weighing more than 1,500 g/m² 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.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 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 belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 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, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 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	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.	65% ad val.
	5901.9000	Other.	65% ad val.

1	2	3	4
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.		
	Of nylon or other polyamides:		
	5902.1010 ---	Tyre cord fabric	10% <i>ad val.</i>
	5902.1090 ---	Other	25% <i>ad val.</i>
	Of polyesters:		
	5902.2010 ---	Tyre cord fabric	10% <i>ad val.</i>
	5902.2090 ---	Other	25% <i>ad val.</i>
	Other:		
	5902.9010 ---	Tyre cord fabric	10% <i>ad val.</i>
ECO	5902.9090 ---	Other	25% <i>ad val.</i>
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02		
	With polyvinyl chloride:		
	5903.1010 ---	Tyre cord fabric	10% <i>ad val.</i>
	5903.1090 ---	Other	65% <i>ad val.</i>
	With polyurethane:		
	5903.2010 ---	Tyre cord fabric	10% <i>ad val.</i>
	5903.2090 ---	Other	65% <i>ad val.</i>
	Other:		
	5903.9010 ---	Tyre cord fabric	10% <i>ad val.</i>
	5903.9090 ---	Other	65% <i>ad val.</i>
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.		
	5904.1000 -	Linoleum	65% <i>ad val.</i>
	Other:		
	5904.9100 --	With a base consisting of needleloom felt or nonwovens	65% <i>ad val.</i>
	5904.9200 --	With other textile base	65% <i>ad val.</i>
59.05	5905.0000	Textile wall coverings.	65% <i>ad val.</i>
59.06	Rubberised textile fabrics, other than those of heading No. 59.02		
	5906.1000 -	Adhesive tape of a width not exceeding 20 cm.	65% <i>ad val.</i>
	Other:		

1	2	3	4
	5906.9100 --	Knitted or crocheted.	65% <i>ad val.</i>
	5906.9900 --	Other.	65% <i>ad val.</i>
59.07		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	
	---	Textile fabrics otherwise impregnated, coated or covered:	
	5907.0011 ----	For book binding	65% <i>ad val.</i>
	5907.0012 ----	For electrical insulation	65% <i>ad val.</i>
	5907.0019 ----	Other.	65% <i>ad val.</i>
	5907.0090 ---	Other.	65% <i>ad val.</i>
59.08	5908.0000	Textile wicks, woven plaited or knitted, for lamps, stoves, lighters, candles or the likes; incandescent gas mantles and tubular knitted gas mantle fabric thereof, whether or not impregnated.	65% <i>ad val.</i>
59.09	5909.0000	Textile hose-piping and similar textile tubing, with or without lining armour or accessories of other materials.	65% <i>ad val.</i>
59.10	5910.0000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	55% <i>ad val.</i>
59.11		Textile products and articles, for technical uses, specified in note 7 to this chapter.	
		Textile fabrics felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams):	
	5911.1010 ---	Printing blankets	10% <i>ad val.</i>
	5911.1090 ---	Other	25% <i>ad val.</i>
		Bolting cloth, whether or not made up:	
	5911.2010 ---	Standard rotary printing screens of all types (ED, H, ET,) of 40, 60, 70, 80, and 100 mesh with a repeat of 64 cm (640 mm), and length upto 275 cm (2750 mm)	20% <i>ad val.</i>
	5911.2020 ---	Other printing screens	10% <i>ad val.</i>
	5911.2090 ---	Other	65% <i>ad val.</i>
		Textile fabrics and felts, endless of fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	

1	2	3	4
		weighing less than 650 g/m ²	65% <i>ad val.</i>
	5911.3200 -	Weighing 650 g/m ² or more	65% <i>ad val.</i>
	5911.4000 -	Straining cloth of a kind used in oil presses or the like, including that of human hair	65% <i>ad val.</i>
	5911.9000 -	Other	65% <i>ad val.</i>

CHAPTER 60

KNITTED OR CROCHETED FABRICS

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	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	65% <i>ad val.</i>
		Looped pile fabrics:	
	6001.2100 -	Of cotton.	65% <i>ad val.</i>
	6001.2200 -	Of man-made fabrics.	65% <i>ad val.</i>

1.	2	3	4 -
		Of other textile materials:	
	6001.2910 ---	Of silk	35% <i>ad val.</i>
	6001.2990 ---	Other	65% <i>ad val.</i>
		Other:	
	6001.9100 --	Of cotton	65% <i>ad val.</i>
	6001.9200 --	Of man-made fibres.	65% <i>ad val.</i>
	6001.9900 --	Of other textile materials.	65% <i>ad val.</i>
60.02		Other knitted or crocheted fabrics	
	6002.1000 -	Of a width not exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread.	65% <i>ad val.</i>
	6002.2000 -	Other, of a width not exceeding 30 cm.	65% <i>ad val.</i>
	6002.3000 -	Of a width exceeding 30 cm. containing by weight 5% or more of elastomeric yarn or rubber thread.	65% <i>ad val.</i>
		Other fabrics, warp knit (including those made on galloon knitting machines):	
	6002.4100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6002.4200 --	Of cotton.	65% <i>ad val.</i>
	6002.4300 --	Of man-made fibres.	65% <i>ad val.</i>
	6002.4900 --	Other.	65% <i>ad val.</i>
		Other:	
	6002.9100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6002.9200 --	Of cotton.	65% <i>ad val.</i>
	6002.9300 --	Of man-made fibres.	65% <i>ad val.</i>
		Other:	
	6002.9910 ---	Of silk	35% <i>ad val.</i>
	6002.9990 ---	Other.	65% <i>ad val.</i>

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 headings Nos. 61.03 and 61.04:

- (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirt cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to ordinary jacket (though perhaps revealing more of the shirt front but has shiny silk or imitation silk labels.

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading Nos. 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 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. 61.12.

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 garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading No. 61.05 does not cover sleeveless garments.

5.—Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.—For the purposes of heading 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.

7.—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 the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour: they also must be of corresponding or compatible size.

8.—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.

9.—Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10.—Articles of this Chapter may be made of metal thread.

Heading No	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
61.01		Men's or boys' overcoats, car-coats, caps, 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.	65% <i>ad val.</i>
	6101.2000 -	Of cotton.	65% <i>ad val.</i>
	6101.3000 -	Of man-made fibres.	65% <i>ad val.</i>
	6101.9000 -	Of other textile materials.	65% <i>ad val.</i>
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	

1	2	3	4
	6102.1000 -	Of wool or fine animal hair.	65% <i>ad val.</i>
	6102.2000 -	Of cotton.	65% <i>ad val.</i>
	6102.3000 -	Of man-made fibres.	65% <i>ad val.</i>
	6102.9000 -	Of other textile materials.	65% <i>ad val.</i>
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.	65% <i>ad val.</i>
	6103.1200 --	Of synthetic fibres.	65% <i>ad val.</i>
	6103.1900 --	Of other textile materials.	65% <i>ad val.</i>
	Ensembles:		
	6103.2100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6103.2200 --	Of cotton.	65% <i>ad val.</i>
	6103.2300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6103.2900 --	Of other textile materials.	65% <i>ad val.</i>
	Jackets and blazers:		
	6103.3100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6103.3200 --	Of cotton.	65% <i>ad val.</i>
	6103.3300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6103.3900 --	Of other textile materials.	65% <i>ad val.</i>
	Trousers, bib and brace overalls, breeches and shorts:		
	6103.4100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6103.4200 --	Of cotton.	65% <i>ad val.</i>
	6103.4300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6103.4900 --	Of other textile materials.	65% <i>ad val.</i>
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shirts (other than swimwear), knitted or crocheted.		
	Suits:		
	6104.1100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6104.1200 --	Of cotton.	65% <i>ad val.</i>
	6104.1300 --	Of synthetic fibres.	65% <i>ad val.</i>

1	2	3	4
6104.1900 --	Of other textile materials.		65% <i>ad val.</i>
	Ensembles:		
6104.2100 --	Of wool or fine animal hair.		65% <i>ad val.</i>
6104.2200 --	Of cotton.		65% <i>ad val.</i>
6104.2300 --	Of synthetic fibres.		65% <i>ad val.</i>
6104.2900 --	Of other textile materials.		65% <i>ad val.</i>
	Jackets and blazers:		
6104.3100 --	Of wool or fine animal hair.		65% <i>ad val.</i>
6104.3200 --	Of cotton.		65% <i>ad val.</i>
6104.3300 --	Of synthetic fibres.		65% <i>ad val.</i>
6104.3900 --	Of other textile materials.		65% <i>ad val.</i>
	Dresses:		
6104.4100 --	Of wool or fine animal hair.		65% <i>ad val.</i>
6104.4200 --	Of cotton.		65% <i>ad val.</i>
6104.4300 --	Of synthetic fibres.		65% <i>ad val.</i>
6104.4400 --	Of artificial fibres.		65% <i>ad val.</i>
6104.4900 --	Of other textile materials.		65% <i>ad val.</i>
	Skirts and divided skirts:		
6104.5100 --	Of wool or fine animal hair.		65% <i>ad val.</i>
6104.5200 --	Of cotton.		65% <i>ad val.</i>
6104.5300 --	Of synthetic fibres.		65% <i>ad val.</i>
6104.5900 --	Of other textile materials.		65% <i>ad val.</i>
	Trousers, bib and brace overalls, breeches and shorts:		
6104.6100 --	Of wool or fine animal hair.		65% <i>ad val.</i>
6104.6200 --	Of cotton.		65% <i>ad val.</i>
6104.6300 --	Of synthetic fibres.		65% <i>ad val.</i>
6104.6900 --	Of other textile materials.		65% <i>ad val.</i>
61.05	Men's or boys' shirts, knitted or crocheted.		
6105.1000 --	Of cotton.		65% <i>ad val.</i>
6105.2000 --	Of man-made fibres.		65% <i>ad val.</i>
6105.9000 --	Of other textile materials.		65% <i>ad val.</i>

1	2	3	4
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.		
	6106.1000 -	Of cotton.	65% <i>ad val.</i>
	6106.2000 -	Of man-made fibres.	65% <i>ad val.</i>
	6106.9000 -	Of other textile materials.	65% <i>ad val.</i>
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
	Underpants and briefs:		
	6107.1100 --	Of Cotton.	65% <i>ad val.</i>
	6107.1200 --	Of man-made fibres.	65% <i>ad val.</i>
	6107.1900 --	Of other textile materials.	65% <i>ad val.</i>
	Nightshirts and pyjamas:		
	6107.2100 --	Of cotton.	65% <i>ad val.</i>
	6107.2200 --	Of man-made fibres.	65% <i>ad val.</i>
	6107.2900 --	Of other textile materials.	65% <i>ad val.</i>
	Other:		
	6107.9100 --	Of cotton.	65% <i>ad val.</i>
	6107.9200 --	Of man-made fibres.	65% <i>ad val.</i>
	6107.9900 --	Of other textile materials.	65% <i>ad val.</i>
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.		
	Slips and petticoats:		
	6108.1100 --	Of man-made fibres.	65% <i>ad val.</i>
	6108.1900 --	Of other textile materials.	65% <i>ad val.</i>
	Briefs and panties:		
	6108.2100 --	Of cotton.	65% <i>ad val.</i>
	6108.2200 --	Of man-made fibres.	65% <i>ad val.</i>
	6108.2900 --	Of other textile materials.	65% <i>ad val.</i>
	Nightdresses and pyjamas:		
	6108.3100 --	Of cotton.	65% <i>ad val.</i>
	6108.3200 --	Of man-made fibres.	65% <i>ad val.</i>
	6108.3900 --	Of other textile materials.	65% <i>ad val.</i>

	Other:	
6108.9100	Of cotton.	65% <i>ad val.</i>
6108.9200	Of man-made fibres.	65% <i>ad val.</i>
6108.9900	Of other textile materials.	65% <i>ad val.</i>
61.09	T-shirts, singlets and other vests, knitted or crocheted.	
6109.1000	Of cotton.	65% <i>ad val.</i>
6109.9000	Of other textile materials.	65% <i>ad val.</i>
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
6110.1000	Of wool or fine animal hair.	65% <i>ad val.</i>
6110.2000	Of cotton.	65% <i>ad val.</i>
6110.3000	Of man-made fibres.	65% <i>ad val.</i>
6110.9000	Of other textile materials.	65% <i>ad val.</i>
61.11	Babies' garments and clothing accessories, knitted or crocheted.	
6111.1000	Of wool or fine animal hair.	65% <i>ad val.</i>
6111.2000	Of cotton.	65% <i>ad val.</i>
6111.3000	Of synthetic fibres.	65% <i>ad val.</i>
6111.9000	Of other textile materials.	65% <i>ad val.</i>
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	
	Track suits:	
6112.1100	Of cotton.	65% <i>ad val.</i>
6112.1200	Of synthetic fibres.	65% <i>ad val.</i>
6112.1900	Of other textile materials.	65% <i>ad val.</i>
6112.2000	Ski suits.	65% <i>ad val.</i>
	Men's or boys' swimwear:	
6112.3100	Of synthetic fibres.	65% <i>ad val.</i>
6112.3900	Of other textile materials.	65% <i>ad val.</i>
	Women's or girls' swimwear:	
6112.4100	Of synthetic fibres.	65% <i>ad val.</i>
6112.4900	Of other textile materials.	65% <i>ad val.</i>
61.13	6113.0000 Garments, made up of knitted or crocheted fabrics heading No. 59.03, 59.06 or 59.07.	65% <i>ad val.</i>

1	2	3	4
61.14	Other garments, knitted or crocheted.		
6114.1000 -	Of wool or fine animal hair.		65% <i>ad val.</i>
6114.2000 -	Of cotton.		65% <i>ad val.</i>
6114.3000 -	Of man-made fibres.		65% <i>ad val.</i>
6114.9000 -	Of other textile materials.		65% <i>ad val.</i>
61.15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.		
	Panty hose and tights		
6115.1100 --	Of synthetic fibres, measuring per single yarn less than 67 decitex.		65% <i>ad val.</i>
6115.1200 --	Of synthetic fibres, measuring per single yarn 67 decitex or more.		65% <i>ad val.</i>
6115.1900 --	Of other textile materials.		65% <i>ad val.</i>
6115.2000 -	Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex.		65% <i>ad val.</i>
	Other:		
6115.9100 --	Of wool or fine animal hair.		65% <i>ad val.</i>
6115.9200 --	Of cotton.		65% <i>ad val.</i>
6115.9300 --	Of synthetic fibres.		65% <i>ad val.</i>
6115.9900 --	Of other textile materials.		65% <i>ad val.</i>
61.16	Gloves, mittens and mitts, knitted or crocheted.		
6116.1000 -	Impregnated, coated or covered with plastics or rubber.		<i>ad val.</i>
	Other:		
6116.9100 --	Of wool or fine animal hair.		65% <i>ad val.</i>
6116.9200 --	Of cotton.		65% <i>ad val.</i>
6116.9300 --	Of synthetic fibres.		65% <i>ad val.</i>
6116.9900 --	Of other textile materials.		65% <i>ad val.</i>
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.		65% <i>ad val.</i>
6117.2000 -	Ties, bow ties and cravats.		65% <i>ad val.</i>
6117.8000 -	Other accessories.		65% <i>ad val.</i>

1	2	3	4
		Parts:	
6117.9010 ...	Elastic straps and bands.		65% <i>ad val.</i>
6117.9090 ...	Other.		65% <i>ad val.</i>

CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
NOT KNITTED OR CROCHETED*Notes.*

1.—This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).

2.—This Chapter does not cover:

- (a) Worn clothing or other worn articles of heading No. 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3.—For the purposes of headings Nos. 62.03 and 62.04:

- (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.97 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 waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they 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 the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7.—Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 62.14.

8.—Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9.—Articles of this Chapter may be made of metal thread.

Heading No.	Sub-Heading No.	Description of Goods	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:	

1	2	3	4
	6201.1100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6201.1200 --	Of cotton.	65% <i>ad val.</i>
	6201.1300 --	Of man-made fibres.	65% <i>ad val.</i>
	6201.1900 --	Of other textile materials.	65% <i>ad val.</i>
	--	Other:	
	6201.9100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6201.9200 --	Of cotton.	65% <i>ad val.</i>
	6201.9300 --	Of man-made fibres.	65% <i>ad val.</i>
	6201.9900 --	Of other textile materials.	65% <i>ad val.</i>
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.		
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
	6202.1100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6202.1200 --	Of cotton.	65% <i>ad val.</i>
	6202.1300 --	Of man-made fibres.	65% <i>ad val.</i>
	6202.1900 --	Of other textile materials.	65% <i>ad val.</i>
	--	Other:	
	6202.9100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6202.9200 --	Of cotton.	65% <i>ad val.</i>
	6202.9300 --	Of man-made fibres.	65% <i>ad val.</i>
	6202.9900 --	Of other textile materials.	65% <i>ad val.</i>
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.	65% <i>ad val.</i>
	6203.1200 --	Of Synthetic fibres.	65% <i>ad val.</i>
	6203.1900 --	Of other textile materials.	65% <i>ad val.</i>
	Ensembles:		
	6203.2100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6203.2200 --	Of cotton.	65% <i>ad val.</i>
	6203.2300 --	Of synthetic fibres.	65% <i>ad val.</i>

1	2	3	4
	6203.2900 --	Of other textile materials.	65% <i>ad val.</i>
		Jackets and blazers:	
	6203.3100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6203.3200 --	Of cotton.	65% <i>ad val.</i>
	6203.3300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6203.3900 --	Of other textile materials.	65% <i>ad val.</i>
		Trousers, bib and brace overalls, breeches and shorts:	
	6203.4100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6203.4200 --	Of cotton.	65% <i>ad val.</i>
	6203.4300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6203.4900 --	Of other textile materials.	65% <i>ad val.</i>
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		Suits:	
	6204.1100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6204.1200 --	Of cotton.	65% <i>ad val.</i>
	6204.1300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6204.1900 --	Of other textile materials.	65% <i>ad val.</i>
		Ensembles:	
	6204.2100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6204.2200 --	Of cotton.	65% <i>ad val.</i>
	6204.2300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6204.2900 --	Of other textile materials.	65% <i>ad val.</i>
		Jackets and blazers:	
	6204.3100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6204.3200 --	Of cotton.	65% <i>ad val.</i>
	6204.3300 --	Of synthetic fibres.	65% <i>ad val.</i>
	6204.3900 --	Of other textile materials.	65% <i>ad val.</i>
		Dresses:	
	6204.4100 --	Of wool or fine animal hair.	65% <i>ad val.</i>
	6204.4200 --	Of cotton.	65% <i>ad val.</i>
	6204.4300 --	Of synthetic fibres.	65% <i>ad val.</i>

1	2	3	4
6204.4400 --	Of artificial fibres.	65% <i>ad val.</i>	
6204.4900 --	Of other textile materials.	65% <i>ad val.</i>	
	Skirts and divided skirts:		
6204.5100 --	Of wool or fine animal hair.	65% <i>ad val.</i>	
6204.5200 --	Of cotton.	65% <i>ad val.</i>	
6204.5300 --	Of synthetic fibres.	65% <i>ad val.</i>	
6204.5900 --	Of other textile materials.	65% <i>ad val.</i>	
	Trousers, bib and brace overalls, breeches and shorts:		
6204.6100 --	Of wool or fine animal hair.	65% <i>ad val.</i>	
6204.6200 --	Of cotton.	65% <i>ad val.</i>	
6204.6300 --	Of synthetic fibres.	65% <i>ad val.</i>	
6204.6900 --	Of other textile materials.	65% <i>ad val.</i>	
62.05	Men's or boys' shirts		
6205.1000 -	Of wool or fine animal hair.	65% <i>ad val.</i>	
6205.2000 -	Of cotton.	65% <i>ad val.</i>	
6205.3000 -	Of man-made fibres.	65% <i>ad val.</i>	
6205.9000 -	Of other textile materials.	65% <i>ad val.</i>	
62.06	Women's or girls' blouses, shirts and shirt-blouses.		
6206.1000 -	Of silk or silk waste.	65% <i>ad val.</i>	
6206.2000 -	Of wool or fine animal hair.	65% <i>ad val.</i>	
6206.3000 -	Of cotton.	65% <i>ad val.</i>	
6206.4000 -	Of man-made fibres.	65% <i>ad val.</i>	
6206.9000 -	Of other textile materials.	65% <i>ad val.</i>	
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.	65% <i>ad val.</i>	
6207.1900 --	Of other textile materials.	65% <i>ad val.</i>	
	Nightshirts and pyjamas:		
6207.2100 --	Of cotton.	65% <i>ad val.</i>	
6207.2200 --	Of man-made fibres.	65% <i>ad val.</i>	
6207.2900 --	Of other textile materials.	65% <i>ad val.</i>	
	Other		

	6207.9100 --	Of cotton.	65% <i>ad val.</i>
	6207.9200 --	Of man-made fibres.	65% <i>ad val.</i>
	6207.9900 --	Of other textile materials.	65% <i>ad val.</i>
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.		
	Slips and petticoats:		
	6208.1100 --	Of man-made fibres.	65% <i>ad val.</i>
	6208.1900 --	Of other textile materials.	65% <i>ad val.</i>
	Nightdresses and pyjamas:		
	6208.2100 --	Of cotton.	65% <i>ad val.</i>
	6208.2200 --	Of man-made fibres.	65% <i>ad val.</i>
	6208.2900 --	Of other textile materials.	65% <i>ad val.</i>
	Other:		
	6208.9100 --	Of cotton.	65% <i>ad val.</i>
	6208.9200 --	Of man-made fibres.	65% <i>ad val.</i>
	6208.9900 --	Of other textile materials.	65% <i>ad val.</i>
62.09	Babies' garments and clothing accessories.		
	6209.1000 -	Of wool or fine animal hair.	65% <i>ad val.</i>
	6209.2000 -	Of cotton.	65% <i>ad val.</i>
	6209.3000 -	Of synthetic fibres.	65% <i>ad val.</i>
	6209.9000 -	Of other textile materials.	65% <i>ad val.</i>
62.10	Garments made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.		
	6210.1000 -	Of fabrics of heading No. 56.02 or 56.03	65% <i>ad val.</i>
	6210.2000 -	Other garments, of the type described in subheadings 6201.11 to 6201.19	65% <i>ad val.</i>
	6210.3000 -	Other garments, of the type described in subheadings 6201.11 to 6202.19	65% <i>ad val.</i>
	6210.4000 -	Other men's or boys' garments	65% <i>ad val.</i>
	6210.5000 -	Other women's or girls' garments	65% <i>ad val.</i>
62.11	Track suits, ski suits and swimwear; other garments.		
	Swimwear:		
	6211.1100 --	Men's or boys'	65% <i>ad val.</i>

1	2	3	4
	6211.1200 --	Women's or girls'	65% <i>ad val.</i>
	6211.2000 -	Ski suits	65% <i>ad val.</i>
		Other garments, men's or boys':	
	6211.3100 --	Of wool or fine animal hair	65% <i>ad val.</i>
	6211.3200 -	Of cotton	65% <i>ad val.</i>
	6211.3300 --	Of man-made fibres	65% <i>ad val.</i>
	6211.3900 --	Of other textile materials	65% <i>ad val.</i>
		Other garments, women's or girls':	
	6211.4100 --	Of wool or fine animal hair	65% <i>ad val.</i>
	6211.4200 --	Of cotton	65% <i>ad val.</i>
	6211.4300 --	Of man-made fibres	65% <i>ad val.</i>
	6211.4900 --	Of other textile materials	65% <i>ad val.</i>
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
	6212.1000 -	Brassieres	65% <i>ad val.</i>
	6212.2000 -	Girdles and panty-girdles	65% <i>ad val.</i>
	6212.3000 -	Corselettes	65% <i>ad val.</i>
	6212.9000 -	Other	65% <i>ad val.</i>
62.13		Handkerchiefs.	
	6213.1000 -	Of silk or silk waste	65% <i>ad val.</i>
	6213.2000 -	Of cotton	65% <i>ad val.</i>
	6213.9000 -	Of other textile materials	65% <i>ad val.</i>
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
	6214.1000 -	Of silk or silk waste	65% <i>ad val.</i>
	6214.2000 -	Of wool or fine animal hair	65% <i>ad val.</i>
	6214.3000 -	Of synthetic fibres	65% <i>ad val.</i>
	6214.4000 -	Of artificial fibres	65% <i>ad val.</i>
	6214.9000 -	Of other textile materials	65% <i>ad val.</i>
62.15		Ties, bow ties and cravats.	
	6215.1000 -	Of silk or silk waste	65% <i>ad val.</i>
	6215.2000 -	Of man made fibres	65% <i>ad val.</i>
	6215.9000 -	Of other textile materials	65% <i>ad val.</i>

1	2	3	4
62.16	6216.0000	Gloves, mittens and mitts.	65% ad val.
62.17		Other made up clothing accessories: parts or garments or of clothing accessories, other than those of heading No. 62.12.	
		Accessories:	
	6217.1010	Shoulder or other pads	65% ad val.
	6217.1090	Other	65% ad val.
	6217.9000	Parts	65% ad val.

CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES ; SETS ; WORN CLOTHING AND WORN TEXTILE ARTICLES ; RAGS

Notes:

- 1.—Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.—Sub-Chapter I does not cover :
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 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 headings 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	Rate of Duty
1	2	3	4
I.—OTHER MADE UP TEXTILE ARTICLES			
63.01	Blankets and Travelling Rugs.		
	6301.1000 -	Electric blankets.	65% <i>ad val.</i>
	6301.2000 -	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair.	65% <i>ad val.</i>
	6301.3000 -	Blankets (other than electric blankets) and travelling rugs, of cotton.	65% <i>ad val.</i>
	6301.4000 -	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	65% <i>ad val.</i>
	6301.9000 -	Other blankets and travelling rugs.	65% <i>ad val.</i>
63.02	Bed linen, table linen, toilet linen and kitchen linen		
	6302.1000 -	Bed linen, knitted or crocheted.	65% <i>ad val.</i>
		Other bed linen, printed:	
	6302.2100 -	Of cotton.	65% <i>ad val.</i>
	6302.2200 -	Of man-made fibres.	65% <i>ad val.</i>
	6302.2900 -	Of other textile materials.	65% <i>ad val.</i>
		Other bed linen:	
	6302.3100 -	Of cotton.	65% <i>ad val.</i>
	6302.3200 -	Of man-made fibres.	65% <i>ad val.</i>
	6302.3900 -	Of other textile materials.	65% <i>ad val.</i>
	6302.4000 -	Table linen, knitted or crocheted.	65% <i>ad val.</i>
		Other Table linen	
	6302.5100 -	Of cotton.	65% <i>ad val.</i>
	6302.5200 -	Of flax.	65% <i>ad val.</i>
	6302.5300 -	Of man-made fibres.	65% <i>ad val.</i>
	6302.5900 -	Of other textile materials.	65% <i>ad val.</i>
	6302.6000 -	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton.	65% <i>ad val.</i>
		Other:	
	6302.9100 -	Of cotton.	65% <i>ad val.</i>
	6302.9200 -	Of flax.	65% <i>ad val.</i>
	6302.9300 -	Of man-made fibres.	65% <i>ad val.</i>

	6302.9900 --	Of other textile materials.	65% <i>ad val.</i>
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
		Knitted or crocheted:	
	6303.1100 --	Of cotton.	65% <i>ad val.</i>
	6303.1200 --	Of synthetic fibres.	65% <i>ad val.</i>
	6303.1900 --	Of other textile materials.	65% <i>ad val.</i>
		Other:	
	6303.9100 --	Of cotton.	65% <i>ad val.</i>
	6303.9200 --	Of synthetic fibres.	65% <i>ad val.</i>
	6303.9900 --	Of other textile materials.	65% <i>ad val.</i>
63.04		Other Furnishing Articles, Excluding those of Heading No. 94.04.	
		Bedspreads:	
	6304.1100 --	Knitted or crocheted.	65% <i>ad val.</i>
	6304.1900 --	Other.	65% <i>ad val.</i>
		Other:	
	6304.9100 --	Knitted or crocheted.	65% <i>ad val.</i>
	6304.9200 --	Not knitted or crocheted, of cotton.	65% <i>ad val.</i>
	6304.9300 --	Not knitted or crocheted, of synthetic fibres.	65% <i>ad val.</i>
	6304.9900 --	Not knitted or crocheted, of other textile materials.	65% <i>ad val.</i>
63.05		Sacks and bags, of a kind used for the packing of goods.	
		Of jute or of other textile bast fibres of heading No. 53.03:	
	6305.1010 ---	Of jute.	65% <i>ad val.</i>
	6305.1090 ---	Other.	65% <i>ad val.</i>
	6305.2000 -	Of cotton.	65% <i>ad val.</i>
		Of man-made textile materials:	
	6305.3200 --	Flexible intermediate bulk containers.	65% <i>ad val.</i>
	6305.3300 --	Other, of polyethylene or polypropylene strip or the like.	65% <i>ad val.</i>
	6305.3900 --	Other.	65% <i>ad val.</i>
	6305.9000 -	Of other textile materials.	65% <i>ad val.</i>

1	2	3	4
63.06	Tarpaulins, awnings and sunblinds ; tents ; sails for boats, sailboards or landcraft, camping goods.		
	Tarpaulins, awnings and sunblinds :		
	6306.1100 --	Of cotton.	65% <i>ad val.</i>
	6306.1200 --	Of synthetic fibres.	65% <i>ad val.</i>
	6306.1900 --	Of other textile materials.	65% <i>ad val.</i>
	Tents :		
	6306.2100 --	Of cotton.	65% <i>ad val.</i>
	6306.2200 --	Of synthetic fibres.	65% <i>ad val.</i>
	6306.2900 --	Of other textile materials.	65% <i>ad val.</i>
	Sails :		
	6306.3100 --	Of synthetic fibres.	65% <i>ad val.</i>
	6306.3900 --	Of other textile materials.	65% <i>ad val.</i>
	Pneumatic mattresses :		
	6306.4100 --	Of cotton.	65% <i>ad val.</i>
	6306.4900 --	Of other textile materials.	65% <i>ad val.</i>
	Other :		
	6306.9100 --	Of cotton.	65% <i>ad val.</i>
	6306.9900 --	Of other textile materials.	65% <i>ad val.</i>
63.07	Other made up articles, including dress patterns.		
	6307.1000 -	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.	65% <i>ad val.</i>
	6307.2000 -	Life-jackets and life belts.	65% <i>ad val.</i>
	6307.9000 -	Other.	65% <i>ad val.</i>
	II.—SETS		
63.08	6308.0000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	65% <i>ad val.</i>
	III.—WORN CLOTHING AND WORN TEXTILE ARTICLES, RAGS		
63.09	6309.0000	Worn clothing and other worn articles.	10% <i>ad val.</i>
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, or textile materials.		
	6310.1000 -	Sorted	65% <i>ad val.</i>
	6310.9000 -	Other.	65% <i>ad val.</i>

SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes.

1.—This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading No. 63.09;
- (d) Articles of asbestos (heading No. 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.—For the purposes of heading No. 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3.—For the purposes of this Chapter:

- (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term "leather" refers to the goods of headings Nos. 41.04 to 41.09.

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.

Sub-heading Note.

1.—For the purposes of sub-headings Nos. 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, springs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
64.01		Waterproof footwear with outer soles and uppers or rubber or of plastics, the uppers or 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.	65% <i>ad val.</i>
		Other footwear:	
	6401.9100 --	Covering the knee.	65% <i>ad val.</i>
	6401.9200 --	Covering the ankle but not covering the knee.	65% <i>ad val.</i>
	6401.9900 --	Other.	65% <i>ad val.</i>
64.02		Other footwear with outer soles and uppers or rubber or plastics.	
		Sports footwear:	
	6402.1200 --	Ski-boots, cross-country ski footwear and snowboard boots.	65% <i>ad val.</i>
	6402.1900 --	Other.	65% <i>ad val.</i>
	6402.2000 -	Footwear with upper straps or thongs assembled to the sole by means of plugs.	65% <i>ad val.</i>

6402.3000 --	Other footwear, incorporating a protective metal toe-cap.	65% <i>ad val.</i>
	Other footwear:	
6402.9100 --	Covering the ankle.	65% <i>ad val.</i>
6402.9900 --	Other.	65% <i>ad val.</i>
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
	Sports footwear:	
6403.1200 --	Ski-boots, cross-country ski footwear and snow-board boots.	65% <i>ad val.</i>
6403.1900 --	Other.	65% <i>ad val.</i>
6403.2000 --	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	65% <i>ad val.</i>
6403.3000 --	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.	65% <i>ad val.</i>
6403.4000 --	Other footwear, incorporating a protective metal toe-cap.	65% <i>ad val.</i>
	Other footwear with outer soles of leather:	
6403.5100 --	Covering the ankle.	65% <i>ad val.</i>
6403.5900 --	Other.	65% <i>ad val.</i>
	Other footwear:	
6403.9100 --	Covering the ankle.	65% <i>ad val.</i>
6403.9900 --	Other.	65% <i>ad val.</i>
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
	Footwear with outer soles of rubber or plastics:	
6404.1100 --	Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and the like.	65% <i>ad val.</i>
6404.1900 --	Other.	65% <i>ad val.</i>
6404.2000 --	Footwear with outer soles of leather or composition leather.	65% <i>ad val.</i>
64.05	Other footwear.	
6405.1000 --	With uppers of leather or composition leather.	65% <i>ad val.</i>
6405.2000 --	With uppers of textile materials.	65% <i>ad val.</i>
6405.9000 --	Other.	65% <i>ad val.</i>

1	2	3	4
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.		
6406.1000	Uppers and parts thereof, other than stiffeners.	45% ad val.	
6406.2000	Outer soles and heels, of rubber or plastics.	35% ad val.	
	Other:		
6406.9100	Of wood.	45% ad val.	
6406.9900	Of other materials.	45% ad val.	

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes.

1.—This Chapter does not cover:

- (a) Worn headgear of heading No. 63.09;
- (b) Asbestos headgear (heading No. 68.12); or
- (c) Dolls' hats, other toy 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 in spirals.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
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.	65% 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.	65% 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.	65% 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.	65% 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.	65% ad val.
	6505.9000	Other.	65% ad val.

1	2	3	4
65.06		Other headgear, whether or not lined or trimmed.	
		Safety headgear:	
	6506.1010 ---	Motorcyclist crash helmets.	35% <i>ad val.</i>
	6506.1020 ---	Industrial safety helmets excluding steel helmets.	35% <i>ad val.</i>
	6506.1030 ---	Steel helmets.	35% <i>ad val.</i>
	6506.1090 ---	Other:	65% <i>ad val.</i>
		Other:	
	6506.9100 --	Of rubber or of plastics.	65% <i>ad val.</i>
	6506.9200 --	Of furskin.	65% <i>ad val.</i>
	6506.9900 --	Of other materials.	65% <i>ad val.</i>
65.07	6507.0000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	65% <i>ad val.</i>

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 accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 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	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.	65% <i>ad val.</i>
		Other:	
	6601.9100 --	Having a telescopic shaft.	65% <i>ad val.</i>
	6601.9900 --	Other.	65% <i>ad val.</i>

1	2	3	4
66.02	6602.0000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	65% <i>ad val.</i>
66.03		Parts, trimmings and accessories of articles of heading No. 66.01 or 66.02.	
	6603.1000	Handles and knobs.	55% <i>ad val.</i>
	6603.2000	Umbrella frames, including frames mounted on shafts (sticks)	55% <i>ad val.</i>
	6603.9000	Other.	55% <i>ad val.</i>

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 sieves (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 trimming 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 stamping or other process, or consisting of parts assembled otherwise than by binding, gluing, fitting into one another or similar methods.

Heading No.	Sub-Heading No.	Description of Goods	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).	55% <i>ad val.</i>
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
	6702.1000	Of plastic.	65% <i>ad val.</i>
	6702.9000	Of other materials.	65% <i>ad val.</i>
67.03	6703.0000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	45% <i>ad val.</i>
67.04		Wigs, false beard, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles, of human hair not elsewhere specified or included.	
		Of synthetic textile materials:	
	6704.1100	Complete wigs.	55% <i>ad val.</i>
	6704.1900	Other.	55% <i>ad val.</i>
	6704.2000	Of human hair.	55% <i>ad val.</i>
	6704.9000	Of other materials.	55% <i>ad val.</i>

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);
- (i) 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 requisities);
- (m) Articles of heading No. 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) 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	Rate of Duty
1	2	3	4
68.01	6801.0000	Setts, curbstones and flagstones, of natural stone (except slate).	65% <i>ad val.</i>
68.02		Worked Monumental or building stone (Except slate) and articles thereof, other than goods of heading No. 68.01; Mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
	6802.1000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square	65% <i>ad val.</i>

1	2	3	4
		the side of which is less than 7 cm; artificially coloured granules, chippings and powder.	
		Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
	6802.2100 --	Marble, travertine and alabaster:	65% <i>ad val.</i>
	6802.2200 --	Other calcareous stone:	65% <i>ad val.</i>
	6802.2300 --	Granite:	65% <i>ad val.</i>
	6802.2900 --	Other stone:	65% <i>ad val.</i>
		Other:	
	6802.9100 --	Marble, travertine and alabaster:	65% <i>ad val.</i>
	6802.9200 --	Other calcareous stone:	65% <i>ad val.</i>
	6802.9300 --	Granite:	65% <i>ad val.</i>
	6802.9900 --	Other stone:	65% <i>ad val.</i>
68.03	6803.0000	Worked slate and articles of slate or of agglomerated slate:	65% <i>ad val.</i>
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:	
	6804.1000 --	Millstones and grindstones for milling, grinding or pulping:	35% <i>ad val.</i>
		Other millstones, grindstones, grinding wheels and the like:	
	6804.2100 --	Of agglomerated synthetic or natural diamond:	35% <i>ad val.</i>
		Of other agglomerated abrasives or of ceramics:	
	6804.2210 ---	Millstones and grindstones:	35% <i>ad val.</i>
	6804.2220 ---	Grinding wheels and discs exceeding 60 cm in diameter:	35% <i>ad val.</i>
	6804.2230 ---	Heads, points and the like:	35% <i>ad val.</i>
	6804.2290 ---	Other:	35% <i>ad val.</i>
		Of natural stone:	
	6804.2310 ---	Millstones and grindstones:	35% <i>ad val.</i>
	6804.2320 ---	Grinding wheels and discs exceeding 60 cm in diameter:	35% <i>ad val.</i>

1	2	3	4
	6804.2330 ---	Heads, points and the like.	35% <i>ad val.</i>
	6804.2390 ---	Other.	35% <i>ad val.</i>
	6804.3000 -	Hand sharpening or polishing stones.	35% <i>ad val.</i>
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.		
	6805.1000 -	On a base of woven textile fabric only.	55% <i>ad val.</i>
	6805.2000 -	On a base of paper or paper board only.	55% <i>ad val.</i>
	6805.3000 -	On a base of other materials.	55% <i>ad val.</i>
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of chapter 69.		
	6806.1000 -	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	55% <i>ad val.</i>
	6806.2000 -	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof).	25% <i>ad val.</i>
	6806.9000 -	Other.	55% <i>ad val.</i>
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
	6807.1000 -	In rolls.	55% <i>ad val.</i>
	6807.9000 -	Other.	55% <i>ad val.</i>
68.08	Panels, boards, tiles, blocks and similar articles of vegetables fibre, of straw or shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.		
	6808.0010 ---	Tiles, blocks and similar articles.	65% <i>ad val.</i>
	6808.0090 ---	Other.	65% <i>ad val.</i>
68.09	Articles of plaster or of compositions based on plaster.		
	Boards, sheets, panels, tiles and similar articles, not ornamented:		
	6809.1100 --	Faced or reinforced with paper or paperboard only.	65% <i>ad val.</i>
	6809.1900 --	Other.	65% <i>ad val.</i>

	3	4
	Other articles:	
	6809.9010 - Industrial moulds.	10% <i>ad val.</i>
	6809.9090 - Other.	65% <i>ad val.</i>
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
	Tiles, flagstones, bricks and similar articles:	
	6810.1100 - Building blocks, and bricks.	65% <i>ad val.</i>
	6810.1900 - Other.	65% <i>ad val.</i>
	Other articles:	
	6810.9100 - Prefabricated structural components for building or civil engineering.	65% <i>ad val.</i>
	6810.9900 - Other.	65% <i>ad val.</i>
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	
	6811.1000 - Corrugated sheets.	65% <i>ad val.</i>
	6811.2000 - Other sheets, panels, tiles and similar articles.	65% <i>ad val.</i>
	6811.3000 - Tubes, pipes and tube or pipe fittings.	65% <i>ad val.</i>
	6811.9000 - Other articles.	65% <i>ad val.</i>
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13.	
	6812.1000 - Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate.	65% <i>ad val.</i>
	6812.2000 - Yarn and thread.	65% <i>ad val.</i>
	6812.3000 - Cords and string, whether or not plated.	65% <i>ad val.</i>
	6812.4000 - Woven or knitted fabric.	65% <i>ad val.</i>
	Clothing, clothing accessories, footwear and headgear:	
	6812.5010 - Clothing.	65% <i>ad val.</i>
	6812.5090 - Other.	65% <i>ad val.</i>
	6812.6000 - Paper, millboard and felt.	65% <i>ad val.</i>
	6812.7000 - Compressed asbestos fibre jointing, in sheets or rolls.	65% <i>ad val.</i>

1	2	3	4
	5812.9000 -	Other.	65% <i>ad val.</i>
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	
	6813.1000 -	Brake linings and pads.	40% <i>ad val.</i>
	6813.9000 -	Other.	65% <i>ad val.</i>
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
	6814.1000 -	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support.	55% <i>ad val.</i>
	6814.9000 -	Other.	55% <i>ad val.</i>
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
	6815.1000 -	Non-electrical articles of graphite or other carbon.	65% <i>ad val.</i>
	6815.2000 -	Articles of peat.	65% <i>ad val.</i>
		Other articles:	
		Containing magnesite, dolomite or chromite:	
	6815.9110 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% <i>ad val.</i>
	6815.9190 ---	Other.	65% <i>ad val.</i>
		Other:	
	6815.9910 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% <i>ad val.</i>
	6815.9990 -	Other.	65% <i>ad val.</i>

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 classifiable in headings Nos. 69.01 to 69.03.

2.—This Chapter does not cover:

- (a) Products of heading No. 28.44;
- (b) Articles of heading No. 68.04;
- (c) Articles of Chapter 71 (for example, imitation jewellery);
- (d) Cermets of heading No. 81.13;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading No. 85.46), or fittings of insulating material of heading No. 85.47;
- (g) Artificial teeth (heading No. 90.21);
- (h) Articles of Chapter 91 (for example, clocks and clock cases);
- (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading No. 96.06 (for example, buttons) or of heading No. 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

I.—GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
69.01	6901.0000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	65% <i>ad val.</i>
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
		Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as mgo, Cao or Cr ₂ O ₃ .	
	6902.1010 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% <i>ad val.</i>
	6902.1090 ---	Other.	65% <i>ad val.</i>
		Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:	
	6902.2010 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% <i>ad val.</i>
	6902.2090 ---	Other.	65% <i>ad val.</i>

1	2	3	4
	Other:		
6902.9010 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% ad val.	
6902.9090 ---	Other.	65% 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.		
	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products:		
6903.1010 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% ad val.	
6903.1090 ---	Other.	65% ad val.	
	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂):		
6903.2010 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% ad val.	
6903.2090 ---	Other.	65% ad val.	
	Other:		
6903.9010 ---	Refractory products of a kind used in industrial ovens, kilns and furnaces.	35% ad val.	
6903.9090 ---	Other.	65% ad val.	

II.—OTHER CERAMIC PRODUCTS

69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
6904.1000 -	Building bricks.	65% ad val.	
6904.9000 -	Other.	65% ad val.	
69.05	Roofing Tiles, chimney-pots, cowl, chimney liners, architectural ornaments and other ceramic constructional goods.		
6905.1000 -	Roofing tiles.	65% ad val.	
6905.9000 -	Other.	65% ad val.	
69.06	6906.0000	Ceramic pipes, conduits, guttering and pipe fittings.	65% 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.		

1	2	3	4
	6907.1000 -	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	65% <i>ad val.</i>
	6907.9000 -	Other.	65% <i>ad val.</i>
69.08		Glazed ceramic flages 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.	65% <i>ad val.</i>
	6908.9000 -	Other.	65% <i>ad val.</i>
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	
		Ceramic wares for laboratory, chemical, or other technical uses:	
	6909.1100 -	Of porcelain or china.	65% <i>ad val.</i>
	6909.1200 -	Articles having a hardness equivalent to 9 or more on the mohs scale.	65% <i>ad val.</i>
	6909.1900 -	Other.	65% <i>ad val.</i>
	6909.9000 -	Other.	65% <i>ad val.</i>
69.10		Ceramic sinks, wash basin, wash basins pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
	6910.1000 -	Of porcelain or china.	65% <i>ad val.</i>
	6910.9000 -	Other.	65% <i>ad val.</i>
69.11		Tableware, kitchenware, other household articles and toilet articles, or porcelain or china.	
	6911.1000 -	Tableware and kitchenware.	65% <i>ad val.</i>
	6911.9000 -	Other.	65% <i>ad val.</i>
69.12		Ceramic sinks, wash basins, wash basin pedestals, baths, and toilet articles, other than of porcelain or china.	
	6912.0010 -	Tableware and kitchenware.	65% <i>ad val.</i>
	6912.0090 -	Other.	65% <i>ad val.</i>
69.13		Statuettes and other ornamental ceramic articles.	
	6913.1000 -	Of porcelain or china.	65% <i>ad val.</i>

1	2	3	4
6913.9000	Other.		65% <i>ad val.</i>
9.14	Other ceramic articles.		
6914.1000	Of porcelain or china.		65% <i>ad val.</i>
	Other:		
6914.9010 ---	Radiant plates for gas heaters.		45% <i>ad val.</i>
6914.9020 ---	Filter elements.		45% <i>ad val.</i>
6914.9090 ---	Other.		65% <i>ad val.</i>

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 of heading No. 85.47;
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 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 reasons of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;

- (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.—The products referred to in heading 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 (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B_2O_3) contents 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.

Sub-heading Note.

1.—For the purposes of sub-headings Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
70.01	7001.0000	Cullet and other waste and scrap of glass; glass in the mass.	15% <i>ad val.</i>
70.02		Glass in balls (other than microspheres or heading No. 70.18), rods or tubes, unworked.	
	7002.1000	Balls.	35% <i>ad val.</i>
	7002.2000	Rods.	35% <i>ad val.</i>
		Tubes:	
	7002.3100	Of fused quartz or other fused silica.	35% <i>ad val.</i>
	7002.3200	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C.	35% <i>ad val.</i>

		Other:	
	7002.3910 ---	Neutral glass tubing of a kind used for the manufacture of ampoules.	45% <i>ad val.</i>
	7002.3990 ---	Other:	55% <i>ad val.</i>
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
		Non-wired sheets:	
	7003.1200 --	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	55% <i>ad val.</i>
	7003.1900 --	Other:	55% <i>ad val.</i>
	7003.2000 --	Wired sheets.	55% <i>ad val.</i>
	7003.3000 --	Profiles.	55% <i>ad val.</i>
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	7004.2000 --	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer.	55% <i>ad val.</i>
	7004.9000 --	Other glass.	55% <i>ad val.</i>
70.05		Float Glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	7005.1000 --	Non-wired glass, having an absorbent reflecting or non-reflecting layer.	55% <i>ad val.</i>
		Other non-wired glass:	
	--	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:	
	7005.2110 ---	Of a kind used for sunglasses.	25% <i>ad val.</i>
	7005.2190 ---	Other.	55% <i>ad val.</i>
	7005.2900 --	Other.	55% <i>ad val.</i>
	7005.3000 --	Wired glass.	55% <i>ad val.</i>
70.06	7006.0000	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	55% <i>ad val.</i>
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
		Toughened (tempered) safety glass:	
	7007.1100 --	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.	65% <i>ad val.</i>

1	2	3	4
7007.1900	Other		65% <i>ad val.</i>
	Laminated safety glass:		
7007.2100	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.		65% <i>ad val.</i>
7007.2900	Other.		65% <i>ad val.</i>
7008.0000	Multiple-walled insulating units of glass.		65% <i>ad val.</i>
	Glass mirrors, whether or not framed, including rear-view mirrors.		
7009.1000	Rear-view mirrors for vehicles.		65% <i>ad val.</i>
	Other:		
7009.9100	Unframed.		65% <i>ad val.</i>
7009.9200	Framed.		65% <i>ad val.</i>
	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, or a kind used for the conveyance or packing of goods; preserving jars or glass; stoppers, lids and other closures, or glass.		
7010.1000	Ampoules.		65% <i>ad val.</i>
7010.2000	Stoppers, lids and other closures.		65% <i>ad val.</i>
	Other, of a capacity:		
7010.9100	Exceeding 1 l.		65% <i>ad val.</i>
7010.9200	Exceeding 0.33 l but not exceeding 1 l.		65% <i>ad val.</i>
7010.9300	Exceeding 0.15 l but not exceeding 0.33 l.		65% <i>ad val.</i>
7010.9400	Not exceeding 0.15 l.		65% <i>ad val.</i>
	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes of the like.		
7011.1000	For electric lighting.		45% <i>ad val.</i>
7011.2000	For cathode-ray tubes.		45% <i>ad val.</i>
7011.9000	Other.		45% <i>ad val.</i>
7012.0000	Glass inners for vacuum flasks or for other vacuum vessels.		55% <i>ad val.</i>
	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.		65% <i>ad val.</i>
	Drinking glasses other than of glass-ceramics:		

1	2	3	4
	7013.2100 --	Of lead crystal.	65% ad v
	7013.2900 --	Other.	65% ad v
		Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics.	
	7013.3100 --	Of lead crystal.	65% ad v
	7013.3200 --	Of glass having a linear coefficient of expansion not exceedign 5×10^{-6} per kelvin within a temperature range of 0°C to 300°C.	65% ad
	7013.3900 --	Other.	65% ad
		Other glassware	
	7013.9100 -	Of lead crystal.	65% ad
	7013.9900 --	Other.	65% ad
70.14		Signalling glassware and optical elements or glass (other than those of heading No. 70.15),not optically worked.	
	7014.0010 ---	Signalling glassware.	55% ad
	7014.0020 ---	Optical elements of glass.	45% ad
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.	
		Glasses for corrective spectacles:	
	7015.1010 ---	Rough ophthalmic blanks.	10% ad
	7015.1090 ---	Other.	35% ad
	7015.9000 -	Other.	35% ad
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 balocks, panels, plates, shells or similar forms.	
	7016.1000 -	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	65% ad
		Other:	
	7016.9010 ---	Leaded lights and the like.	65% ad
	7016.9090 ---	Other.	65% ad

1	2	3	4
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.		
7017.1000	Of fused quartz or other fused silica.	35% ad val.	
7017.2000	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C.	35% ad val.	
7017.9000	Other.	35% ad val.	
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 or lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.		
	Glass bead, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:		
7018.1010	Glass beads.	10% ad val.	
7018.1020	Glass chatons or fancies and glass trimmings.	10% ad val.	
7018.1090	Other.	55% ad val.	
7018.2000	Glass microspheres not exceeding 1 mm in diameter.	55% ad val.	
	Other:		
7018.9010	Glass eyes.	25% ad val.	
7018.9090	Other.	65% ad val.	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).		
	Silvers, rovings, yarn and chopped strands:		
7019.1100	Chopped strands, of a length of not more than 50 mm.	25% ad val.	
7019.1200	Rovings.	25% ad val.	
7019.1900	Other.	25% ad val.	
	Thin sheets (voiles) webs, mats, mattresses, boards and similar nonwoven products:		
7019.3100	Mats.	45% ad val.	
7019.3200	Thin sheets (voiles).	45% ad val.	
7019.3900	Other.	55% ad val.	
7019.4000	Woven fabrics of rovings.	55% ad val.	
	Other woven fabrics:		

1	2	3	4
		Of a width not exceeding 30cm :	
7019.5110 ---	Tyre fabric.		10% <i>ad val.</i>
7019.5190 ---	Other.		55% <i>ad val.</i>
		Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex :	
7019.5210 ---	Tyre fabric.		10% <i>ad val.</i>
7019.5290 ---	Other.		55% <i>ad val.</i>
7019.5900 --	Other.		55% <i>ad val.</i>
	Other :		
7019.9010 ---	For machinery.		45% <i>ad val.</i>
7019.9020 ---	For electric insulation.		45% <i>ad val.</i>
7019.9030 ---	For welders' shields.		45% <i>ad val.</i>
7019.9090 ---	Other.		55% <i>ad val.</i>
70.20	Other articles of glass.		
7020.0010 ---	Articles used for industrial purposes.		55% <i>ad val.</i>
7020.0090 ---	Other.		65% <i>ad val.</i>

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 ⁽¹⁾.

(b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.—This Chapter does not cover :

- (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example, lustres);
- (d) Supported catalysts (heading No. 38.15);
- (e) Articles of heading No. 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
- (f) Articles of heading No. 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (i) umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder or precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

1	2	3	4
		Of a width not exceeding 30cm :	
7019.5110 ---	Tyre fabric.		10% <i>ad val.</i>
7019.5190 ---	Other.		55% <i>ad val.</i>
		Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex :	
7019.5210 ---	Tyre fabric.		10% <i>ad val.</i>
7019.5290 ---	Other.		55% <i>ad val.</i>
7019.5900 --	Other.		55% <i>ad val.</i>
	Other :		
7019.9010 ---	For machinery.		45% <i>ad val.</i>
7019.9020 ---	For electric insulation.		45% <i>ad val.</i>
7019.9030 ---	For welders' shields.		45% <i>ad val.</i>
7019.9090 ---	Other.		55% <i>ad val.</i>
70.20	Other articles of glass.		
7020.0010 ---	Articles used for industrial purposes.		55% <i>ad val.</i>
7020.0090 ---	Other.		65% <i>ad val.</i>

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 (1).

(b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3.—This Chapter does not cover:

- (a) Amalgams of precious metal, or colloidal precious metal (heading No. 28.43);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example, lustres);
- (d) Supported catalysts (heading No. 38.15);
- (e) Articles of heading No. 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
- (f) Articles of heading No. 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (i) umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading No. 68.04 or 68.05 or Chapter 82, containing dust or powder or precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 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, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.—For the purposes of this Chapter, any alloy (including a sintered mixture and an 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 precious metal.

7.—Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

articles are to be classified in that heading and in no other heading of the Nomenclature.

9.—For the purposes 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, bracelet necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10.—For the purposes of heading No. 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.

11.—For the purposes of heading No. 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, or 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 clad with precious metal.

Sub-heading Notes.

1.—For the purposes of sub-headings Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.

2.—Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of sub-headings Nos. 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

3.—For the classification of alloys in the sub-headings 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.

- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 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, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.—For the purposes of this Chapter, any alloy (including a sintered mixture and an 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 precious metal.

7.—Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

—Subject to Note 1 (a) to Section VI, goods answering to a description in heading No. 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9.—For the purposes 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, bracelet necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

10.—For the purposes of heading No. 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.

11.—For the purposes of heading No. 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, or 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 clad with precious metal.

Sub-heading Notes.

1.—For the purposes of sub-headings Nos. 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5mm.

2.—Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of sub-headings Nos. 7110.11 and 7110.19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.

3.—For the classification of alloys in the sub-headings 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	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; pearls, natural or cultured, temporarily strung for convenience of transport.	
	7101.1000	Natural pearls	15% <i>ad val.</i>
		Cultured pearls:	
	7101.2100	Unworked.	15% <i>ad val.</i>
	7101.2200	Worked.	15% <i>ad val.</i>
71.02		Diamonds, whether or not worked, but not mounted or set.	
	7102.1000	Unsorted.	15% <i>ad val.</i>
		Industrial:	
	7102.2100	Unworked or simply sawn, cleaved or bruted.	15% <i>ad val.</i>
	7102.2900	Other.	15% <i>ad val.</i>
		Non-industrial:	
	7102.3100	Unworked or simply sawn, cleaved or bruted.	15% <i>ad val.</i>
	7102.3900	Other.	15% <i>ad val.</i>
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
	7103.1000	Unworked or simply sawn or roughly shaped.	15% <i>ad val.</i>
		Otherwise worked:	
	7103.9100	Rubies, sapphires and emeralds.	15% <i>ad val.</i>
	7103.9900	Other.	15% <i>ad val.</i>
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
	7104.1000	Piezo-electric quartz.	15% <i>ad val.</i>
		Other, unworked or simply sawn or roughly shaped.	
	7104.2010	Industrial synthetic diamonds.	15% <i>ad val.</i>
	7104.2020	Other synthetic stones.	10% <i>ad val.</i>
	7104.2090	Other.	15% <i>ad val.</i>
		Other:	

	7104.9010 ---	Industrial reconstructed synthetic diamonds.	15% <i>ad val.</i>
	7104.9020 ---	Synthetic stones including synthetic diamonds further worked sharpened and graded according to size quality, shape and shade.	10% <i>ad val.</i>
	7104.9030 ---	Cubic Zirconia.	10% <i>ad val.</i>
	7104.9090 ---	Other.	15% <i>ad val.</i>
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
	7105.1000 -	Of diamond.	15% <i>ad val.</i>
	7105.9000 -	Other.	15% <i>ad val.</i>
	H. - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.1000 -	Powder.	15% <i>ad val.</i>
		Other:	
	7106.9100 --	Unwrought.	15% <i>ad val.</i>
		Semi-manufactured:	
	7106.9210 ---	Silver thread and wire.	15% <i>ad val.</i>
	7106.9290 ---	Other.	15% <i>ad val.</i>
71.07	7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
		Non-monetary:	
	7108.1100 --	Powder.	15% <i>ad val.</i>
	7108.1200 --	Other unwrought forms.	15% <i>ad val.</i>
	7108.1300 --	Other semi-manufactured forms.	15% <i>ad val.</i>
	7108.2000 -	Monetary.	15% <i>ad val.</i>
71.09	7109.0000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	15% <i>ad val.</i>
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	
		Platinum:	
	7110.1100 --	Unwrought or in powder form.	15% <i>ad val.</i>

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
1. 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; pearls, natural or cultured, temporarily strung for convenience of transport.	
	7101.1000	Natural pearls	15% <i>ad val.</i>
		Cultured pearls:	
	7101.2100	Unworked.	15% <i>ad val.</i>
	7101.2200	Worked.	15% <i>ad val.</i>
71.02		Diamonds, whether or not worked, but not mounted or set.	
	7102.1000	Unsorted.	15% <i>ad val.</i>
		Industrial:	
	7102.2100	Unworked or simply sawn, cleaved or bruted.	15% <i>ad val.</i>
	7102.2900	Other.	15% <i>ad val.</i>
		Non-industrial:	
	7102.3100	Unworked or simply sawn, cleaved or bruted.	15% <i>ad val.</i>
	7102.3900	Other.	15% <i>ad val.</i>
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
	7103.1000	Unworked or simply sawn or roughly shaped.	15% <i>ad val.</i>
		Otherwise worked:	
	7103.9100	Rubies, sapphires and emeralds.	15% <i>ad val.</i>
	7103.9900	Other.	15% <i>ad val.</i>
71.04		Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
	7104.1000	Piezo-electric quartz.	15% <i>ad val.</i>
		Other, unworked or simply sawn or roughly shaped.	
	7104.2010	Industrial synthetic diamonds.	15% <i>ad val.</i>
	7104.2020	Other synthetic stones.	10% <i>ad val.</i>
	7104.2090	Other.	15% <i>ad val.</i>
		Other:	

1	2	3	4
	7104.9010 ---	Industrial reconstructed synthetic diamonds.	15% <i>ad val.</i>
	7104.9020 ---	Synthetic stones including synthetic diamonds further worked sharpened and graded according to size quality, shape and shade.	10% <i>ad val.</i>
	7104.9030 ---	Cubic Zirconia.	10% <i>ad val.</i>
	7104.9090 ---	Other.	15% <i>ad val.</i>
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
	7105.1000 -	Of diamond.	15% <i>ad val.</i>
	7105.9000 -	Other.	15% <i>ad val.</i>
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL		
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.1000 -	Powder.	15% <i>ad val.</i>
		Other:	
	7106.9100 --	Unwrought.	15% <i>ad val.</i>
	--	Semi-manufactured:	
	7106.9210 ---	Silver thread and wire.	15% <i>ad val.</i>
	7106.9290 ---	Other.	15% <i>ad val.</i>
71.07	7107.0000	Base metals clad with silver, not further worked than semi-manufactured.	
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
		Non-monetary:	
	7108.1100 --	Powder.	15% <i>ad val.</i>
	7108.1200 --	Other unwrought forms.	15% <i>ad val.</i>
	7108.1300 --	Other semi-manufactured forms.	15% <i>ad val.</i>
	7108.2000 -	Monetary.	15% <i>ad val.</i>
71.09	7109.0000	Base metals or silver, clad with gold, not further worked than semi manufactured.	15% <i>ad val.</i>
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	
		Platinum:	
	7110.1100 --	Unwrought or in powder form.	15% <i>ad val.</i>

1	2	3	4
	7110.1900 --	Other.	15% <i>ad val.</i>
		Palladium:	
	7110.2100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.2900 --	Other.	15% <i>ad val.</i>
		Rhodium:	
	7110.3100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.3900 --	Other.	15% <i>ad val.</i>
		Iridium, osmium and ruthenium:	
	7110.4100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.4900 --	Other.	15% <i>ad val.</i>
71.11	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	15% <i>ad val.</i>
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, or a kind used principally for the recovery of precious metal.	
	7112.1000 --	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	15% <i>ad val.</i>
	7112.2000 --	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	15% <i>ad val.</i>
	7112.9000 --	Other.	15% <i>ad val.</i>
III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		Articles or jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal:	
	7113.1100 --	Of silver, whether or not plated or clad with other precious metal.	25% <i>ad val.</i>
	7113.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	25% <i>ad val.</i>
	7113.2000 --	Of base metal clad with precious metal.	25% <i>ad val.</i>
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal:	

7114.1100	Of silver, whether or not plated or clad with other precious metal.	15% <i>ad val.</i>
7114.1900	Of other precious metal, whether or not plated or clad with precious metal.	15% <i>ad val.</i>
7114.2000	Of base metal clad with precious metal.	15% <i>ad val.</i>
71.15	Other articles or precious metal or of metal clad with precious metal.	
7115.1000	Catalysts in the form of wire cloth or grill, of platinum.	15% <i>ad val.</i>
	Other:	
7115.9010	Platinum crucibles.	45% <i>ad val.</i>
7115.9090	Other.	55% <i>ad val.</i>
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
7116.1000	Of natural or cultured pearls.	25% <i>ad val.</i>
7116.2000	Of precious or semi-precious stones (natural, synthetic or reconstructed).	25% <i>ad val.</i>
71.17	Imitation jewellery.	
	Of base metal, whether or not plated with precious metal:	
7117.1100	Cuff-links and studs.	15% <i>ad val.</i>
7117.1900	Other.	15% <i>ad val.</i>
7117.9000	Other.	15% <i>ad val.</i>
71.18	Coin.	
7118.1000	Coin (other than gold coin), not being legal tender.	15% <i>ad val.</i>
7118.9000	Other.	15% <i>ad val.</i>

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.—This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 32.13 or 32.15);

1	2	3	4
	7110.1900 --	Other.	15% <i>ad val.</i>
		Palladium:	
	7110.2100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.2900 --	Other.	15% <i>ad val.</i>
		Rhodium:	
	7110.3100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.3900 --	Other.	15% <i>ad val.</i>
		Iridium, osmium and ruthenium:	
	7110.4100 --	Unwrought or in powder form.	15% <i>ad val.</i>
	7110.4900 --	Other.	15% <i>ad val.</i>
71.11	7111.0000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	15% <i>ad val.</i>
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, or a kind used principally for the recovery of precious metal.	
	7112.1000 --	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	15% <i>ad val.</i>
	7112.2000 --	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	15% <i>ad val.</i>
	7112.9000 --	Other.	15% <i>ad val.</i>
III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13		Articles or jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal:	
	7113.1100 --	Of silver, whether or not plated or clad with other precious metal.	25% <i>ad val.</i>
	7113.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	25% <i>ad val.</i>
	7113.2000 --	Of base metal clad with precious metal.	25% <i>ad val.</i>
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
		Of precious metal whether or not plated or clad with precious metal:	

	7114.1100 --	Of silver, whether or not plated or clad with other precious metal.	15% <i>ad val.</i>
	7114.1900 --	Of other precious metal, whether or not plated or clad with precious metal.	15% <i>ad val.</i>
	7114.2000 -	Of base metal clad with precious metal.	15% <i>ad val.</i>
71.15		Other articles of precious metal or of metal clad with precious metal.	
	7115.1000 -	Catalysts in the form of wire cloth or grill, of platinum	15% <i>ad val.</i>
		Other:	
	7115.9010 ---	Platinum crucibles.	45% <i>ad val.</i>
	7115.9090 ---	Other.	55% <i>ad val.</i>
71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
	7116.1000 -	Of natural or cultured pearls.	25% <i>ad val.</i>
	7116.2000 -	Of precious or semi-precious stones (natural, synthetic or reconstructed).	25% <i>ad val.</i>
71.17		Imitation jewellery.	
		Of base metal, whether or not plated with precious metal:	
	7117.1100 --	Cuff-links and studs.	15% <i>ad val.</i>
	7117.1900 --	Other.	15% <i>ad val.</i>
	7117.9000 -	Other.	15% <i>ad val.</i>
71.18		Coin.	
	7118.1000 -	Coin (other than gold coin), not being legal tender.	15% <i>ad val.</i>
	7118.9000 -	Other.	15% <i>ad val.</i>

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.—This Section does not cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 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 ;
- (i) 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, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings) ;
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites) ;
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles) ; or
- (n) Articles of Chapter 97 (for example, works of art).

2.—Throughout the Nomenclature, the expression “parts of general use” means :

- (a) Articles of heading Nos. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal ;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 91.14) ; and
- (c) Articles of headings Nos. 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters 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.—Throughout the Nomenclature, the expression “Base metals” means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmi, titaniu, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, (columbium) rhenium and thallium.

4.—Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogenous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).

5.—Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals ;
- (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present ;
- (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6.—Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.—Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative

Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal ;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading No. 81.13 is regarded as a single base metal.

8.—In this Section, the following expressions have the meanings hereby assigned to them :

- (a) *Waste and scrap*.—Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
- (b) *Powders*.—Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.

CHAPTER 72

IRON AND STEEL

Notes.

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

- (a) *Pig iron*.—Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon

a total of not more than 10% of other elements.

- (b) *Spiegeleisen*.—Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above:
- (c) *Ferro-alloys*.—Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys, or as de-oxidants, de-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 and 10.5% or more of Chromium, with or without other elements.
- (f) *Other alloy steel*.—Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :
- 0.3% or more of aluminium
 - 0.0008% or more of boron
 - 0.3% or more of chromium

— 0.3% or more of cobalt

— 0.4% or more of copper

— 0.4% or more of lead

— 1.65% or more of manganese

— 0.08% or more of molybdenum

— 0.3% or more 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 5 mm.

(i) *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.

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

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

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

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

- (l) *Bars and rods, hot-rolled, in irregularly wound coils*.—Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).
- (m) *Other bars and rods*.—Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may :

— have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods) :

be twisted after rolling.

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

Chapter 72 does not include products of heading 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 hot-rolled products.

Sub-heading Notes.

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

- (a) *Alloy pig iron*.—Pig iron containing, by weight, one or more of the following elements in the specified proportions :

— more than 0.2% of chromium

— more than 0.3% of copper

- more than 0.3% of nickel
 - more than 0.1% of any of the following elements : aluminium, molybdenum, titanium tungsten (wolfram), vanadium.
- (b) *Non-alloy free-cutting steel.*—Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :
- 0.08% or more of sulphur
 - 0.1% or more of lead
 - more than 0.05% of selenium.
 - more than 0.01% of tellurium.
 - more than 0.05% of bismuth.
- (c) *Silicon-electrical steel.*—Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminum but no other element in a proportion that would give the steel the characteristics of another alloy steel.
- (d) *High speed steel.*—Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.
- (e) *Silico-manganese steel.*—Alloy steel containing by weight :
- not more than 0.7% of carbon,
 - 0.5% or more but not more than 1.9% of manganese, and
 - 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2.—For the classification of ferro-alloys in the subheadings of heading No. 72.02 the following rule should be observed :

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

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

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
1. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
72.01		Pig Iron and, Spiegeleisen in pigs, Blocks or other Primary forms.	
		Non-alloy pig iron containing by weight 0.5% or less of phosphorus :	
	7201.1010 ---	Foundry grade	10% <i>ad val.</i>
	7201.1090 ---	Other	10% <i>ad val.</i>
		Non-alloy pig iron containing by weight more than 0.5% of phosphorus :	
	7201.2010 ---	Foundry grade	10% <i>ad val.</i>
	7201.2090 ---	Other	10% <i>ad val.</i>
		Alloy pig iron; spiegeleisen :	
	7201.5010 ---	Foundry grade	10% <i>ad val.</i>
	7201.5090 ---	Other	10% <i>ad val.</i>
72.02	Ferro-Alloys		
		Ferro-manganese :	
	7202.1100 --	Containing by weight more than 2% of carbon	15% <i>ad val.</i>
	7202.1900 --	Other	15% <i>ad val.</i>
		Ferro-silicon :	
	7202.2100 --	Containing by weight more than 55% of silicon	15% <i>ad val.</i>
	7202.2900 --	Other	15% <i>ad val.</i>
	7202.3000 -	Ferro-silico-manganese	15% <i>ad val.</i>
		Ferro-chromium:	
	7202.4100 --	Containing by weight more than 4% of carbon.	15% <i>ad val.</i>
	7202.4900 --	Other	15% <i>ad val.</i>
	7202.5000 -	Ferro-silico-Chromium	15% <i>ad val.</i>
	7202.6000 -	Ferro-nickel	15% <i>ad val.</i>
	7202.7000 -	Ferro-molybdenum	15% <i>ad val.</i>
	7202.8000 -	Ferro-tungsten and ferro-silico-tungsten	15% <i>ad val.</i>

1	2	3	4
	Other:		
	7202.9100 --	Ferro-titanium and ferro-silicon-titanium	15% <i>ad val.</i>
	7202.9200 --	Ferro-vanadium	15% <i>ad val.</i>
	7202.9300 --	Ferro-niobium	15% <i>ad val.</i>
	7202.9900 --	Other	15% <i>ad val.</i>
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms, iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.		
	7203.1000 --	Ferrous products obtained by direct reduction of iron ore.	50% <i>ad val.</i>
	7203.9000 --	Other	50% <i>ad val.</i>
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.		
	7204.1000 --	Waste and scrap of alloy steel:	Rs. 3000/MT + 25% <i>ad val.</i>
		Waste and scrap of alloy steel:	
	7204.2100 --	Of stainless steel	Rs. 3000/MT + 25% <i>ad val.</i>
	7204.2900 --	Other.	Rs. 3000/MT + 25% <i>ad val.</i>
	7204.3000 --	Waste and scrap of tinned iron or steel.	Rs. 625/MT 25% <i>ad val.</i>
		Other waste and scrap:	
	7204.4100 --	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles.	Rs. 625/MT + 25% <i>ad val.</i>
	7204.4900 --	Other:	Rs. 625/MT + 25% <i>ad val.</i>
	7204.5000 --	Remelting scrap ingots.	Rs. 3000/MT + 25% <i>ad val.</i>
72.05	Granules and Powders, of Pig Iron, Spiegeleisen, iron or steel.		
	7205.1000 --	Granules	10% <i>ad val.</i>
		Powders:	
	7205.2100 --	Of alloy steel	10% <i>ad val.</i>
	7205.2900 --	Other	10% <i>ad val.</i>

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 headings No. 72.03)		
7206.1000	Ingots		35% <i>ad val.</i>
7206.9000	Other		35% <i>ad val.</i>
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.		45% <i>ad val.</i>
7207.1200	Other, of rectangular (other than square) cross-section		45% <i>ad val.</i>
7207.1900	Other		45% <i>ad val.</i>
7207.2000	Containing by weight 0.25% or more of carbon		45% <i>ad val.</i>
72.08	Flat-rolled products of iron or non-alloy, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.		
7208.1000	In coils, not further worked than hot-rolled, with patterns in relief		50% <i>ad val.</i>
	Other, in coils, not further worked than hot-rolled, pickled :		
7208.2500	Of a thickness of 4.75 mm or more.		50% <i>ad val.</i>
7208.2600	Of a thickness of 3 mm or more but less than 4.75 mm.		50% <i>ad val.</i>
7208.2700	Of a thickness of less than 3 mm.		50% <i>ad val.</i>
	Other, in coils, not further worked than hot-rolled :		
7208.3600	Of a thickness exceeding 10 mm.		50% <i>ad val.</i>
7208.3700	Of a thickness of 4.75 mm or more but not exceeding 10 mm.		50% <i>ad val.</i>
7208.3800	Of a thickness of 3 mm or more but less than 4.75 mm.		50% <i>ad val.</i>
7208.3900	Of a thickness of less than 3 mm.		50% <i>ad val.</i>
7208.4000	Not in coils, not further worked than hot-rolled, with patterns in relief		50% <i>ad val.</i>
	Other, not in coils, not further worked than hot-rolled :		
7208.5100	Of a thickness exceeding 10 mm.		50% <i>ad val.</i>

1	2	3	4
	7208.5200 --	Of a thickness of 4.75 mm or more but not exceeding 10 mm	50% <i>ad val.</i>
	7208.5300 --	Of a thickness of 3 mm or more but less than 4.75 mm	50% <i>ad val.</i>
	7208.5400 --	Of a thickness of less than 3 mm	50% <i>ad val.</i>
	7208.9000 --	Other.	50% <i>ad val.</i>
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.		
		In coils, not further worked than cold-rolled (cold-reduced) :	
	7209.1500 --	Of a thickness of 3 mm or more.	50% <i>ad val.</i>
	7209.1600 --	Of a thickness exceeding 1 mm but less than 3 mm.	50% <i>ad val.</i>
	7209.1700 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% <i>ad val.</i>
	7209.1800 --	Of a thickness of less than 0.5 mm.	50% <i>ad val.</i>
		Not in coils, not further worked than cold-rolled (cold-reduced) :	
	7209.2500 --	Of a thickness of 3 mm or more.	50% <i>ad val.</i>
	7209.2600 --	Of a thickness exceeding 1 mm but less than 3 mm.	50% <i>ad val.</i>
	7209.2700 --	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% <i>ad val.</i>
	7209.2800 --	Of a thickness of less than 0.5 mm.	50% <i>ad val.</i>
	7209.9000 --	Other.	50% <i>ad val.</i>
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.		
		Plated or coated with tin :	
	7210.1100 --	Of a thickness of 0.5 mm or more.	50% <i>ad val.</i>
	7210.1200 --	Of a thickness of less than 0.5 mm.	50% <i>ad val.</i>
	7210.2000 --	Plated or coated with lead, including terne-plate.	50% <i>ad val.</i>
	7210.3000 --	Electrolytically plated or coated with zinc.	50% <i>ad val.</i>
		Otherwise plated or coated with zinc :	
	7210.4100 --	Corrugated	50% <i>ad val.</i>
	7210.4900 --	Other.	50% <i>ad val.</i>

1	2	3	4
	7210.5000 -	Plated or coated with chromium oxides or with chromium and chromium oxides.	50% <i>ad val.</i>
		Plated or coated with aluminium.	
	7210.6100 --	Plated or coated with aluminium-zinc.	50% <i>ad val.</i>
	7210.6900 --	Other	50% <i>ad val.</i>
	7210.7000 -	Painted, varnished or coated with plastics.	50% <i>ad val.</i>
	7210.9000 -	Other.	50% <i>ad val.</i>
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
		Not further worked than hot-rolled :	
	7211.1300 --	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.	50% <i>ad val.</i>
	7211.1400 --	Other, of a thickness of 4.75 mm or more.	50% <i>ad val.</i>
	7211.1900 --	Other	50% <i>ad val.</i>
		Not further worked than cold-rolled (Cold-reduced):	
	7211.2300 --	Containing by weight less than 0.25% of carbon.	50% <i>ad val.</i>
	7211.2900 --	Other	50% <i>ad val.</i>
	7211.9000 --	Other	50% <i>ad val.</i>
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	
	7212.1000 -	Plated or coated with tin	50% <i>ad val.</i>
	7212.2000 -	Electrolytically plated or coated with zinc	50% <i>ad val.</i>
	7212.3000 --	Otherwise plated or coated with zinc	50% <i>ad val.</i>
	7212.4000 -	Painted, varnished or coated with plastics	50% <i>ad val.</i>
	7212.5000 -	Otherwise plated or coated	50% <i>ad val.</i>
	7212.6000 -	Clad	50% <i>ad val.</i>
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel	
	7213.1000 -	Containing indentations, ribs, grooves or other deformations produced during the rolling process.	50% <i>ad val.</i>
	7213.2000 -	Other, of free-cutting steel	50% <i>ad val.</i>
		Other :	
	7213.9100 --	Of circular cross-section measuring less than 14 mm in diameter	50% <i>ad val.</i>

	7213.9900 --	Other	50% <i>ad val.</i>
72.14		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
	7214.1000 --	Forged	50% <i>ad val.</i>
	7214.2000 --	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling.	50% <i>ad val.</i>
	7214.3000 --	Other, of free-cutting steel	50% <i>ad val.</i>
		Other:	
	7214.9100 --	Of rectangular (other than square) cross-section	50% <i>ad val.</i>
	7214.9900 --	Other	50% <i>ad val.</i>
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.	50% <i>ad val.</i>
	7215.5000 --	Other, not further worked than cold-formed or cold-finished.	50% <i>ad val.</i>
	7215.9000 --	Other	50% <i>ad val.</i>
72.16		Angles, shapes and sections of iron or non-alloy steel.	
	7216.1000 --	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm.	
		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	50% <i>ad val.</i>
	7216.2200 --	T sections	50% <i>ad val.</i>
		U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
	7216.3100 --	U sections	50% <i>ad val.</i>
	7216.3200 --	I sections	50% <i>ad val.</i>
	7216.3300 --	H sections	50% <i>ad val.</i>
	7216.4000 --	L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	50% <i>ad val.</i>
	7216.5000 --	Other angles, shapes and sections, not further worked than hot-rolled, hot drawn or extruded.	50% <i>ad val.</i>

1	2	3	4
		Angles, shapes and sections, not further worked than cold-formed or cold-finished	
	7216.6100 -	Obtained from flat rolled products	50% ad val.
	7216.6900 -	Other	50% ad val.
		Other :	
	7216.9100 -	Cold-formed or cold finished from flat rolled products	50% ad val.
	7216.9900 -	Other	50% ad val.
72.17		Wire or iron or non-alloy steel.	
	7217.1000 -	Not plated or coated, whether or not polished.	45% ad val.
	7217.2000 -	Plated or coated with zinc	45% ad val.
	7217.3000 -	Plated or coated with other base metals	45% ad val.
	7217.9000 -	Other	45% 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	15% ad val.
		Other	
	7218.9100 -	Of rectangular (other than square) cross section	15% ad val.
	7218.9900 -	Other	15% 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	50% ad val.
	7219.1200 -	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	50% ad val.
	7219.1300 -	Of a thickness of 3 mm or more but less than 4.75 mm.	50% ad val.
	7219.1400 -	Of a thickness of less than 3 mm.	50% ad val.
		Not further worked than hot-rolled, not in coils :	
	7219.2100 -	Of a thickness exceeding 10 mm.	50% ad val.
	7219.2200 -	Of a thickness of 4.75 mm or more but not exceeding 10 mm.	50% ad val.
	7219.2300 -	Of a thickness of 3 mm or more but less than 4.75 mm.	50% ad val.

1	2	3	4
	7219.2400 -	Of a thickness of less than 3 mm.	50% <i>ad val.</i>
		Not further worked than cold-rolled (cold-reduced):	
	7219.3100 -	Of a thickness of 4.75 mm or more	50% <i>ad val.</i>
	7219.3200 -	Of a thickness of 3 mm or more but less than 4.75 mm.	50% <i>ad val.</i>
	7219.3300 -	Of a thickness exceeding 1 mm but less than 3 mm.	50% <i>ad val.</i>
	7219.3400 -	Of a thickness of 0.5 mm or more but not exceeding 1 mm.	50% <i>ad val.</i>
	7219.3500 -	Of a thickness of less than 0.5 mm.	50% <i>ad val.</i>
	7219.9000 -	Other.	50% <i>ad val.</i>
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.	
		Not further worked than hot-rolled:	
	7220.1100 -	Of a thickness of 4.75 mm or more.	50% <i>ad val.</i>
	7220.1200 -	Of a thickness of less than 4.75 mm.	50% <i>ad val.</i>
	7220.2000 -	Not further worked than cold-rolled (cold-reduced)	50% <i>ad val.</i>
	7220.9000 -	Other	50% <i>ad val.</i>
72.21	7221.0000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	50% <i>ad val.</i>
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel	
		Bars and rods; not further worked than hot-rolled, hot-drawn or extruded:	
	7222.1100 -	Of circular cross-section	15% <i>ad val.</i>
	7222.1900 -	Other	15% <i>ad val.</i>
	7222.2000 -	Bars and rods, not further worked than cold formed or cold-finished	15% <i>ad val.</i>
	7222.3000 -	Other bars and rods	15% <i>ad val.</i>
	7222.4000 -	Angles, shapes and sections.	15% <i>ad val.</i>
72.23	7223.0000	Wire of stainless steel	15% <i>ad val.</i>
		IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL	
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel	
	7224.1000 -	Ingots and other primary forms	25% <i>ad val.</i>

1	2	3	4
	7224.9000 -	Other	25% <i>ad val.</i>
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
		of silicon-electrical steel :	
	7225.1100 -	Grain-oriented	15% <i>ad val.</i>
	7225.1900 -	Other	35% <i>ad val.</i>
	7225.2000 -	Of high speed steel	35% <i>ad val.</i>
	7225.3000 -	Other, not further worked than hot-rolled, in coils.	35% <i>ad val.</i>
	7225.4000 -	Other, not further worked than hot-rolled, not in coils.	35% <i>ad val.</i>
	7225.5000 -	Other, not further worked than cold-rolled (cold-reduced)	35% <i>ad val.</i>
		Other:	
	7225.9100 -	Electrolytically plated or coated with zinc.	35% <i>ad val.</i>
	7225.9200 -	Otherwise plated or coated with zinc.	35% <i>ad val.</i>
	7225.9900 -	Other	35% <i>ad val.</i>
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.	
		Of silicon-electrical steel :	
	7226.1100 -	Grain-oriented	15% <i>ad val.</i>
	7226.1900 -	Other	35% <i>ad val.</i>
	7226.2000 -	Of high speed steel	35% <i>ad val.</i>
		Other :	
	7226.9100 -	Not further worked than hot-rolled	35% <i>ad val.</i>
	7226.9200 -	Not further worked than cold-rolled (cold-reduced)	35% <i>ad val.</i>
	7226.9300 -	Electrolytically plated or coated with zinc.	35% <i>ad val.</i>
	7226.9400 -	Otherwise plated or coated with zinc	35% <i>ad val.</i>
	7226.9900 -	Other	35% <i>ad val.</i>
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
	7227.1000 -	Of high speed steel	35% <i>ad val.</i>
	7227.2000 -	Of silico-manganese steel	35% <i>ad val.</i>
	7227.9000 -	Other	35% <i>ad val.</i>

1	2	3	4
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.		
7228.1000 -	Bars and rods, of high speed steel		35% <i>ad val.</i>
7228.2000 -	Bars and rods, of silico-manganese steel		35% <i>ad val.</i>
7228.3000 -	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded.		35% <i>ad val.</i>
7228.4000 -	Other bars and rods, not further worked than forged		35% <i>ad val.</i>
7228.5000 -	Other bars and rods, not further worked than cold-formed or cold-finished.		35% <i>ad val.</i>
7228.6000 -	Other bars and rods		35% <i>ad val.</i>
7228.7000 -	Angles, shapes and sections		35% <i>ad val.</i>
7228.8000 -	Hollow drill bars and rods.		35% <i>ad val.</i>
72.29	Wire of other alloy steel		
7229.1000 -	Of high speed steel		35% <i>ad val.</i>
7229.2000 -	Of silico-manganese steel		35% <i>ad val.</i>
7229.9000 -	Other		35% <i>ad val.</i>

CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

1.—In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2.—In this Chapter the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading No.	Sub-Heading No.	Description of Goods	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.	
	7301.1000 -	Sheet piling	50% <i>ad val.</i>
	7301.2000 -	Angles, shapes and sections.	50% <i>ad val.</i>
73.02		Railway or Tramway Track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing	

1	2	3	4
		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	50% <i>ad val.</i>
	7302.2000 -	Sleepers (cross-ties)	50% <i>ad val.</i>
	7302.3000 -	Switch blades, crossing frogs, point rods and other crossing pieces.	50% <i>ad val.</i>
	7302.4000 -	Fish-plates and sole plates.	50% <i>ad val.</i>
	7302.9000 -	Other	50% <i>ad val.</i>
73.03	7303.0000	Tubes, pipes and hollow profiles, of cast iron.	55% <i>ad val.</i>
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
	7304.1000 -	Line pipe of a kind used for oil or gas pipelines.	50% <i>ad val.</i>
		Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :	
	7304.2100 --	Drill pipe	55% <i>ad val.</i>
	7304.2900 --	Other	55% <i>ad val.</i>
		Other, of circular cross-section, of iron or non-alloy steel :	
	7304.3100 --	Cold-drawn or cold-rolled (cold-reduced)	55% <i>ad val.</i>
	7304.3900 --	Other	55% <i>ad val.</i>
		Other, of circular cross-section, of stainless steel :	
	7304.4100 --	Cold-drawn or cold-rolled (cold-reduced)	55% <i>ad val.</i>
	7304.4900 --	Other	55% <i>ad val.</i>
		Other, of circular cross-section, of other alloy steel :	
	7304.5100 --	Cold-drawn or cold-rolled (cold-reduced)	55% <i>ad val.</i>
	7304.5900 --	Other	55% <i>ad val.</i>
		Other :	
	7304.9010 ---	Boiler tubes, not manufactured locally	55% <i>ad val.</i>
	7304.9090 ---	Other	55% <i>ad val.</i>
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	

* Line pipe of a kind used for oil or gas pipelines :

1	2	3	4
	7305.1100 --	Longitudinally submerged arc welded.	50% <i>ad val.</i>
	7305.1200 --	Other, longitudinally welded.	50% <i>ad val.</i>
	7305.1900 --	Other	50% <i>ad val.</i>
	7305.2000 --	Casing of a kind used in drilling for oil or gas	50% <i>ad val.</i>
		Other, welded :	
	7305.3100 --	Longitudinally welded.	55% <i>ad val.</i>
	7305.3900 --	Other	55% <i>ad val.</i>
	7305.9000 --	Other	55% <i>ad val.</i>
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		
	7306.1000 --	Line pipe of a kind used for oil or gas pipelines.	50% <i>ad val.</i>
	7306.2000 --	Casing and tubing of a kind used in drilling for oil or gas.	50% <i>ad val.</i>
	7306.3000 --	Other, welded, of circular cross-section of iron or non-alloy steel.	55% <i>ad val.</i>
	7306.4000 --	Other, welded, of circular cross-section, of stainless steel.	55% <i>ad val.</i>
	7306.5000 --	Other, welded, of circular cross-section, of other alloy steel	55% <i>ad val.</i>
	7306.6000 --	Other, welded, of non-circular cross-section	55% <i>ad val.</i>
	7306.9000 --	Other	55% <i>ad val.</i>
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.		
		Cast fittings :	
	7307.1100 --	Of non-malleable cast iron	55% <i>ad val.</i>
	7307.1900 --	Other	55% <i>ad val.</i>
		Other, of stainless steel :	
	7307.2100 --	Flanges	55% <i>ad val.</i>
	7307.2200 --	Threaded elbows, bends and sleeves.	55% <i>ad val.</i>
	7307.2300 --	Butt welding fittings	55% <i>ad val.</i>
	7307.2900 --	Other	55% <i>ad val.</i>
		Other :	
	7307.9100 --	Flanges	55% <i>ad val.</i>
	7307.9200 --	Threaded elbows, bends and sleeves	55% <i>ad val.</i>
	7307.9300 --	Butt welding fittings.	55% <i>ad val.</i>
	7307.9900 --	Other	55% <i>ad val.</i>

1	2	3	4
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 frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.		
	7308.1000 -	Bridges and bridge-sections	65% <i>ad val.</i>
	7308.2000 -	Towers and lattice masts.	65% <i>ad val.</i>
	7308.3000 -	Doors, windows and their frames and thresholds for doors.	65% <i>ad val.</i>
	7308.4000 -	Equipment for scaffolding, shuttering, proping or pit-propping.	65% <i>ad val.</i>
	7308.9000 -	Other.	65% <i>ad val.</i>
73.09	7309.0000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	65% <i>ad val.</i>
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, or a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		
	7310.1000 -	Of a capacity of 50 l or more.	65% <i>ad val.</i>
		Of a capacity of less than 50 l	
	7310.2100 -	Cans which are to be closed by soldering or crimping.	65% <i>ad val.</i>
	7310.2900 -	Other.	65% <i>ad val.</i>
73.11	Containers for compressed or liquefied gas, of iron or steel.		
	7311.0010 ---	Aerosol cans with valves and covers.	65% <i>ad val.</i>
	7311.0020 ---	Containers for liquefied gases	65% <i>ad val.</i>
	7311.0090 ---	Other	65% <i>ad val.</i>
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.		
	7312.1000 -	Stranded wire, ropes and cables.	65% <i>ad val.</i>
		Other:	
	7312.9010 ---	Steel cord fabric of a kind used in manufacture of tyres.	10% <i>ad val.</i>
	7312.9090 -	Other.	65% <i>ad val.</i>

73.13	7313.0000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	65% <i>ad val.</i>
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
		Woven cloth :	
	7314.1200 --	Endless bands for machinery, of stainless steel	55% <i>ad val.</i>
	7314.1300 --	Other endless bands for machinery.	55% <i>ad val.</i>
	7314.1400 --	Other woven cloth, of stainless steel	55% <i>ad val.</i>
	7314.1900 --	Other	55% <i>ad val.</i>
	7314.2000 -	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more.	55% <i>ad val.</i>
	--	Other grill, netting and fencing, welded at the intersection :	
	7314.3100 --	Plated or coated with zinc.	55% <i>ad val.</i>
	7314.3900 --	Other	55% <i>ad val.</i>
		other cloth, grill, netting and fencing :	
	7314.4100 --	Plated or coated with zinc	55% <i>ad val.</i>
	7314.4200 --	Coated with plastics.	55% <i>ad val.</i>
	7314.4900 --	Other.	55% <i>ad val.</i>
	7314.5000 -	Expanded metal.	55% <i>ad val.</i>
73.15		Chain and parts thereof, of iron or steel	
		Articulated link chain and parts thereof :	
		Roller chain :	
	7315.1110 ---	For cycles.	55% <i>ad val.</i>
	7315.1190 ---	Other.	55% <i>ad val.</i>
		Other Chain :	
	7315.1210 ---	For cycles.	55% <i>ad val.</i>
	7315.1290 ---	Other.	55% <i>ad val.</i>
	7315.1900 --	Parts.	55% <i>ad val.</i>
	7315.2000	Skid chain.	55% <i>ad val.</i>
		Other chain :	
	7315.8100 --	Stud-link	55% <i>ad val.</i>

1	2	3	4
	7315.8200 --	Other, welded link.	55% <i>ad val.</i>
	7315.8900 --	Other.	55% <i>ad val.</i>
	7315.9000 --	Other parts.	55% <i>ad val.</i>
73.16	7316.0000	Anchors, grapnels and parts thereof, of iron or steel.	55% <i>ad val.</i>
73.17	7317.0000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	65% <i>ad val.</i>
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
		Threaded articles :	
	7318.1100 --	Coach screws.	65% <i>ad val.</i>
	7318.1200 --	Other wood screws.	65% <i>ad val.</i>
	7318.1300 --	Screw hooks and screw rings.	65% <i>ad val.</i>
	7318.1400 --	Self-tapping screws.	65% <i>ad val.</i>
	7318.1500 --	Other screws and bolts, whether or not with their nuts or washers.	65% <i>ad val.</i>
	7318.1600 --	Nuts.	65% <i>ad val.</i>
	7318.1900 --	Other.	65% <i>ad val.</i>
		Non-threaded articles :	
	7318.2100 --	Spring washers and other lock washers.	65% <i>ad val.</i>
	7318.2200 --	Other washers.	65% <i>ad val.</i>
	7318.2300 --	Rivets.	65% <i>ad val.</i>
	7318.2400 --	Cotters and cotter-pins.	65% <i>ad val.</i>
	7318.2900 --	Other.	65% <i>ad val.</i>
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
	7319.1000 --	Sewing, darning or embroidery needles.	20% <i>ad val.</i>
	7319.2000 --	Safety pins.	55% <i>ad val.</i>
	7319.3000 --	Other pins.	55% <i>ad val.</i>
	7319.9000 --	Other.	55% <i>ad val.</i>
73.20		Springs and leaves for springs, of iron or steel	
	7320.1000 --	Leaf-springs and leaves therefor.	55% <i>ad val.</i>

1	2	3	4
	7320.2000 -	Helical springs	55% <i>ad val.</i>
	7320.9000 -	Other	55% <i>ad val.</i>
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.	65% <i>ad val.</i>
	--	For liquid fuel :	
	7321.1210 ---	Kerosene heaters.	65% <i>ad val.</i>
	7321.1290 ---	Other	65% <i>ad val.</i>
	7321.1300 --	For solid fuel	65% <i>ad val.</i>
		Other appliances :	
	7321.8100 --	For gas fuel or for both gas and other fuels.	65% <i>ad val.</i>
	7321.8200 --	For liquid fuel.	65% <i>ad val.</i>
	7321.8300 --	For solid fuel.	65% <i>ad val.</i>
	7321.9000 -	Parts.	65% <i>ad val.</i>
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	
		Radiators and parts thereof :	
	7322.1100 --	Of cast iron.	55% <i>ad val.</i>
	7322.1900 --	Other.	55% <i>ad val.</i>
	7322.9000 -	Other.	55% <i>ad val.</i>
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
	7323.1000 -	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.	55% <i>ad val.</i>
		Other :	
	7323.9100 --	Of cast iron, not enamelled.	55% <i>ad val.</i>
	7323.9200 --	Of cast iron, enamelled.	55% <i>ad val.</i>
	7323.9300 --	Of stainless steel.	55% <i>ad val.</i>

1	2	3	4
	7323.9400 --	Of iron (other than cast iron) or steel, enamelled.	55% <i>ad val.</i>
	7323.9900 --	Other.	55% <i>ad val.</i>
73.24	Sanitary ware and parts thereof, of iron or steel		
	Sinks and wash basins, of stainless steel :		
	7324.1010 ---	Sinks.	65% <i>ad val.</i>
	7324.1090 ---	Other.	65% <i>ad val.</i>
	Baths :		
	Of cast iron, whether or not enamelled :		
	7324.2110 ---	Enamelled.	65% <i>ad val.</i>
	7324.2190 ---	Other.	65% <i>ad val.</i>
	Other :		
	7324.2910 ---	Enamelled.	65% <i>ad val.</i>
	7324.2990 ---	Other.	65% <i>ad val.</i>
	Other, including parts :		
	7324.9010 ---	Enamelled iron sinks and wash basins.	65% <i>ad val.</i>
	7324.9090 ---	Other.	65% <i>ad val.</i>
73.25	Other cast articles of iron or steel		
	7325.1000 --	Of non-malleable cast iron.	65% <i>ad val.</i>
	Other :		
	7325.9100 --	Grinding balls and similar articles for mills.	65% <i>ad val.</i>
	7325.9900 --	Other.	65% <i>ad val.</i>
73.26	Other Articles of iron or steel.		
	Forged or stamped, but not further worked :		
	7326.1100 --	Grinding balls and similar articles for mills.	25% <i>ad val.</i>
	Other :		
	7326.1910 ---	Forgings of crank shaft	40% <i>ad val.</i>
	7326.1990 ---	Other	55% <i>ad val.</i>
	Articles of iron or steel wire :		
	7326.2010 ---	Bead wire for cycle tyres.	20% <i>ad val.</i>
	7326.2020 ---	X-ray film hangers	65% <i>ad val.</i>
	7326.2030 ---	Milk strainers and similar articles.	65% <i>ad val.</i>
	7326.2040 ---	Cages	65% <i>ad val.</i>

1	2	3	4
7326.2050 ---	Steel belt lacing		65% <i>ad val.</i>
7326.2060 ---	Steel balls not exceeding 1 mm diameter		35% <i>ad val.</i>
7326.2070 ---	Shoe lasts		25% <i>ad val.</i>
7326.2080 ---	Boot and shoe protectors		25% <i>ad val.</i>
7326.9000 -	Other		65% <i>ad val.</i>

CHAPTER 74

COPPER AND ARTICLES THEREOF

Note.

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

- (a) *Refined copper*.—Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

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 are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

- (b) *Copper alloys*.—Metallic substances other than unrefined copper in

which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) *Master alloys.*—Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, desulphurising 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 one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling) provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 74.03.

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

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

In the case of heading No. 74.14, 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.

Headings 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 outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded.

drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) *Copper-zinc base alloys (brasses).*—Alloys of copper and zinc, with or without other elements. When other elements are present :

- zinc predominates by weight over each of such other elements ;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers) ; and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes).

(b) *Copper-tin base alloys (bronzes).*—Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) *Copper-nickel-zinc base alloys (nickel silvers).*—Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight [see copper-zinc alloys (brasses)].

(d) *Copper-nickel base alloys.*—Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
74.01		Copper mattes; cement copper (precipitated copper).	
	7401.1000	Copper mattes	15% <i>ad val.</i>
	7401.2000	Cement copper (precipitated copper)	15% <i>ad val.</i>
74.02	7402.0000	Unrefined copper; copper anodes for electrolytic refining.	15% <i>ad val.</i>
74.03		Refined copper and copper alloys, unwrought.	
		Refined copper :	

	7403.1100 --	Cathodes and sections of cathodes	15% <i>ad val.</i>
	7403.1200 --	Wire-bars	15% <i>ad val.</i>
	7403.1300 --	Billets	15% <i>ad val.</i>
	7403.1900 --	Other	15% <i>ad val.</i>
		Copper alloys :	
	7403.2100 --	Copper-zinc base alloys (brass)	15% <i>ad val.</i>
	7403.2200 --	Copper-tin base alloys (bronze)	15% <i>ad val.</i>
	7403.2300 --	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15% <i>ad val.</i>
	7403.2900 --	Other copper alloys (other than master alloys of heading No. 74.05)	15% <i>ad val.</i>
74.04	7404.0000	Copper waste and scrap	15% <i>ad val.</i>
74.05	7405.0000	Master alloys of copper.	15% <i>ad val.</i>
74.06		Copper powders and flakes.	
	7406.1000 --	Powders of non-lamellar structure	15% <i>ad val.</i>
	7406.2000 --	Powders of lamellar structure; flakes	15% <i>ad val.</i>
74.07		Copper bars, rods and profiles.	
		Of refined copper.	
	7407.1010 ---	Bars and rods	25% <i>ad val.</i>
	7407.1090 ---	Profiles (angles, shapes and sections)	25% <i>ad val.</i>
		Of copper alloys :	
	7407.2010 ---	Bars and rods	25% <i>ad val.</i>
	7407.2090 ---	Profiles (angles, shapes and sections)	25% <i>ad val.</i>
		Of copper-zinc base alloys (brass) :	
	7407.2110 ---	bars and rods	25% <i>ad val.</i>
	7407.2190 ---	Profiles (angles, shapes and sections)	25% <i>ad val.</i>
		Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) :	
	7407.2210 ---	Bars and rods	25% <i>ad val.</i>
	7407.2290 ---	Profiles (angles, shapes and sections)	25% <i>ad val.</i>
		Other :	
	7407.2910 ---	Bars and rods	25% <i>ad val.</i>
	7407.2990 ---	Profiles (angles, shapes and sections)	25% <i>ad val.</i>

1	2	3	4
74.08	Copper wire.		
	Of refined copper :		
7408.1100	Of which the maximum cross-sectional dimension exceeds 6 mm.	45% ad val.	
7408.1900	Other	45% ad val.	
	Of copper alloys :		
7408.2100	Of copper-zinc base alloys (brass)	45% ad val.	
7408.2200	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	45% ad val.	
7408.2900	Other	45% ad val.	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		
	Of refined copper :		
7409.1100	In coils	50% ad val.	
7409.1900	Other	50% ad val.	
	Of copper-zinc base alloys (brass) :		
7409.2100	In coils	50% ad val.	
7409.2900	Other	50% ad val.	
	Of copper-tin base alloys (bronze) :		
7409.3100	In coils	50% ad val.	
7409.3900	Other	50% ad val.	
7409.4000	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	50% ad val.	
7409.9000	Of other copper alloys	50% 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	50% ad val.	
7410.1200	Of copper alloys.	50% ad val.	
	Backed :		
7410.2100	Of refined copper.	50% ad val.	
7410.2200	Of copper alloys.	50% ad val.	
74.11	Copper tubes and pipes		
7411.1000	Of refined copper.	50% ad val.	

		Of copper alloys :	
	7411.2100 -	Of copper-zinc base alloys (brass).	50% <i>ad val.</i>
	7411.2200 -	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver).	50% <i>ad val.</i>
	7411.2900 -	Other.	50% <i>ad val.</i>
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
		Of refined copper :	
	7412.1010 -	Chromium plated.	50% <i>ad val.</i>
	7412.1090 -	Other.	65% <i>ad val.</i>
		Of copper alloys :	
	7412.2010 -	Chromium plated.	50% <i>ad val.</i>
	7412.2090 -	Other.	50% <i>ad val.</i>
74.13	7413.0000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	50% <i>ad val.</i>
74.14		Cloth (including endless bands), grill and netting, of copper wire; expanded metal, of copper.	
	7414.2000 -	Cloth	50% <i>ad val.</i>
	7414.9000 -	Other.	50% <i>ad val.</i>
74.15		Nails, tacks, drawing pins, staples (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	
	7415.1000 -	Nails and tacks, drawing pins, staples and similar articles.	55% <i>ad val.</i>
		Other articles, not threaded :	
	7415.2100 -	Washers (including spring washers).	55% <i>ad val.</i>
	7415.2900 -	Other.	50% <i>ad val.</i>
		Other threaded articles :	
	7415.3100 -	Screws for wood.	55% <i>ad val.</i>
	7415.3200 -	Other screws; bolts and nuts.	55% <i>ad val.</i>
	7415.3900 -	Other.	55% <i>ad val.</i>
74.16	7416.0000	Copper springs.	55% <i>ad val.</i>
74.17	7417.0000	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	65% <i>ad val.</i>

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.		
	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.		
	7418.1100 --	Pot scourers and scouring or polishing pads, gloves and the like.	65% <i>ad val.</i>
	7418.1900 --	Other	65% <i>ad val.</i>
	7418.2000 --	Sanitary-ware and parts thereof.	65% <i>ad val.</i>
74.19	Other articles of copper.		
	7419.1000 --	Chain and parts thereof.	55% <i>ad val.</i>
		Other :	
	7419.9100 --	Cast, moulded, stamped or forged, but not further worked.	45% <i>ad val.</i>
		Other :	
	7419.9910 ---	Reservoirs, tanks, vats and similar containers	65% <i>ad val.</i>
	7419.9920 ---	Other needles & pins.	65% <i>ad val.</i>
	7419.9930 ---	Doors, window frames and other structural parts.	65% <i>ad val.</i>
	7419.9990 ---	Other.	65% <i>ad val.</i>

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

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

- (a) *Bars and rods*.—Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles, or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered

products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

- (b) *Profiles*.—Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
- (c) *Wire*.—Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness, of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.
- (d) *Plates, sheets, strip and foil*.—Flat-surfaced products (other than the unwrought products of heading 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, 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, coneshaped or fitted with flanges, collars or rings.

Sub-heading notes

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

- (a) *Nicle, not alloyed*.—Metal containing by weight at least 99% of nickel plus cobalt, provided that :
- (i) the cobalt content by weight does not exceed 1.5%, and
 - (ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE: OTHER ELEMENTS

Element	Limiting content	% by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements each		0.3

(b) *Nickel alloys*.—Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.—Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading No. 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading No.	Sub-Heading No.	Description of Goods	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	15% <i>ad. val.</i>
	7501.3000	Nickel oxide sinters and other intermediate products of nickel metallurgy	15% <i>ad. val.</i>
75.02		Unwrought nickel	
	7502.1000	Nickel, not alloyed	15% <i>ad. val.</i>
	7502.2000	Nickel alloys	15% <i>ad. val.</i>
75.03	7503.0000	Nickel waste and scrap	15% <i>ad. val.</i>
75.04	7504.0000	Nickel powders and flakes	15% <i>ad. val.</i>
75.05		Nickel bars, rods, profiles and wire	
		Bars, rods and profiles:	
	7505.1100	Of nickel, not alloyed	15% <i>ad. val.</i>
	7505.1200	Of nickel alloys	15% <i>ad. val.</i>
		wire:	
	7505.2100	Of nickel, not alloyed	15% <i>ad. val.</i>
	7505.2200	Of nickel alloys	15% <i>ad. val.</i>

1	2	3	4
75.06	Nickel plates, sheets, strip and foil		
7506.1000 -	Of nickel, not alloyed		55% <i>ad. val.</i>
	Of nickel alloys:		
7506.2010 --	For standard rotary printing screen of all types (ED, H, ET) of 40, 60, 70, 80, and 100 mesh with a repeat of 64 cm (640 mm), and length upto 275 cm (2750 mm)		20% <i>ad. val.</i>
7506.2020 ---	For other printing screens		10% <i>ad. val.</i>
7506.2090 ---	Other		55% <i>ad. val.</i>
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		
	Tubes and pipes:		
7507.1100 --	Of nickel, not alloyed		55% <i>ad. val.</i>
7507.1200 --	Of nickel alloys		55% <i>ad. val.</i>
7507.2000 -	Tube or pipe fittings		55% <i>ad. val.</i>
75.08	Other articles of nickel		
	Cloth, grill and netting, of nickel wire:		
7508.1010 -	For standard rotary printing screen of all types (ED, H, ET) of 40, 60, 70, 80 and 100 mesh with a repeat of 64 cm (640 mm), and length upto 275 cm (2750 mm)		20% <i>ad. val.</i>
7508.1090 -	For other printing screens		10% <i>ad. val.</i>
	Other		
7508.9010 -	electroplating anodes including those produced by electrolysis.		45% <i>ad. val.</i>
7508.9090 -	Other		45% <i>ad. val.</i>

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Note.

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

- (a) *Bar 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

rectangles", of which two opposite side are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or ploygonal 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 sheet, 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 shapes 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, coneshaped or fitted with flanges, collars or rings.

Subheading Notes

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

- (a) *Aluminium, not alloyed*.—metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE—Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	0.1
Other elements, (1), each	

- (1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.
- (2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys.**—Metallic substances in which aluminium predominates by weight over each of the other element, provided that :

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2.—Notwithstanding the provisions of Chapter Noted I (c), for the purposes of subheading No. 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, or which no cross-sectional dimension exceeds 6mm.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
76.01		Unwrought Aluminium	
	7601.1000	Aluminium, not alloyed	20% <i>ad val.</i>
	7601.2000	Aluminium alloys	20% <i>ad val.</i>
76.02	7602.0000	Aluminium Waste or Scrap	25% <i>ad val.</i>
76.03		Aluminium Powders and Flakes.	
	7603.1000	Powders of non-lamellar structure.	20% <i>ad val.</i>
	7603.2000	Powders of lamellar structure; flakes.	20% <i>ad val.</i>
76.04		Aluminium Bars, Rods and Profiles.	
		Of aluminium, not alloyed :	
	7604.1010	Bars and rods.	35% <i>ad val.</i>
	7604.1090	Profiles (angles, shapes and sections).	35% <i>ad val.</i>
		Of aluminium alloys :	
	7604.2010	Bars and rods	35% <i>ad val.</i>
	7604.2090	Profiles (angles, shapes and sections)	35% <i>ad val.</i>
	7604.2100	Hollow profiles	35% <i>ad val.</i>

1	2	3	4
		Other:	
	7604.2910 -	Bars and rods	35% <i>ad val.</i>
	7604.2990 -	Other:	35% <i>ad val.</i>
7605		Aluminium wire	
	7605.1900 --	Other	45% <i>ad val.</i>
		Of aluminium alloys:	
	7605.2100 -	Of which the maximum cross-sectional dimension exceed 7mm	45% <i>ad val.</i>
	7605.2900 -	Other	45% <i>ad val.</i>
76.06		Aluminium Plates, Sheets and Strip, of a Thickness Exceeding 0.2mm	
		Rectangular (including square):	
	7606.1100 -	Of aluminium, not alloyed	45% <i>ad val.</i>
	7606.1200 --	Of aluminium alloys	45% <i>ad val.</i>
		Other:	
	7606.9100 -	Of aluminium, not alloyed	45% <i>ad val.</i>
	7606.9200 -	Of aluminium alloys	45% <i>ad val.</i>
76.07		Aluminium foil (whether or not printed or Backed with paper, Paperboard, Plastics or Similar Backing Materials) of a Thickness (Excluding any Backing) Not exceeding 0.2 mm.	
		Not backed:	
	7607.1100 --	Rolled but not further worked	50% <i>ad val.</i>
	7607.1900 --	Other	50% <i>ad val.</i>
	7607.2000 -	Backed	55% <i>ad val.</i>
76.08		Aluminium tubes and pipes	
	7608.1000 -	Of aluminium, not alloyed	55% <i>ad val.</i>
	7608.2000 -	Of aluminium alloys	55% <i>ad val.</i>
76.09	7609.0000	Aluminium tube or pipe fittings (for Example, couplings, elbows, sleeves).	55% <i>ad val.</i>
76.10		Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
	7610.1000 -	Doors, windows and their frames and thresholds for doors.	65% <i>ad val.</i>

	7610.9000 -	Other.	65% <i>ad val.</i>
76.11	7611.0000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	65% <i>ad val.</i>
76.12		Aluminium casks, drums, cans, boxes and similar containers including rigid or collapsible tubular containers), for any material (Other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	7612.1000 -	Collapsible tubular containers.	65% <i>ad val.</i>
	7612.9000 -	Other.	65% <i>ad val.</i>
76.13		Aluminium containers for compressed or liquefied gas.	
	7613.0010 -	Aerosol cans with valves and covers	65% <i>ad val.</i>
	7613.0090 -	Other	65% <i>ad val.</i>
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
	7614.1000 -	With steel core.	65% <i>ad val.</i>
	7614.9000 -	Other.	65% <i>ad val.</i>
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
		Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
	7615.1100 -	Pot scourers and scouring or polishing pads, gloves and the like.	65% <i>ad val.</i>
	7615.1900 -	Other	65% <i>ad val.</i>
	7615.2000 -	Sanitary ware and parts thereof.	65% <i>ad val.</i>
76.16		Other articles of aluminium	
	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.	65% <i>ad val.</i>
		Other:	
	7616.9100 -	Cloth, grill, netting and fencing, of aluminium wire.	45% <i>ad val.</i>
		Other:	
	7616.9910 -	Castings and forgings in the rough state.	40% <i>ad val.</i>

1	2	3	4
7616.9920 ---	Of a kind used in Machinery.		55% <i>ad val.</i>
7616.9930 ---	Round aluminium slugs		30% <i>ad val.</i>
7616.9940 ---	Pencil ferrules		25% <i>ad val.</i>
7616.9950 ---	Gauze, Cloth, grill, netting, reinforcing fabric and similar materials of aluminium wire.		55% <i>ad val.</i>
7616.9990 ---	Other		65% <i>ad val.</i>

CHAPTER 78

Lead and articles thereof

Note.

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

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

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	Rate of Duty
1	2	3	4
78.01		Unwrought lead	
	7801.1000	Refined lead	20% <i>ad val.</i>
		Other	
	7801.9100	Containing by weight antimony as the principal other element	20% <i>ad val.</i>
		Other	
	7801.9910	Unwrought lead	20% <i>ad val.</i>
	7801.9990	Other	20% <i>ad val.</i>
78.02	7802.0000	Lead waste and scrap	20% <i>ad val.</i>
78.03 ^a	7803.0000	Lead bars, rods, profiles and wire	25% <i>ad val.</i>

78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
		Plates, sheets, strip and foil:	
		Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm.:	
7804.1110 ---		Sheets and strips	45% <i>ad val.</i>
7804.1120 ---		Foils	45% <i>ad val.</i>
7804.1900 ---		Other	45% <i>ad val.</i>
7804.2000		Powders and flakes	45% <i>ad val.</i>
78.05	7805.0000	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	55% <i>ad val.</i>
78.06		Other articles of lead	
	7806.0010 ---	Containers for transport and storage.	65% <i>ad val.</i>
	7806.0090 ---	Other.	65% <i>ad val.</i>

CHAPTER 79

Zinc and articles thereof

Note.

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

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

- (b) *Profiles*.—Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.
- (c) *Wire*.—Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.
- (d) *Plates, sheets, strip and foil* :—Flat-surfaced products (other than the unwrought products of heading No. 79.01), 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.

Heading No. 79.04 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.

Sub-heading Notes.

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 powers. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading No	Sub-Heading No	Description of Goods	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.	20% <i>ad val.</i>
	7901.1200	Containing by weight less than 99.99% of zinc	20% <i>ad val.</i>
	7901.2000	Zinc alloys	20% <i>ad val.</i>
79.02	7902.0000	Zinc waste and scrap	20% <i>ad val.</i>
79.03		Zinc dust, powders and flakes.	
	7903.1000	Zinc dust	25% <i>ad val.</i>
	7903.9000	Other	25% <i>ad val.</i>
79.04	7904.0000	Zinc bars, rods, profiles and wire.	25% <i>ad val.</i>
79.05	7905.0000	Zinc plates, sheets, strip and foil	45% <i>ad val.</i>
79.06	7906.0000	Zinc tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	55% <i>ad val.</i>

1	2	3	4
79.07	Other articles of zinc.		
	7907.0010 ---	zinc slugs for dry battery cell containers.	25% <i>ad val.</i>
	7907.0020 ---	anodes	55% <i>ad val.</i>
	7907.0090 ---	Other.	65% <i>ad val.</i>

CHAPTER 80

Tin and articles thereof

Note.

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

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

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

- (d) *Plates, sheets, strip and foil.*—Flat-surfaced products (other than the unwrought products of heading 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 Nos. 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-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Sub-heading 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 other bismuth or copper is less than the limit specified in the following table:

TABLE—Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1% ; or
(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
80.01		Unwrought tin.	
	8001.1000	Tin, not alloyed	15% <i>ad val.</i>
	8001.2000	Tin alloys	15% <i>ad val.</i>
80.02	8002.0000	Tin waste and scrap	15% <i>ad val.</i>
80.03	8003.0000	Tin bars, rods, profiles and wire.	25% <i>ad val.</i>
80.04	8004.0000	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	45% <i>ad val.</i>
80.05	8005.0000	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.	45% <i>ad val.</i>
80.06	8006.0000	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	55% <i>ad val.</i>
80.07		Other articles of tin.	
	8007.0010	Anodes.	55% <i>ad val.</i>
	8007.0090	Other.	65% <i>ad val.</i>

CHAPTER 81

OTHER BASE METALS; CERMETS; ARTICLES THEREOF

Sub-heading Note.

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

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
	8101.1000 --	Powders.	15% <i>ad val.</i>
		Other	
	8101.9100 --	Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap.	15% <i>ad val.</i>
	8101.9200 --	Bars and rods, other than those obtained simply by sintering profiles, plates, sheets, strip and foil.	25% <i>ad val.</i>
	8101.9300 --	Wire	55% <i>ad val.</i>
	8101.9900 --	Other	55% <i>ad val.</i>
81.02		Molybdenum and articles thereof, including waste and scrap.	
	8102.1000 --	Powders.	15% <i>ad val.</i>
		Other:	
	8102.9100 --	Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap.	15% <i>ad val.</i>
	8102.9200 --	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	25% <i>ad val.</i>
	8102.9300 --	Wire	55% <i>ad val.</i>
	8102.9900 --	Other	55% <i>ad val.</i>
81.03		Tantalum and articles thereof, including waste and scrap.	
	8103.1000 --	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders.	15% <i>ad val.</i>
		Other:	
	8103.9010 ---	Wrought tantalum.	25% <i>ad val.</i>
	8103.9090 ---	Other	55% <i>ad val.</i>
81.04		Magnesium and articles thereof, including waste and scrap.	
		Unwrought magnesium:	
	8104.1100 --	Containing at least 99.8% by weight of magnesium	15% <i>ad val.</i>

1	3	4
8104.1900 -	Other	15% <i>ad val.</i>
8104.2000 -	Waste and scrap	15% <i>ad val.</i>
8104.3000 -	Raspings, turnings and granules, graded according to size ; powders	15% <i>ad val.</i>
	Other :	
8104.9010 -	Wrought bars, rods, angles, shapes and sections of magnesium, magnesium wire, wrought plates, sheets and strips of magnesium.	25% <i>ad val.</i>
8104.9090 -	Other	55% <i>ad val.</i>
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
8105.1000 -	Cobalt mattes and other intermediate products of cobalt metallurgy : unwrought cobalt ; waste and scrap; powders	15% <i>ad val.</i>
	Other :	
8105.9010 -	Wrought	25% <i>ad val.</i>
8105.9090 -	Other	55% <i>ad val.</i>
81.06	Bismuth and articles thereof, including waste and scrap.	
8106.0010 -	Unwrought ; waste and scrap	15% <i>ad val.</i>
8106.0020 -	Wrought	25% <i>ad val.</i>
8106.0090 -	Other	55% <i>ad val.</i>
81.07	Cadmium and articles thereof, including waste and scrap.	
8107.1000 -	Unwrought cadmium; waste and scrap ; powders	15% <i>ad val.</i>
	Other :	
8107.9010 -	Wrought	25% <i>ad val.</i>
8107.9090 -	Other	55% <i>ad val.</i>
81.08	Titanium and articles thereof, including waste and scrap.	
8108.1000 -	Unwrought titanium ; waste and scrap; powders	15% <i>ad val.</i>
	Other :	
8108.9010 -	Wrought	25% <i>ad val.</i>
8108.9090 -	Other	55% <i>ad val.</i>
81.09	Zirconium and articles thereof, including waste and scrap.	
8109.1000 -	Unwrought zirconium ; waste and scrap ; powders	15% <i>ad val.</i>

		3	4
	Other :		
	8109.9010 --- Wrought		25% <i>ad val.</i>
	8109.9090 --- Other.		55% <i>ad val.</i>
81.10	Antimony and articles thereof, including waste and scrap.		
	8110.0010 --- Unwrought, waste and scrap.		15% <i>ad val.</i>
	8110.0020 --- Wrought		25% <i>ad val.</i>
	8110.0090 --- Other.		55% <i>ad val.</i>
81.11	Manganese and articles thereof, including waste and scrap.		
	8111.0010 --- Unwrought, waste and scrap		15% <i>ad val.</i>
	8111.0020 --- Wrought		25% <i>ad val.</i>
	8111.0090 --- Other		55% <i>ad val.</i>
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		15% <i>ad val.</i>
	Other :		
	8112.1910 --- Wrought		25% <i>ad val.</i>
	8112.1990 --- Other.		55% <i>ad val.</i>
	Chromium:		
	8112.2010 --- Unwrought, waste and scrap		15% <i>ad val.</i>
	8112.2020 --- Wrought		25% <i>ad val.</i>
	8112.2090 --- Other		55% <i>ad val.</i>
	Germanium:		
	8112.3010 --- Unwrought, waste and scrap		15% <i>ad val.</i>
	8112.3020 --- Wrought		25% <i>ad val.</i>
	8112.3090 --- Other.		55% <i>ad val.</i>
	Vanadium:		
	8112.4010 --- Unwrought, waste and scrap		15% <i>ad val.</i>
	8112.4020 --- Wrought		25% <i>ad val.</i>
	8112.4090 --- Other		55% <i>ad val.</i>
	Other:		

1	2	3	4
	8112.9100 ..	Unwrought: waste and scrap; powders	15% <i>ad val.</i>
	..	Other :	
	8112.9910 ---	Wrought	25% <i>ad val.</i>
	8112.9990 ---	Other.	55% <i>ad val.</i>
81.13		Cermets and articles thereof, including waste and scrap.	
	8113.0010 ---	Unwrought, waste and scrap	15% <i>ad val.</i>
	8113.0020 ---	Wrought	25% <i>ad val.</i>
	8113.0090 ---	Other.	55% <i>ad val.</i>

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 of cermets ;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide of 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	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 and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
	8201.1000	Spades and shovels	45% <i>ad val.</i>
	8201.2000	Forks.	45% <i>ad val.</i>
	8201.3000	Mattocks, picks, hoes and rakes.	45% <i>ad val.</i>
	8201.4000	Axes, bill hooks and similar hewing tools.	45% <i>ad val.</i>
	8201.5000	Secateurs and similar one-handed pruners and shears (including poultry shears).	45% <i>ad val.</i>
	8201.6000	Hedge shears, two-handed pruning shears and similar two-handed shears.	45% <i>ad val.</i>
	8201.9000	Other hand tools of a kind used in agriculture, horticulture or forestry.	45% <i>ad val.</i>
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
		Hand saws:	
	8202.1010 ---	Jewellers handsaw blades	45% <i>ad val.</i>
	8202.1020 ---	Glass cutters	45% <i>ad val.</i>
	8202.1090 ---	Other	45% <i>ad val.</i>
	8202.2000	Band saw blades	45% <i>ad val.</i>
		Circular saw blades (including slitting or slotting saw blades):	
	8202.3100 --	With working part of steel	45% <i>ad val.</i>
	8202.3900 --	Other, including parts	45% <i>ad val.</i>
	8202.4000	Chain saw blades	45% <i>ad val.</i>
		Other saw blades:	
	8202.9100 --	Straight saw blades, for working metal	45% <i>ad val.</i>
	8202.9900 --	Other	45% <i>ad val.</i>
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
		Files, rasps and similar tools:	
	8203.1010 ---	Files	45% <i>ad val.</i>

1	2	3	4
	8203.1090 ---	Other	45% <i>ad val.</i>
	8203.2000 -	Pliers (including cutting pliers), pincers, tweezers and similar tools.	45% <i>ad val.</i>
	8203.3000 -	Metal cutting shears and similar tools.	45% <i>ad val.</i>
	8203.4000 -	Pipe-cutters, bolt croppers, perforating punches and similar tools.	45% <i>ad val.</i>
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
		Hand-operated spanners and wrenches:	
	8204.1100 --	Non-adjustable.	45% <i>ad val.</i>
	8204.1200 --	Adjustable.	45% <i>ad val.</i>
	8204.2000 -	Interchangeable spanner sockets, with or without handles.	45% <i>ad val.</i>
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks.	
	8205.1000 -	Drilling, threading or tapping tools.	45% <i>ad val.</i>
	8205.2000 -	Hammers and sledge hammers.	45% <i>ad val.</i>
	8205.3000 -	Planes, chisels, gouges and similar cutting tools for working wood.	45% <i>ad val.</i>
		Screw drivers:	
	8205.4010 ---	With function of voltage tester	45% <i>ad val.</i>
	8205.4090 --	Other	45% <i>ad val.</i>
		Other hand tools (including glaziers' diamonds):	
	8205.5100 --	Household tools:	45% <i>ad val.</i>
		Other:	
	8205.5910 ---	Grease guns	45% <i>ad val.</i>
	8205.5920 ---	Shoe lasts.	25% <i>ad val.</i>
	8205.5990 ---	Other.	45% <i>ad val.</i>
	8205.6000 -	Blow lamps.	45% <i>ad val.</i>
	8205.7000 -	Vices, clamps and the like.	45% <i>ad val.</i>
	8205.8000 -	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	45% <i>ad val.</i>
	8205.9000 -	Sets of articles of two or more of the foregoing subheadings.	45% <i>ad val.</i>

82.06	8206.0000	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	45% <i>ad val.</i>
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
		Rock drilling or earth boring tools :	
	8207.1300 --	With working part of cermets	15% <i>ad val.</i>
	8207.1900 --	Other, including parts	15% <i>ad val.</i>
	8207.1910 --	With working part of diamond, artificial diamond, stone and metal	15% <i>ad val.</i>
	8207.1920 --	Parts including tips, bits and the like	10% <i>ad val.</i>
	8207.1990 --	Other	15% <i>ad val.</i>
	8207.2000 -	Dies for drawing or extruding metal	15% <i>ad val.</i>
	8207.3000 -	Tools for pressing, stamping or punching	15% <i>ad val.</i>
	8207.4000 -	Tools for tapping or threading	15% <i>ad val.</i>
		Tools for drilling, other than for rock drilling :	
	8207.5010 --	Drills other than parallel or straight shank twist drills.	25% <i>ad val.</i>
	8207.5090 --	Other	15% <i>ad val.</i>
	8207.6000 -	Tools for boring or broaching	15% <i>ad val.</i>
	8207.7000 -	Tools for milling	15% <i>ad val.</i>
	8207.8000 -	Tools for turning	15% <i>ad val.</i>
	8207.9000 -	Other interchangeable tools.	15% <i>ad val.</i>
82.08		Knives and cutting blades, for machines or for mechanical appliances.	
	8208.1000 -	For metal working	50% <i>ad val.</i>
	8208.2000 -	For wood working	50% <i>ad val.</i>
	8208.3000 -	For kitchen appliances or for machines used by the food industry.	50% <i>ad val.</i>
	8208.4000 -	For agricultural, horticultural or forestry machi-ns	50% <i>ad val.</i>
	8208.9000 -	Other	50% <i>ad val.</i>
82.09	8209.0000	Plates, stick, tips and the like for tools, unmounted, of cermets.	10% <i>ad val.</i>

	2	3	4
82.10	8210.0000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	35% <i>ad val.</i>
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.	
	8211.1000	Sets of assorted articles.	65% <i>ad val.</i>
		Other:	
	8211.9100	Table knives having fixed blades.	65% <i>ad val.</i>
	8211.9200	Other knives having fixed blades.	65% <i>ad val.</i>
	8211.9300	Knives having other than fixed blades.	65% <i>ad val.</i>
	8211.9400	Blades.	65% <i>ad val.</i>
	8211.9500	Handles of base metal	65% <i>ad val.</i>
82.12		Razors and razor blades (including razor blade blanks in strips).	
		Razors:	
	8212.1010	Safety razors	55% <i>ad val.</i>
	8212.1090	Other.	55% <i>ad val.</i>
		Safety razor blades, including razor blade blanks in strips:	
	8212.2010	Safety razor blades.	55% <i>ad val.</i>
	8212.2090	Other	55% <i>ad val.</i>
		Other parts:	
	8212.9010	Of safety razors.	55% <i>ad val.</i>
	8212.9090	Other.	55% <i>ad val.</i>
82.13	8213.0000	Scissors, tailors' shears and similar shears, and blades therefor.	65% <i>ad val.</i>
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, chopper and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
		Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor:	
	8214.1010	Pencil sharpeners and blades therefor.	35% <i>ad val.</i>
	8214.1090	Other.	65% <i>ad val.</i>
	8214.2000	Manicure or pedicure sets and instruments (including nail files).	65% <i>ad val.</i>

1	2	3	4
		Other:	
	8214.9010 ---	Hair clippers.	65% <i>ad val.</i>
	8214.9020 ---	Nail clippers.	65% <i>ad val.</i>
	8214.9030 ---	Other articles of office cutlery.	65% <i>ad val.</i>
		Other:	
	8214.9091 ----	Hand operated de-stapler without base for using on table.	65% <i>ad val.</i>
	8214.9099 ----	Other.	65% <i>ad val.</i>
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware.	
	8215.1000 .	Sets of assorted articles containing at least one article plated with precious metal.	55% <i>ad val.</i>
	8215.2000 .	Other sets of assorted articles.	55% <i>ad val.</i>
		Other	
	8215.9100 --	Plated with precious metal.	55% <i>ad val.</i>
	8215.9900 --	Other.	55% <i>ad val.</i>

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 to 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	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	65% <i>ad val.</i>
	8301.2000 -	Locks of a kind used for motor vehicles	65% <i>ad val.</i>
	8301.3000 -	Locks of a kind used for furniture	65% <i>ad val.</i>
	8301.4000 -	Other locks	65% <i>ad val.</i>
	8301.5000 -	Clasps and frames with clasps, incorporating locks	65% <i>ad val.</i>
	8301.6000 -	Parts	65% <i>ad val.</i>
	8301.7000 -	Keys presented separately	65% <i>ad val.</i>
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coach work, saddlery, trunks, chests, caskets or the likes; base metal hat-racks, hat-pegs, brackets and similar fixture; castors with mountings of base metal; automatic door closers of base metal.	
	8302.1000 -	Hinges	55% <i>ad val.</i>
	8302.2000 -	Castors	55% <i>ad val.</i>
	8302.3000 -	Other mountings, fittings and similar articles suitable for motor vehicles.	40% <i>ad val.</i>
		Other mountings, fittings and similar articles:	
	8302.4100 -	Suitable for buildings	65% <i>ad val.</i>
	8302.4200 -	Other, suitable for furniture	55% <i>ad val.</i>
	8302.4900 -	Other	65% <i>ad val.</i>
	8302.5000 -	Hat-racks, hat-pegs, brackets and similar fixtures	65% <i>ad val.</i>
	8302.6000 -	Automatic door closures	65% <i>ad val.</i>
83.03	8303.0000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes of the like, of base metal.	65% <i>ad val.</i>
83.04	8304.0000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment; of base metal, other than office furniture of heading No. 94.03.	65% <i>ad val.</i>
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
	8305.1000 -	Fittings for loose-leaf binders of files	55% <i>ad val.</i>
	8305.2000 -	Staples in strips	55% <i>ad val.</i>
	8305.9000 -	Other, including parts	55% <i>ad val.</i>

83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.		
	8306.1000	Bells, gongs and the like.	65% <i>ad val.</i>
		Statuettes and other ornaments:	
	8306.2100	Plated with precious metal.	65% <i>ad val.</i>
	8306.2900	Other.	65% <i>ad val.</i>
	8306.3000	Photograph, picture or similar frames; mirrors.	65% <i>ad val.</i>
83.07	Flexible tubing of base metal, with or without fittings		
	8307.1000	Of iron or steel	65% <i>ad val.</i>
	8307.9000	Of other base metal	65% <i>ad val.</i>
83.08	Clasps, frames with clasps, buckles, buckles-clasps, hooks, eyes eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.		
	Hooks, eyes and eyelets:		
	8308.1010	Shoe eyelets	20% <i>ad val.</i>
	8308.1090	Other	55% <i>ad val.</i>
	8308.2000	Tubular or bifurcated rivets	55% <i>ad val.</i>
	8308.9000	Other, including parts.	55% <i>ad val.</i>
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.		
	8309.1000	Crown corks.	55% <i>ad val.</i>
	8309.9000	Other	55% <i>ad val.</i>
83.10	8310.0000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	65% <i>ad val.</i>
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.		
	8311.1000	Coated electrodes of base metal, for electric arc-welding.	55% <i>ad val.</i>
	8311.2000	Cored wire of base metal, for electric arc-welding.	55% <i>ad val.</i>

1	2	3	4
8311.3000 -	Coated rods and cored wire, of base metal, for soldering-brazing or welding by flame.	55% <i>ad val.</i>	
8311.9000 -	Other, including parts.	55% <i>ad val.</i>	

SECTION XVI

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

Notes:

1.—This Section does not cover :

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of 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 vulcanised rubber other than hard 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) ;

- (j) 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 (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 Chapter 85, parts of machines (not being parts of the articles of heading No. 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 or 85 (other than headings Nos. 84.09, 84.31, 84.48, 84.66, 84.73, 84.85, 85.03, 85.22, 85.29, 85.38 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 or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29, or 85.38 as appropriate. 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. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, 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.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES ; PARTS THEREOF

Notes.

1.—This Chapter does not cover :

- (a) Millstones, grindstones or other articles of Chapter 68 ;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 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);

- (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 of 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.

Heading No. 84.24 does not cover :

Ink-jet printing machines (heading No. 84.43 or 84.71).

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 (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres).
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.—(A) For the purposes of heading No. 84.71, the expression "automatic-data processing machines" means :

- (a) Digital machines, capable of (1) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme; (2) being freely programmed in accordance

with the requirements of the use ; (3) performing arithmetical computations specified by the user ; and, (4) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run ;

- (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements ;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it meets all of the following conditions :

- (a) It is of a kind solely or principally used in an automatic data processing system ;
- (b) It is connectable to the central processing unit either directly or through one or more other units ; and
- (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

(C) Separately presented units of an automatic data processing machine are to be classified in heading No. 84.71.

(D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (B) (b) and (B) (c) above, are in all cases to be classified as units of heading No. 84.71.

(E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.—Heading 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, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.—For the purposes of heading No. 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

Sub-heading Notes.

1.—For the purposes of subheading No. 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2.—Sub-heading 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	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	5% <i>ad val.</i>
	8401.2000 -	Machinery and apparatus for isotopic separation, and parts thereof.	5% <i>ad val.</i>
	8401.3000 -	Fuel elements (cartridges), non-irradiated	5% <i>ad val.</i>
	8401.4000 -	Parts of nuclear reactors	5% <i>ad val.</i>
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 :	
		Watertube boilers with a steam production exceeding 45 t per hour :	
		Package type, water tube upto 150 t per hour steam and 80 kg per square centimeter pressure :	
	8402.1111 -	Old, used or reconditioned.	55% <i>ad val.</i>

1	2	3	4
8402.1119 ----	Other		40% <i>ad val.</i>
---	Other :		
8402.1121 ----	Old, used or reconditioned		40% <i>ad val.</i>
8402.1129 ----	Other		20% <i>ad val.</i>
---	Watertube boilers with a steam production not exceeding 45 ton per hour :		
---	Package type, fire tube up to 25 t per hour steam and 24 kg per square centimeter pressure :		
8402.1211 ----	Old, used or reconditioned		55% <i>ad val.</i>
8402.1219 ----	Other		40% <i>ad val.</i>
---	Other :		
8402.1221 ----	Old, used or reconditioned		40% <i>ad val.</i>
8402.1229 ----	Other		20% <i>ad val.</i>
---	Other vapour generating boilers, including hybrid boilers :		
---	Package type, fire tube up to 25 t per hour steam and 24 kg/cm ² pressure :		
8402.1911 ----	Old, used or reconditioned		55% <i>ad val.</i>
8402.1919 ----	Other		40% <i>ad val.</i>
8402.1990 ---	Other		20% <i>ad val.</i>
---	Super-heated water boilers :		
---	Package type, water tube up to 100 t per hour steam and 80 kg/cm ² pressure :		
8402.2011 ----	Old, used or reconditioned		55% <i>ad val.</i>
8402.2019 ----	Other		40% <i>ad val.</i>
---	Package type, fire tube up to 25 t per hour steam and 24 kg/cm ² pressure :		
8402.2021 ----	Old, used or reconditioned		55% <i>ad val.</i>
8402.2029 ----	Other		40% <i>ad val.</i>
8402.2090 ---	Other		20% <i>ad val.</i>
8402.9000 -	Parts		40% <i>ad val.</i>

No.	No.	Duty
1	2	3
84.03	Central heating boilers other than those of heading No. 84.02	
	Boilers:	
	8403.1010 --- Old, used or reconditioned	55% <i>ad val.</i>
	8403.1090 --- Other	40% <i>ad val.</i>
	8403.9000 - Parts	40% <i>ad val.</i>
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economizers, 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.	40% <i>ad val.</i>
	8404.2000 - Condensers for steam or other vapour power units.	40% <i>ad val.</i>
	8404.9000 - Parts	40% <i>ad val.</i>
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.	40% <i>ad val.</i>
	8405.9000 - Parts	40% <i>ad val.</i>
84.06	Steam turbines and other vapour turbines.	
	8406.1000 - Turbines for marine propulsion	20% <i>ad val.</i>
	Other turbines:	
	8406.8100 -- Of an output exceeding 40 MW	20% <i>ad val.</i>
	8406.8200 -- Of a output not exceeding 40MW	20% <i>ad val.</i>
	8406.9000 - Parts	20% <i>ad val.</i>
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	
	8407.1000 - Aircraft engines	10% <i>ad val.</i>
	Marine propulsion engines:	
	8407.2100 -- Outboard motors.	35% <i>ad val.</i>
	8407.2900 -- Other	35% <i>ad val.</i>
	Reciprocating piston engines of a kind used for the propulsion of vehicle of Chapter 87:	

1	2	3	4
8407.3100 --	Of a cylinder capacity not exceeding 50cc.	65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.	
8407.3200 --	Of a cylinder capacity exceeding 50 cc but not exceeding 250cc.	65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted whichever is higher.	
8407.3300 --	Of a cylinder capacity exceeding 250cc but not exceeding 1,000cc.	65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.	
8407.3400 --	Of a cylinder capacity exceeding 1,000cc.	65% <i>ad val.</i> or the rate applicable to the vehicle in which the engine would be fitted, whichever is higher.	
8407.9000 -	Other engines	40% <i>ad val.</i>	
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
	Marine propulsion engines :		
8408.1010 ---	Old, used or reconditioned	45% <i>ad val.</i>	
8408.1090 ---	Other	35% <i>ad val.</i>	
	Engines of a kind used for the propulsion of vehicles of Chapter 87 :		
8408.2010 ---	Old, used or reconditioned.	65% <i>ad val.</i> or the rate	

1	2	3	4
			the vehicle in which the engine would be fitted, whichever is higher.
8408.2020 ---	In 'CKD/SKD condition		65% <i>ad val.</i> or the rate the vehicle in which the engine would be fitted, whichever is higher.
8408.2090 ---	Other		65% <i>ad val.</i> or the rate the vehicle in which the engine would be fitted, whichever is higher.
	Other engines:		
---	Horizontal slow speed diesel engine not exceeding 5,000cc and high speed diesel engine not exceeding 2,000cc.		
8408.9011 ---	Old, used or reconditioned.		65% <i>ad val.</i>
8408.9012 ---	Slow speed diesel engines exceeding 2000 cc.		65 % <i>ad val.</i>
8408.9090 ---	Other		40% <i>ad val.</i>
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.		
8409.1000 -	For aircraft engines		10% <i>ad val.</i>
	Other :		
	Suitable for use solely or principal with spark-ignition internal combustion piston engines :		
8409.9110 ---	For engines of vehicles of chapter 87.		40% <i>ad val.</i>
8409.9111 ---	Pistons, cylinders, cylinder blocks, cylinder heads, cylinder liners, fuel nozzles and inlet or exhaust valves.		40% <i>ad val.</i>
8409.9112 ---	Piston rings.		20% <i>ad val.</i>
8409.9119 ---	Other		40% <i>ad val.</i>
8409.9190 ---	Other		40% <i>ad val.</i>
	Other :		
8409.9910 ---	For engines of vehicles of Chapter 87.		40% <i>ad val.</i>

1	2	3	4
	8409.9911 ----	Pistons, cylinders, cylinder blocks, cylinder heads, cylinder liners, fuel nozzles and inlet or exhaust valves.	40% <i>ad val.</i>
	8409.9912 ----	Piston rings	20% <i>ad val.</i>
	8409.9919 ----	Other	40% <i>ad val.</i>
	8409.9920 ---	Other	40% <i>ad val.</i>
	8409.9930 ---	For engines of the sub-heading 8408.9010	40% <i>ad val.</i>
	8409.9990 ---	Other	40% <i>ad val.</i>
84.10	Hydraulic turbines, water wheels, and regulators therefor.		
		Hydraulic turbines and water wheels :	
	8410.1100 --	Of a power not exceeding 1,000 kw.	20% <i>ad val.</i>
	8410.1200 --	Of a power exceeding 1,000 kw but not exceeding 10,000 kw	20% <i>ad val.</i>
	8410.1300 --	Of a power exceeding 10,000 kw	20% <i>ad val.</i>
	8410.9000 --	Parts, including regulators	20% <i>ad val.</i>
84.11	Turbo-jets, turbo-propellers and other gas turbines.		
		Turbo-jets :	
	8411.1100 --	Of a thrust not exceeding 25 kN	10% <i>ad val.</i>
	8411.1200 --	Of a thrust exceeding 25kN	10% <i>ad val.</i>
		Turbo-propellers :	
	8411.2100 --	Of a power not exceeding 1,100 kW	10% <i>ad val.</i>
	8411.2200 --	Of a power exceeding 1,100 kW	10% <i>ad val.</i>
		Other gas turbines :	
	8411.8100 --	Of a power not exceeding 5,000 kW.	20% <i>ad val.</i>
	8411.8200 --	Of a power exceeding 5,000 kW.	20% <i>ad val.</i>
		Parts :	
	8411.9100 --	Of turbo-jets or turbo-propellers	10% <i>ad val.</i>
	8411.9900 --	Other	20% <i>ad val.</i>
84.12	Other engines and motors.		
	8412.1000 -	Reaction engines other than turbo-jets	40% <i>ad val.</i>
		Hydraulic power engines and motors :	
	8412.2100 --	Linear acting (cylinders)	40% <i>ad val.</i>
	8412.2900 --	Other	40% <i>ad val.</i>

1	2	3	4
	Pneumatic power engines and motors :		
	8412.3100 --	Linear acting (cylinders)	40% <i>ad val.</i>
	8412.3900 --	Other	40% <i>ad val.</i>
		Other :	
	8412.8010 ---	Wind engines (wind mills)	10% <i>ad val.</i>
	8412.8020 ---	Spring operated or weight operated motors.	40% <i>ad val.</i>
	8412.8090 ---	Other	40% <i>ad val.</i>
	8412.9000 -	Parts	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquids elevators.		
		Pumps fitted or designed to be fitted with a measuring device :	
	8413.1100 --	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.	40% <i>ad val.</i>
	8413.1900 --	Other	40% <i>ad val.</i>
	8413.2000 -	Hand pumps, other than those of subheading No. 8413.11 or 8413.19.	40% <i>ad val.</i>
		Fuel, lubricating or cooling medium pumps for internal combustion piston engines :	
	---	For vehicles of Chapter 87 :	
	8413.3011 ----	Diesel fuel injection pumps	15% <i>ad val.</i>
	8413.3019 ----	Other	40% <i>ad val.</i>
	8413.3090 ---	Other	40% <i>ad val.</i>
	8413.4000 -	Concrete pumps	40% <i>ad val.</i>
	8413.5000 -	Other reciprocating positive displacement pumps.	40% <i>ad val.</i>
	8413.6000 -	Other rotary positive displacement pumps.	40% <i>ad val.</i>
		Other centrifugal pumps :	
	8413.7010 ---	Deep well vertical turbine pumps, of line shaft including submersible types, of capacity not exceeding 4 cusecs.	40% <i>ad val.</i>

1	2	3	4
8413.7020 ---	Other centrifugal pumps including self-priming of suction and delivery sizes not exceeding 20.3 cm × 20.3 cm.		40% <i>ad val.</i>
8413.7090 ---	Other		40% <i>ad val.</i>
	Other pumps; liquid elevators :		
8413.8100 --	Pumps		40% <i>ad val.</i>
8413.8200 --	Liquid elevators		40% <i>ad val.</i>
	Parts :		
	Of pumps :		
8413.9110 --	Parts of diesel fuel injection pumps		15% <i>ad val.</i>
8413.9190 ---	Other		40% <i>ad val.</i>
8413.9200 --	Of liquid elevators		40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
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		40% <i>ad val.</i>
8414.2000 -	Hand or foot-operated air pumps		40% <i>ad val.</i>
8414.3000 -	Compressors of a kind used in refrigerating equipment		40% <i>ad val.</i>
	Air compressors mounted on a wheeled chassis for towing :		
8414.4010 ---	For mining		20% <i>ad val.</i>
8414.4090 ---	Other		40% <i>ad val.</i>
	Fans :		
8414.5100 --	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W		55% <i>ad val.</i>
8414.5900 --	Other		55% <i>ad val.</i>
8414.6000 -	Hoods having a maximum horizontal side not exceeding 120 cm		55% <i>ad val.</i>
	Other :		
8414.8010 ---	Compressor for motor vehicles		40% <i>ad val.</i>
8414.8020 ---	Compressor for mining		20% <i>ad val.</i>
8414.8030 ---	Other compressors		40% <i>ad val.</i>

1	2	3	4
	8414.8040 ---	Industrial exhaust fans	40% <i>ad val.</i>
	8414.8090 ---	Others	40% <i>ad val.</i>
	8414.9000 ---	Parts	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
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.		
		Window or wall types, self-contained.	
	8415.1010 ---	In CKD/SKD/CONDITION	55% <i>ad val.</i>
	8415.1090 ---	Other:	55% <i>ad val.</i>
	8415.2000 -	Of a kind used for persons, in motor vehicles.	55% <i>ad val.</i>
		Other :	
	8415.8100 --	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle.	55% <i>ad val.</i>
	--	Other, incorporating a refrigerating unit:	
	8415.8210 ---	Air handling unit	55% <i>ad val.</i>
	8415.8290 ---	Other	55% <i>ad val.</i>
	8415.8300 --	Not incorporating a refrigerating unit	55% <i>ad val.</i>
		Parts	
	8415.9010 ---	Evaporators	55% <i>ad val.</i>
	8415.9020 ---	Condensers	55% <i>ad val.</i>
	8415.9090 ---	Other	55% <i>ad val.</i>
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas ; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
	8416.1000 -	Furnace burners for liquid fuel	20% <i>ad val.</i>
	8416.2000 -	Other furnace burners, including combination burners.	20% <i>ad val.</i>
	8416.3000 -	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	20% <i>ad val.</i>
	8416.9000 -	Parts	20% <i>ad val.</i>

1	2	3	4
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals :		
8417.1010 ---	Kilns for cement industry		30% <i>ad val.</i>
8417.1020 ---	Other kilns		10% <i>ad val.</i>
8417.1030 ---	Arc furnace not exceeding 5 t capacity		20% <i>ad val.</i>
8417.1040 ---	Arc furnace exceeding 5 t capacity		10% <i>ad val.</i>
8417.1050 ---	Induction furnace not exceeding 2 t capacity		20% <i>ad val.</i>
8417.1060 ---	Induction furnace exceeding 2 t capacity		10% <i>ad val.</i>
8417.1090 ---	Other		20% <i>ad val.</i>
8417.2000 -	Bakery ovens, including biscuit ovens		35% <i>ad val.</i>
8417.8000 -	Other		10% <i>ad val.</i>
8417.9000 -	Parts		40% <i>ad val.</i>
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15.		
	Combined refrigerator-freezers, fitted with separate external doors :		
	Not exceeding 700 l capacity including household type :		
8418.1011 ----	In CKD/SKD/Conditions		65% <i>ad val.</i>
8418.1019 ----	Other		65% <i>ad val.</i>
	Exceeding 700 l capacity :		
8418.1091 ----	In CKD/SKD conditions		65% <i>ad val.</i>
8418.1099 ----	Other		65% <i>ad val.</i>
	Refrigerators, household type :		
	Compression-type :		
8418.2110 ---	In CKD/SKD conditions		65% <i>ad val.</i>
8418.2190 ---	Other		65% <i>ad val.</i>
	Absorption-type electrical :		
8418.2210 ---	In CKD/SKD conditions		65% <i>ad val.</i>
8418.2290 ---	Other		65% <i>ad val.</i>
8418.2900 --	Other		65% <i>ad val.</i>

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		Freezers of the chest type, not exceeding 800 l capacity :	
8418.3010 ---	In CKD/SKD conditions		65% <i>ad val.</i>
8418.3090 ---	Other		65% <i>ad val.</i>
		Freezers of the upright type, not exceeding 900 l capacity :	
8418.4010 ---	In CKD/SKD conditions		65% <i>ad val.</i>
8418.4090 --	Other		65% <i>ad val.</i>
8418.5000 -	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture.		65% <i>ad val.</i>
	Other refrigerating or freezing equipment; heat pumps :		
	Compression type units whose condensers are heat exchangers :		
	Specially designed refrigerators :		
8418.6111 ----	For storage of blood having freezers with temperature range upto minus 135°C for storing plasma and red cells :		25% <i>ad val.</i>
8418.6112 ----	Mortuary refrigerators		25% <i>ad val.</i>
8418.6119 ----	Other		65% <i>ad val.</i>
8418.6120 ---	Milk chilling units upto 2000 l capacity		15% <i>ad val.</i>
8418.6130 ---	Cold storage equipment		45% <i>ad val.</i>
8418.6140 ---	ice cream making plants		20% <i>ad val.</i>
8418.6190 ---	Other		45% <i>ad val.</i>
8418.6900 --	Other		45% <i>ad val.</i>
	Specially designed refrigerators :		
8418.6911 ----	For storage of blood having freezers with temperature range upto minus 135°C for storing plasma and red cells :		25% <i>ad val.</i>
8418.6912 ----	Mortuary refrigerators		25% <i>ad val.</i>
8418.6913 ----	Milk chilling units upto 2000 l capacity		15% <i>ad val.</i>
8418.6914 ----	Cold storage equipment		45% <i>ad val.</i>
8418.6915 ----	Ice cream making plant		20% <i>ad val.</i>
8418.6919 ----	Other		65% <i>ad val.</i>
8418.6990 ---	Other		65% <i>ad val.</i>

1	2	3	4
		Parts :	
	8418.9100 --	Furniture designed to receive refrigerating or freezing equipment.	55% <i>ad val.</i>
		Other :	
	8418.9910 ---	Evaporators	45% <i>ad val.</i>
	8418.9920 ---	Condensors	45% <i>ad val.</i>
	8418.9990 ---	Other	45% <i>ad val.</i>
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes, instantaneous or storage water heaters, non-electric.	
		Instantaneous or storage water heaters, non-electric:	
	8419.1100 --	Instantaneous gas water heaters	55% <i>ad val.</i>
	8419.1900 --	Other	55% <i>ad val.</i>
	8419.2000 -	Medical, surgical or laboratory sterilisers	10% <i>ad val.</i>
		Dryers :	
	8419.3100 --	For agricultural products	10% <i>ad val.</i>
	8419.3200 --	For wood, paper pulp, paper or paperboard.	10% <i>ad val.</i>
	8419.3900 --	Other	20% <i>ad val.</i>
	8419.4000 -	Distilling or rectifying plant	10% <i>ad val.</i>
	8419.5000 -	Heat exchange units	10% <i>ad val.</i>
	8419.6000 -	Machinery for liquifying air or other gases :	10% <i>ad val.</i>
		Other machinery, plant and equipment :	
	8419.8100 --	For making hot drinks or for cooking or heating food.	40% <i>ad val.</i>
		Other :	
	8419.8910 --	Asphalt heating machines	20% <i>ad val.</i>
	8419.8920 ---	Wood steaming plants	10% <i>ad val.</i>
	8419.8930 ---	Seasoning plants	10% <i>ad val.</i>
	8419.8990 ---	Other	10% <i>ad val.</i>

1	2	3	4
	Parts :		
8419.9010 ----	Spares of Seasoning plants		10% <i>ad val.</i>
8419.9090 ----	Other		40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
	Calendering or other rolling machines		
8420.1010 ---	Calendering machines of the type used in textile industry.		10% <i>ad val.</i>
8420.1090 ---	Other		10% <i>ad val.</i>
	Parts :		
8420.9100 --	Cylinders		10% <i>ad val.</i>
8420.9900 --	Other		10% <i>ad val.</i>
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
	Centrifuges, including centrifugal dryers:		
8421.1100 --	Cream separators		10% <i>ad val.</i>
--	Clothes-dryers:		
8421.1210 ---	Requiring for their operation less than 746 watts.		40% <i>ad val.</i>
8421.1290 ---	Other		20% <i>ad val.</i>
8421.1900 --	Other		20% <i>ad val.</i>
	Filtering or purifying machinery and apparatus for liquids :		
--	For filtering or purifying water :		
8421.2110 ---	Water filter for domestic use		40% <i>ad val.</i>
8421.2190 ---	Other		20% <i>ad val.</i>
8421.2200 --	For filtering or purifying beverages other than water.		40% <i>ad val.</i>
--	Oil or petrol-filters for internal combustion engines:		
8421.2310 ---	For engines of vehicles of Chapter 87		40% <i>ad val.</i>
8421.2390 ---	Other		40% <i>ad val.</i>
8421.2900 --	Other		40% <i>ad val.</i>
	Filtering or purifying machinery and apparatus for gases:		

1	2	3	4
		Intake air filters for internal combustion engines.	
	8421.3110 ---	For engines of vehicles of Chapter 87	40% <i>ad val.</i>
	8421.3190 ---	Other	40% <i>ad val.</i>
	8421.3900 --	Other	40% <i>ad val.</i>
		Parts:	
	8421.9100 --	Of centrifuges, including centrifugal dryers.	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
	8421.9900 -	Other	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
84.22		Dish washing machines, machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
		Dish washing machines:	
	8422.1100 --	Of the household type	55% <i>ad val.</i>
	8422.1900 --	Other	40% <i>ad val.</i>
		Machinery for cleaning or drying bottles or other containers:	
	8422.2010 ---	For beverages	55% <i>ad val.</i>
	8422.2090 ---	Other	40% <i>ad val.</i>
		Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other container; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:	
	8422.3010 ---	For beverages.	55% <i>ad val.</i>
	8422.3090 ---	Other	40% <i>ad val.</i>
		Other packing or wrapping machinery (including heat-shrink wrapping machinery):	
	8422.4010 --	For packing of quilts	20% <i>ad val.</i>

1	2	3	4
	8422.4020 ---	For packing of fresh fruits and vegetables.	10% <i>ad val.</i>
	8422.4090 ---	Other	25% <i>ad val.</i>
	8422.9000 -	Parts	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better); including weight operated counting or checking machines; weighing machine weights of all kinds.		
	8423.1000 -	Personal weighing machines, including baby scales; household scales	55% <i>ad val.</i>
	8423.2000 -	Scales for continuous weighing of goods on conveyors.	40% <i>ad val.</i>
	8423.3000 -	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	40% <i>ad val.</i>
	Other weighing machinery :		
	8423.8100 --	Having a maximum weighing capacity not exceeding 30 kg.	40% <i>ad val.</i>
	8423.8200 --	Having a maximum weighing capacity exceeding 30 kg. but not exceeding 5,000 kg.	40% <i>ad val.</i>
	8423.8900 --	Other	40% <i>ad val.</i>
	Weighing machine weights of all kinds, parts of weighing machinery :		
	8423.9010 ---	Weights	40% <i>ad val.</i>
	8423.9090 ---	Parts of weighing machinery	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
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.	40% <i>ad val.</i>
	8424.2000 -	Spray guns and similar appliances	40% <i>ad val.</i>
	Steam or sand blasting machines and similar jet projecting machines :		

1	2	3	4
	8424.3010 ---	Sand blasting machine	10% <i>ad val.</i>
	8424.3090 ---	Other	20% <i>ad val.</i>
	-	Other appliances :	
	--	Agricultural or horticultural :	
	8424.8110 ---	Sprayers not exceeding 18 l	40% <i>ad val.</i>
	8424.8190 ---	Other	20% <i>ad val.</i>
	8424.8900 ---	Other	40% <i>ad val.</i>
	8424.9000 -	Parts	40% <i>ad val.</i>
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
	-	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles	
	--	Powered by electric motor :	
	8425.1110 ---	Hoists	40% <i>ad val.</i>
	8425.1190 ---	Other	40% <i>ad val.</i>
	--	Other :	
	8425.1910 ---	Hoists	40% <i>ad val.</i>
	8425.1990 ---	Other	40% <i>ad val.</i>
	8425.2000 -	Pit-head winding gear; winches specially designed for use underground	40% <i>ad val.</i>
	-	Other winches; capstans :	
	8425.3100 --	Powered by electric motor	40% <i>ad val.</i>
	8425.3900 --	Other	40% <i>ad val.</i>
	-	Jacks; hoists of a kind used for raising vehicles :	
	8425.4100 --	Built-in jacking systems of a type used in garages	40% <i>ad val.</i>
	--	Other jacks and hoists, hydraulic :	
	8425.4210 --	Hoists	40% <i>ad val.</i>
	8425.4290 ---	Other	40% <i>ad val.</i>
	8425.4900 --	Other	40% <i>ad val.</i>
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
	-	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :	
	--	Overhead travelling cranes on fixed support :	
	8426.1110 ---	not exceeding 125 metric ton	40% <i>ad val.</i>

8426.1190 ---	Other	40% <i>ad val.</i>
---	Mobile lifting frames on tyres and straddle carriers:	
8426.1210 ---	Not exceeding 20 ton	20% <i>ad val.</i>
8426.1290 ---	Other	10% <i>ad val.</i>
---	Other:	
---	Gantry cranes:	
8426.1911 ---	not exceeding 125 metric ton	20% <i>ad val.</i>
8426.1919 ---	Other	20% <i>ad val.</i>
8426.1920 ---	Bridge cranes	20% <i>ad val.</i>
8426.1990 ---	Other	20% <i>ad val.</i>
8426.2000 -	Tower cranes	20% <i>ad val.</i>
8426.3000 -	Portal or pedestal jib cranes	20% <i>ad val.</i>
	Other machinery, self-propelled:	
8426.4100 -	On tyres	20% <i>ad val.</i>
8426.4900 -	Other	20% <i>ad val.</i>
	Other machinery:	
8426.9100 -	Designed for mounting on road vehicles	40% <i>ad val.</i>
---	Other:	
8426.9910 ---	Aerial rope ways and skyline cranes	40% <i>ad val.</i>
8426.9990 ---	Other	40% <i>ad val.</i>
84.27	Fork-lift trucks ; other works trucks fitted with lifting or handling equipment.	
8427.1000 -	Self-propelled trucks powered by an electric motor	20% <i>ad val.</i>
	Other self-propelled trucks:	
8427.2010 ---	Fork lift trucks not exceeding 5 ton	40% <i>ad val.</i>
8427.2020 ---	Fork lift-trucks exceeding 5 t	20% <i>ad-val.</i>
8427.2090 ---	Other	40% <i>ad val.</i>
8427.9000 -	Other trucks	40% <i>ad val.</i>
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
8428.1000 -	Lifts and skip hoists	40% <i>ad val.</i>
8428.2000 -	Pneumatic elevators and conveyors	40% <i>ad val.</i>
	Other continuous-action elevators and conveyors, for goods or materials:	

1	2	3	4
	8428.3100 --	Specially designed for underground use	20% <i>ad val.</i>
	8428.3200 --	Other, bucket type	20% <i>ad val.</i>
	8428.3300 --	Other, belt type	20% <i>ad val.</i>
	8428.3900 --	Other	20% <i>ad val.</i>
	8428.4000 --	Excavators and moving walkways	40% <i>ad val.</i>
	8428.5000 --	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment	20% <i>ad val.</i>
	8428.6000 --	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	20% <i>ad val.</i>
	8428.9000 --	Other machinery	20% <i>ad val.</i>
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
		Bulldozers and angledozers:	
		Track laying:	
	8429.1110 ---	Old, used or reconditioned	45% <i>ad val.</i>
	8429.1190 ---	Other	40% <i>ad val.</i>
		Other:	
	8429.1910 ---	Old, used or reconditioned	45% <i>ad val.</i>
	8429.1990 ---	Other	40% <i>ad val.</i>
		Graders and leveller:	
	8429.2010 ---	Old, used or reconditioned	45% <i>ad val.</i>
	8429.2090 ---	Other	40% <i>ad val.</i>
	8429.3000 --	Scrapers	20% <i>ad val.</i>
		Tamping machines and road rollers:	
		Tamping machines:	
	8429.4011 ----	Old, used or reconditioned	45% <i>ad val.</i>
	8429.4019 ----	Other	40% <i>ad val.</i>
		Road rollers:	
	8429.4021 ----	Old, used or reconditioned	45% <i>ad val.</i>
	8429.4029 ----	Other	40% <i>ad val.</i>
	8429.4090 ---	Other	40% <i>ad val.</i>
		Mechanical shovels, excavators and shovel loaders:	
		Front-end shovel loaders:	

1	2	3	4
	8429.5110 ---	Old, used or reconditioned	45% <i>ad val.</i>
	8429.5190 ---	Other	40% <i>ad val.</i>
	---	Machinery with a 360° revolving superstructure:	
	8429.5210 ---	Old, used or reconditioned	45% <i>ad val.</i>
	8429.5290 ---	Other	20% <i>ad val.</i>
	---	Other:	
	8429.5910 ---	Old, used or reconditioned	45% <i>ad val.</i>
	8429.5990 ---	Other	20% <i>ad val.</i>
84.30		Other Moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
	8430.1000 -	Pile-drivers and pile-extractors	25% <i>ad val.</i>
	8430.2000 -	Snow-ploughs and snow-blowers	40% <i>ad val.</i>
	-	Coal or rock cutters and tunnelling machinery:	
	8430.3100 --	Self propelled	20% <i>ad val.</i>
	8430.3900 --	Other	40% <i>ad val.</i>
	-	Other boring or sinking machinery:	
	--	Self-propelled:	
	8430.4110 ---	Oil rigs	10% <i>ad val.</i>
	8430.4120 ---	Other rigs	10% <i>ad val.</i>
	8430.4190 ---	Other	40% <i>ad val.</i>
	8430.4900 --	Other	40% <i>ad val.</i>
	8430.5000 -	Other machinery, self-propelled	20% <i>ad val.</i>
	-	Other machinery, not self-propelled:	
	8430.6100 --	Tamping or compacting machinery	20% <i>ad val.</i>
	8430.6200 --	Scrapers	20% <i>ad val.</i>
	8430.6900 --	Other	40% <i>ad val.</i>
84.31		Parts suitable for use solely or principally with the Machinery of headings Nos. 84.25 to 84.30	
	8431.1000 -	Of machinery of heading No. 84.25	40% <i>ad val.</i>
	8431.2000 -	Of machinery of heading No. 84.27	40% <i>ad val.</i>

1	2	3	4
		Of machinery of heading No. 84.28:	
	8431.3100 --	Of lifts, skip hoists or escalators	40% <i>ad val.</i>
	8431.3900 --	Other	40% <i>ad val.</i>
		Of machinery of heading No. 84.26, 84.29 or 84.30:	
	8431.4100 --	Buckets, shovels, grabs and grips	40% <i>ad val.</i>
	8431.4200 --	Bulldozer or angledozer blades	40% <i>ad val.</i>
	8431.4300 --	Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	40% <i>ad val.</i>
	---	Other:	
	8431.4910 ---	Parts of tamping machines and road rollers	40% <i>ad val.</i>
	8431.4920 ---	Auguring machine (post hole diggers)	20% <i>ad val.</i>
	8431.4990 ---	Other	40% <i>ad val.</i>
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
	8432.1000 -	Ploughs	40% <i>ad val.</i>
		Harrows, scarifiers, cultivators, weeders and hoes:	
	8432.2100 --	Disc harrows	40% <i>ad val.</i>
	8432.2110 --	Tobacco intercultivator	40% <i>ad val.</i>
	8432.2120 ---	Sub-soiler	40% <i>ad val.</i>
	8432.2130 ---	Mould Board plough	40% <i>ad val.</i>
	8432.2140 ---	Rotary tiller	40% <i>ad val.</i>
	8432.2190 ---	Tool bar fitted with rigid tine, ridger and disk	40% <i>ad val.</i>
	8432.2900 --	Other	40% <i>ad val.</i>
		Seeders, planters and transplanters:	
	8432.3010 ---	Seed drill or seed-cum-cultivator drill	40% <i>ad val.</i>
	8432.3020 ---	Can, potato and tree planters	40% <i>ad val.</i>
	8432.3030 ---	Rice and tobacco transplanters	40% <i>ad val.</i>
	8432.3090 ---	Other	40% <i>ad val.</i>
	8432.4000 -	Manure spreaders and fertiliser distributors	40% <i>ad val.</i>
		Other machinery:	
	8432.8010 ---	Lawn and sports ground roller	55% <i>ad val.</i>
	8432.8090 ---	Other	55% <i>ad val.</i>
	8432.9000 -	Parts	40% <i>ad val.</i>

84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.		
	Mowers for lawns, parks or sports-grounds:		
8433.1100 ---	Powered, with the cutting device rotating in a horizontal plane	40% ad val.	
8433.1900 --	Other	40% ad val.	
8433.2000 -	Other mowers, including cutter bars for tractor mounting	40% ad val.	
8433.3000 -	Other haymaking machinery	40% ad val.	
8433.4000 -	Straw or fodder balers, including pick-up balers	40% ad val.	
	Other harvesting machinery; threshing machinery:		
8433.5100 --	Combine harvester-threshers	35% ad val.	
8433.5200 --	Other threshing machinery	35% ad val.	
8433.5300 --	Root or tuber harvesting machines	35% ad val.	
8433.5900 --	Other	40% ad val.	
	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
8433.6010 ---	For grading eggs	10% ad val.	
8433.6090 ---	Other	10% ad val.	
8433.9000 -	Parts	40% ad val.	
84.34	Milking machines and dairy machinery.		
8434.1000 -	Milking machines	20% ad val.	
	Dairy machinery:		
8434.2010 ---	Milk homogenisers and irradiators	10% ad val.	
8434.2020 ---	Butter churns, butter workers and butter moulding machines	20% ad val.	
8434.2030 ---	Cheese making machine	20% ad val.	
8434.2090 ---	Other	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.		
	Machinery:		
8435.1010 ---	Juice extracting machine	35% ad val.	

1	2	3	4
	8435.1020 ---	Mechanical or hydraulic presses for juice extraction	35% <i>ad val.</i>
	8435.1090 ---	Other	35% <i>ad val.</i>
	8435.9000 -	Parts	35% <i>ad val.</i>
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
	8436.1000 -	Machinery for preparing animal feeding stuffs	20% <i>ad val.</i>
		Poultry-keeping machinery; poultry incubators and brooders:	
	8436.2100 --	Poultry incubators and brooders	10% <i>ad val.</i>
	8436.2900 --	Other	10% <i>ad val.</i>
	8436.8000 -	Other machinery	10% <i>ad val.</i>
		Parts:	
	8436.9100 --	Of poultry-keeping machinery or poultry incubators and brooders	20% <i>ad val.</i>
		Other:	
	8436.9910 ---	Of sub-heading 8436.1000	20% <i>ad val.</i>
	8436.9990 ---	Other	20% <i>ad val.</i>
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:	
	8437.1010 ---	For grains	10% <i>ad val.</i>
	8437.1020 ---	For dried leguminous vegetables	10% <i>ad val.</i>
	8437.1090 ---	Other	10% <i>ad val.</i>
		Other machinery:	
	8437.8010 ---	Rice milling machines and components thereof, husking, hulling, polishing, colour sorting and other machines, as are not manufactured locally and to be used by rice industry	15% <i>ad val.</i>
	8437.8090 ---	Other	20% <i>ad val.</i>
		Parts:	
	8437.9010 ---	Of machinery falling under subheading No. 8437.1000	20% <i>ad val.</i>
	8437.9090 ---	Other	20% <i>ad val.</i>
84.38		Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture	

1	2	3	4
	of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.		
8438.1000 -	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	20% <i>ad val.</i>	
8438.2000 -	Machinery for the manufacture of confectionery, cocoa or chocolate	20% <i>ad val.</i>	
	Machinery for sugar manufacture:		
8438.3010 ---	Sugar cane crushers	40% <i>ad val.</i>	
8438.3090 ---	Other	40% <i>ad val.</i>	
8438.4000 -	Brewery machinery	65% <i>ad val.</i>	
8438.5000 -	Machinery for the preparation of meat or poultry	10% <i>ad val.</i>	
8438.6000 -	Machinery for the preparation of fruits, nuts or vegetables	10% <i>ad val.</i>	
	Other machinery:		
8438.8010 ---	Beverage manufacturing machinery	65% <i>ad val.</i>	
8438.8090 ---	Other	40% <i>ad val.</i>	
8438.9000 -	Parts	40% <i>ad val.</i>	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	15% <i>ad val.</i>	
8439.2000 -	Machinery for making paper or paperboard	15% <i>ad val.</i>	
8439.3000 -	Machinery for finishing paper or paperboard	15% <i>ad val.</i>	
	Parts:		
8439.9100 --	Of machinery for making pulp of fibrous cellulosic material	15% <i>ad val.</i>	
8439.9900 --	Other	15% <i>ad val.</i>	
84.40	Book-binding machinery, including book-sewing machines.		
8440.1000 -	Machinery	20% <i>ad val.</i>	
8440.9000 -	Parts	20% <i>ad val.</i>	

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	40% ad val.	
8441.1090 ---	Other	40% ad val.	
8441.2000 -	Machines for making bags, sacks or envelopes	40% ad val.	
8441.3000 -	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	40% ad val.	
8441.4000 -	Machines for moulding articles in paper pulp, paper or paperboard	20% ad val.	
8441.8000 -	Other machinery	40% ad val.	
8441.9000 -	Parts	40% ad val.	
		or the rate applicable to the machine of which they form parts, whichever is higher.	
82.42	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 type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
8442.1000 -	Phototype-setting and composing machines	10% ad val.	
	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device:		
8442.2010 ---	Photo-type setting or composing machine using a laser device	10% ad val.	
8442.2090 ---	Other	10% ad val.	
8442.3000 -	Other machinery, apparatus and equipment	10% ad val.	
8442.4000 -	Parts of the foregoing machinery, apparatus or equipment	10% 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	20% ad val.	
8442.5090 ---	Other	20% ad val.	

8-13

Printing machinery, including ink-jet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing.

Offset printing machinery:

Reel-fed:

8443.1110 --- Old, used or reconditioned 15% *ad val.*

8443.1190 --- Other 10% *ad val.*

8443.1200 --- Sheet fed, office type (sheet size not exceeding 22 x 36 cm): 15% *ad val.*

8443.1210 --- Old, used or reconditioned 15% *ad val.*

8443.1290 --- Other 15% *ad val.*

Other:

8443.1910 --- Old, used or reconditioned 15% *ad val.*

8443.1990 --- Other 15% *ad val.*

Letterpress printing machinery, excluding flexographic printing:

Reel fed:

8443.2110 --- Old, used or reconditioned 25% *ad val.*

8443.2190 --- Other 10% *ad val.*

Other:

8443.2910 --- Old, used or reconditioned 25% *ad val.*

8443.2990 --- Other 10% *ad val.*

Flexographic printing machinery:

8443.3010 --- Old, used or reconditioned 25% *ad val.*

8443.3090 --- Other 10% *ad val.*

Gravure printing machinery:

8443.4010 --- Old, used or reconditioned 25% *ad val.*

8443.4090 --- Other 10% *ad val.*

Other printing machinery:

8443.5100 --- Ink-jet printing machines 10% *ad val.*

Other:

8443.5910 --- Old, used or reconditioned 25% *ad val.*

8443.5990 --- Other 10% *ad val.*

8443.6000 --- Machines for uses ancillary to printing 10% *ad val.*

1	2	3	4
	8443.9000 -	Parts	20% <i>ad val.</i>
84.44		Machines for extruding, drawing, texturing or cutting man-made textile materials.	
	8444.0010 ---	Extruding machines	15% <i>ad val.</i>
	8444.0020 ---	Drawing machines	15% <i>ad val.</i>
	8444.0030 ---	Texturing machines	15% <i>ad val.</i>
	8444.0040 ---	Rupturing machines	15% <i>ad val.</i>
	8444.0090 ---	Other	15% <i>ad val.</i>
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	
		Machines for preparing textile fibres:	
		Carding machines:	
	8445.1110 ---	Old, used or reconditioned	25% <i>ad val.</i>
	8445.1190 ---	Other	15% <i>ad val.</i>
		Combing machines:	
	8445.1210 ---	Old, used or reconditioned	15% <i>ad val.</i>
	8445.1290 ---	Other	10% <i>ad val.</i>
		Drawing or roving machines:	
	8445.1310 ---	Old, used or reconditioned	15% <i>ad val.</i>
	8445.1390 ---	Other	10% <i>ad val.</i>
		Other:	
	8445.1910 ---	Lap machines, as are not manufactured locally	10% <i>ad val.</i>
	8445.1920 ---	Old, used or reconditioned	25% <i>ad val.</i>
	8445.1990 ---	Other	15% <i>ad val.</i>
		Textile spinning machines:	
	8445.2010 ---	Old, used or reconditioned	25% <i>ad val.</i>
	8445.2090 ---	Other	25% <i>ad val.</i>
		Textile doubling or twisting machines:	
	8445.3010 ---	Old, used or reconditioned as are not manufactured locally	15% <i>ad val.</i>
	8445.3090 ---	Other as are not manufactured locally	15% <i>ad val.</i>
		Textile winding (including weft-winding) or reeling machines:	

1	2	3	4
	8445.4010 ---	Old, used or reconditioned	25% <i>ad val.</i>
	8445.4090 ---	Other	15% <i>ad val.</i>
		Other:	
	8445.9010 ---	Machines for dyeing of yarn as are not manufactured locally	10% <i>ad val.</i>
	8445.9020 ---	Drafting system for spinning and roving	10% <i>ad val.</i>
	8445.9090 ---	Other	15% <i>ad val.</i>
84.46	Weaving Machines (Looms)		
	8446.1000 -	For weaving fabrics of a width not exceeding 30 cm	40% <i>ad val.</i>
		For weaving fabrics of a width exceeding 30 cm, shuttle type:	
		Power looms:	
	8446.2110 ---	Old, used or reconditioned	10% <i>ad val.</i>
	8446.2190 ---	Other	10% <i>ad val.</i>
		Other:	
	8446.2910 ---	Old, used or reconditioned	10% <i>ad val.</i>
	8446.2990 ---	Other	10% <i>ad val.</i>
	8446.3000 -	For weaving fabrics of a width exceeding 30 cm, shuttleless type	10% <i>ad val.</i>
84.47	Knitting Machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
		Circular knitting machines:	
	--	With cylinder diameter not exceeding 165 mm:	
	8447.1110 ---	Old, used or reconditioned	10% <i>ad val.</i>
	8447.1190 ---	Other	10% <i>ad val.</i>
	--	With cylinder diameter exceeding 165 mm:	
	8447.1210 ---	Old, used or reconditioned	10% <i>ad val.</i>
	8447.1290 ---	Other	10% <i>ad val.</i>
		Flat knitting machines; stitch-bonding machines:	
	8447.2010 ---	Old, used or reconditioned	10% <i>ad val.</i>
	8447.2090 ---	Other	10% <i>ad val.</i>
		Other:	
	8447.9010 ---	Embroider machine	10% <i>ad val.</i>
	8447.9020 ---	Machines for making tulle and lace	10% <i>ad val.</i>
	8447.9030 ---	Machines for covering buttons with textile threads	10% <i>ad val.</i>
	8447.9090 ---	Other machines	10% <i>ad val.</i>

84.48

Auxiliary machinery for use with machines of heading No. 84.44, 84.45, 84.46 or 84.47 (for example, bobbies, 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 No. 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 No. 84.44, 84.45, 84.46 or 84.47:

Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:

8448.1110 --- Old, used or reconditioned 10% *ad val.*

8448.1190 --- Other 10% *ad val.*

Other:

8448.1910 --- Old, used or reconditioned 10% *ad val.*

8448.1990 --- Other 10% *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 40% *ad val.*

8448.3200 --- Of machines for preparing textile fibres, other than card clothing 20% *ad val.*

Spindles, spindle flyers, spinning rings and ring travellers:

8448.3310 --- Spindles 40% *ad val.*

8448.3320 --- Spindle flyers 40% *ad val.*

8448.3330 --- Spinning rings 40% *ad val.*

8448.3340 --- Ring travellers 40% *ad val.*

8448.3350 --- Bolsters and parts of spindles 40% *ad val.*

8448.3390 --- Other 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	10% <i>ad val.</i>
	8448.5900	Other	10% <i>ad val.</i>
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.	10% <i>ad val.</i>
84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
		Machines, each of a dry linen capacity not exceeding 10 kg:	
	--	Fully-automatic machines:	
	8450.1110	In CKD/SKD condition	55% <i>ad val.</i>
	8450.1190	Other	55% <i>ad val.</i>
	--	Other machines, with built-in centrifugal drier:	
	8450.1210	In CKD/SKD condition	55% <i>ad val.</i>
	8450.1290	Other	55% <i>ad val.</i>
	--	Other:	
	8450.1910	In CKD/SKD condition	55% <i>ad val.</i>
	8450.1990	Other	55% <i>ad val.</i>
	8450.2000	Machines, each of a dry linen capacity exceeding 10 kg:	40% <i>ad val.</i>
	8450.9000	Parts	55% <i>ad val.</i>
84.51		Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
	8451.1000	Dry-cleaning machines	20% <i>ad val.</i>
		Drying machines:	
	--	Each of a dry linen capacity not exceeding 10 kg:	
	8451.2110	Old, used or reconditioned	40% <i>ad val.</i>
	8451.2190	Other	20% <i>ad val.</i>
	--	Other:	
	8451.2910	Old, used or reconditioned	40% <i>ad val.</i>
	8451.2990	Other	20% <i>ad val.</i>

1	2	3	4
		Ironing machines and presses (including fusing presses):	
	---	Fusing presses whether or not incorporating vacuum tables:	
8451.3011	----	Old, used or reconditioned	15% <i>ad val.</i>
8451.3019	----	Other	10% <i>ad val.</i>
	---	Other:	
8451.3091	----	Old, used or reconditioned	45% <i>ad val.</i>
8451.3099	----	Other	25% <i>ad val.</i>
		Washing, bleaching or dyeing machines:	
8451.4010	---	Old, used or reconditioned	25% <i>ad val.</i>
8451.4090	---	Other	10% <i>ad val.</i>
		Machines for reeling, unreeling, folding, cutting or pinking textile fabrics:	
8451.5010	---	Old, used or reconditioned	25% <i>ad val.</i>
8451.5090	---	Other	10% <i>ad val.</i>
		Other machinery:	
*8451.8010	---	Machines of a kind used for coating, laminating or impregnating textiles	10% <i>ad val.</i>
8451.8020	---	Flocking machines	10% <i>ad val.</i>
8451.8090	---	Other	10% <i>ad val.</i>
8451.9000	-	Parts	20% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
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.	
		Sewing machines of the household type:	
8452.1010	---	In CKD/SKD condition	20% <i>ad val.</i>
8452.1090	---	Other	20% <i>ad val.</i>
		Other sewing machines:	
8452.2100	--	Automatic units	10% <i>ad val.</i>
	--	Other:	
	---	Industrial sewing machine:	
8452.2911	----	Old, used or reconditioned	10% <i>ad val.</i>

1	2	3	4
	8452.2919 ----	Other	10% <i>ad val.</i>
	---	Other:	
	8452.2991 ----	Old, used or reconditioned	20% <i>ad val.</i>
	8452.2999 ----	Other	10% <i>ad val.</i>
	8452.3000 -	Sewing machine needles	10% <i>ad val.</i>
	8452.4000 -	Furniture, bases and covers for sewing machines and parts thereof	20% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
		Other parts of sewing machines:	
	8452.9010 ---	Parts of domestic sewing machine	20% <i>ad val.</i>
	8452.9020 ---	Parts of industrial sewing machines	10% <i>ad val.</i>
	8452.9090 ---	Other	20% <i>ad val.</i>
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
	8453.1000 -	Machinery for preparing, tanning or working hides, skins or leather	10% <i>ad val.</i>
	8453.2000 -	Machinery for making or repairing footwear	10% <i>ad val.</i>
	8453.8000 -	Other machinery	10% <i>ad val.</i>
		Parts:	
	8453.9010 ---	Parts of machines of 8453.1000	10% <i>ad val.</i>
	8453.9020 ---	Parts of machines of 8453.2000	10% <i>ad val.</i>
	8453.9090 ---	Other	10% <i>ad val.</i>
84.54		Converters, ladles, ingot moulds and casting machines, or a kind used in metallurgy or in metal foundries	
	8454.1000 -	Converters	20% <i>ad val.</i>
	8454.2000 -	Ingot moulds and ladles	20% <i>ad val.</i>
	8454.3000 -	Casting machines	20% <i>ad val.</i>
	8454.9000 -	Parts	20% <i>ad val.</i>
84.55		Metal-rolling mills and rolls therefor	
	8455.1000 -	Tube mills	20% <i>ad val.</i>
		Other rolling mills:	
	8455.2100 --	Hot or combination hot and cold	20% <i>ad val.</i>
	8455.2200 --	Cold	20% <i>ad val.</i>

1	2	3	4
		Rolls for rolling mills:	
8455.3010 ---	Cast iron rolls of diameter not exceeding 91.44 cm (36")		40% <i>ad val.</i>
8455.3020 ---	Cast iron rolls of diameter not exceeding 91.44 cm (38")		20% <i>ad val.</i>
8455.3090 ---	Other rolls		20% <i>ad val.</i>
8455.9000 -	Other parts		20% <i>ad val.</i>
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electoro-chemical, electron beam, ionic-beam or plasma arc processes.		
8456.1000 -	Operated by laser or other light or photon beam processes		10% <i>ad val.</i>
8456.2000 -	Operated by ultrasonic processes		10% <i>ad val.</i>
8456.3000 -	Operated by electro-discharge processes		10% <i>ad val.</i>
	Other:		
8456.9100 --	For dry-etching patterns on semiconductor materials		10% <i>ad val.</i>
8456.9900 --	Other		10% <i>ad val.</i>
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.		
8457.1000 -	Machining centres		10% <i>ad val.</i>
8457.2000 -	Unit construction machines (single station)		10% <i>ad val.</i>
8457.3000 -	Multi-station transfer machines		10% <i>ad val.</i>
84.58	Lathes (including turning centres) for removing metal		
	Horizontal lathers:		
	Numerically controlled:		
8458.1110 ---	Old, used or reconditioned		10% <i>ad val.</i>
8458.1190 ---	Other		10% <i>ad val.</i>
	Other:		
8458.1910 ---	Old, used or reconditioned		10% <i>ad val.</i>
8458.1990 ---	Other		10% <i>ad val.</i>
	Other lathes:		
	Numerically controlled:		
8458.9110 ---	Old, used or reconditioned		10% <i>ad val.</i>
8458.9190 ---	Other		10% <i>ad val.</i>

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	Other:		
	Other lathes excluding Turret lathes of bar feed capacity upto 25mm and lathes of centre height upto 335 mm, distance between centres upto 3500 mm and bed length upto 5000 mm :		
8458.9911 ----	Old, used or reconditioned		40% <i>ad val.</i>
8458.9919 ----	New		25% <i>ad val.</i>
8458.9990 ---	Other		40% <i>ad val.</i>
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading No. 84.58.		
8459.1000 -	Way-type unit head machines		10% <i>ad val.</i>
	Other drilling machines:		
8459.2100 --	Numerically controlled		10% <i>ad val.</i>
	Other:		
8459.2910 ---	Pillar type machines of a drilling capacity not exceeding 1.98 cm		20% <i>ad val.</i>
8459.2920 ---	Up-right type machines of a drilling capacity not exceeding 5.08 cm		20% <i>ad val.</i>
8459.2990 ---	Other		10% <i>ad val.</i>
	Other boring-milling machines:		
8459.3100 --	Numerically controlled		10% <i>ad val.</i>
8459.3900 --	Other		20% <i>ad val.</i>
	Other boring machines:		
8459.4010 ---	Numerically controlled		10% <i>ad val.</i>
8459.4090 ---	Other		20% <i>ad val.</i>
	Milling machines, knee-type:		
8459.5100 --	Numerically controlled		10% <i>ad val.</i>
8459.5900 --	Other		20% <i>ad val.</i>
	Other milling machines:		
8459.6100 --	Numerically controlled		10% <i>ad val.</i>
8459.6900 --	Other		20% <i>ad val.</i>
8459.6910 ---	Milling machines of longitudinal travel not exceeding 810 mm, cross travel not exceeding 310 mm, vertical travel not exceeding 400 mm, table size not exceeding 1300 x 330 mm		20% <i>ad val.</i>
8459.6990 ---	Other		20% <i>ad val.</i>
8459.7000 -	Other threading or tapping machines		10% <i>ad val.</i>

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84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 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		10% ad val.
8460.1900 --	Other		20% ad val.
	Other grinding machines, in which the positioning in any one axis can be set-up to an accuracy of at least 0.01 mm :		
8460.2100 --	Numerically controlled		10% ad val.
8460.2900 --	Other		10% ad val.
	Sharpening (tool or cutter grinding) machines :		
8460.3100 --	Numerically controlled		10% ad val.
8460.3900 --	Other		20% ad val.
8460.4000 -	Honing or lapping machines		10% ad val.
	Other :		
8460.9010 ---	Bench-type grinding machines fitted with electric motors (50 cycles/sec) exceeding 3000 r.p.m.		40% ad val.
8460.9090 ---	Other		10% ad val.
84.61	Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.		
8461.1000 -	Planning machines		10% ad val.
	Shaping or slotting machines :		
8461.2010 ---	Shaping machines having stroke not exceeding 45 cm		40% ad val.
8461.2090 ---	Other		10% ad val.
8461.3000 -	Broaching machines		10% ad val.
8461.4000 -	Gear cutting, gear grinding or gear finishing machines		10% ad val.
	Sawing or cutting-off machines :		
8461.5010 ---	High speed hacksaw machines of cutting diameter not exceeding 17.5 cm or with blades of length not exceeding 45 cm		40% ad val.
8461.5090 ---	Other		10% ad val.
8461.9000 -	Other		10% ad val.

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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	10% ad val.	
	Bending, folding, straightening or flattening machines (including presses):		
8462.2100	Numerically controlled	10% ad val.	
8462.2900	Other	15% ad val.	
	Shearing machines (including presses), other than combined punching and shearing machines:		
8462.3100	Numerically controlled	10% ad val.	
8462.3900	Other	15% ad val.	
	Punching or notching machines (including presses) including combined punching and shearing machines:		
8462.4100	Numerically controlled	10% ad val.	
8462.4900	Other	15% ad val.	
	Other:		
	Hydraulic presses:		
8462.9110	Of pressure not exceeding 60.963 metric tons	40% ad val.	
8462.9190	Other	10% ad val.	
8462.9900	Other	10% ad val.	
84.63	Other machine-tools for working metal or cermets, without removing material.		
8463.1000	Draw-benches for bars, tubes, profiles, wire or the like	10% ad val.	
8463.2000	Thread rolling machines	10% ad val.	
8463.3000	Machines for working wire	10% ad val.	
8463.9000	Other	10% ad val.	
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.		
8464.1000	Sawing machines	10% ad val.	
8464.2000	Grinding or polishing machines	10% ad val.	
8464.9000	Other	10% ad val.	

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84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
8465.1000	Machines which can carry out different types of machining operations without tool change between such operations	10% ad val.	
	Other:		
	Sawing machines:		
8465.9110	Hacksaw machines with blades of length not exceeding 45.7 cm	40% ad val.	
8465.9120	Other hacksaw machines	15% ad val.	
8465.9190	Other	15% ad val.	
8465.9200	Planing, milling or moulding (by cutting) machines	10% ad val.	
8465.9300	Grinding, sanding or polishing machines	10% ad val.	
8465.9400	Bending or assembling machines	10% ad val.	
8465.9500	Drilling or morticing machines	10% ad val.	
8465.9600	Splitting, slicing or paring machines	10% ad val.	
8465.9900	Other	20% ad val.	
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.		
8466.1000	Tool holders and self opening dieheads	20% ad val.	
8466.2000	Work holders	20% ad val.	
8466.3000	Dividing heads and other special attachments for machine-tools	20% ad val.	
	Other:		
8466.9100	For machines of heading No. 84.64	20% ad val.	
8466.9200	for machines of heading No. 84.65	20% ad val.	
	for machines of headings Nos. 84.56 to 84.61:		
8466.9310	Tips and bits of cermets, diamond, carbide, stone or metal	10% ad val.	
8466.9390	Other	20% ad val.	
8466.9400	For machines of heading Nos. 84.62 or 84.63	20% ad val.	

84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained non-electric motor		
	Pneumatic:		
--	Rotary type (including combined rotary percussion):		
8467.1110 ---	Drilling or boring machines	10% ad val.	
8467.1190 ---	Other	10% ad val.	
--	Other:		
8467.1910 ---	Drilling or boring machines	10% ad val.	
8467.1990 ---	Other:	10% ad val.	
-	Other tools:		
8467.8100 --	Chain saws	10% ad val.	
8467.8900 --	Other	10% ad val.	
-	Parts:		
8467.9100 --	Of chain saws	20% ad val.	
--	Of pneumatic tools:		
8467.9210 ---	Tips and bits of cermets, diamond, carbide, stone or metal.	10% ad val.	
8467.9290 ---	Other	20% ad val.	
--	Other:		
8467.9910 ---	Tips and bits of cermets, diamond, carbide, stone or metal.	10% ad val.	
8467.9990 ---	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	25% ad val.	
8468.2000 -	Other gas-operated machinery and apparatus	25% ad val.	
8468.8000 -	Other machinery and apparatus	25% ad val.	
8468.9000 -	Parts	25% ad val.	
84.69	Typewriters other than printers of heading No. 84.71; word-processing machines		
-	Automatic typewriters and word-processing machines:		
8469.1100 --	Word-processing machines	35% ad val.	

1	2	3	4
8469.1200 --	Automatic typewriters		35% <i>ad val.</i>
	Other typewriters, electric:		
8469.2010 ---	Electronic typewriters and typewriters parts		35% <i>ad val.</i>
8469.2090 ---	Other		35% <i>ad val.</i>
8469.3000 -	Other typewriters, non-electric		35% <i>ad val.</i>
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.		
	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions:		
8470.1010 ---	Pocket-size calculators		35% <i>ad val.</i>
8470.1090 ---	Other		35% <i>ad val.</i>
	Other electronic calculating machines:		
8470.2100 --	Incorporating a printing device		35% <i>ad val.</i>
8470.2900 --	Other		35% <i>ad val.</i>
8470.3000 -	Other calculating machines		35% <i>ad val.</i>
8470.4000 -	Accounting machines		35% <i>ad val.</i>
8470.5000 -	Cash registers		10% <i>ad val.</i>
8470.9000 -	Other		35% <i>ad val.</i>
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for anseribing data on to 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		10% <i>ad val.</i>
	Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:		
8471.3010 ---	Laptop computers, notebooks whether or not incorporating multi media kit		20% <i>ad val.</i>
8471.3020 ---	PCs (personal computers) whether or not incorporating multi media kits		20% <i>ad val.</i>
8471.3090 ---	Other		20% <i>ad val.</i>

1	2	3	4
	Other digital automatic data processing machines:		
	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:		
8471.4110 ---	Main frame		10% <i>ad val.</i>
8471.4190 ---	Other		10% <i>ad val.</i>
8471.4900 --	Other, presented in the form of systems		10% <i>ad val.</i>
8471.5000 -	Digital processing units other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units		10% <i>ad val.</i>
	Input or output units, whether or not containing storage units in the same housing:		
8471.6010 ---	Key boards		10% <i>ad val.</i>
	Printers:		
8471.6021 ----	Dot matrix		10% <i>ad val.</i>
8471.6022 ----	Ink jet		10% <i>ad val.</i>
8471.6023 ----	Laser jet		10% <i>ad val.</i>
8471.6029 ----	Other		10% <i>ad val.</i>
	Monitors:		
8471.6031 ----	Monochrome		10% <i>ad val.</i>
8471.6039 ----	Polychrome (Colour)		10% <i>ad val.</i>
8471.6090 ---	Other		10% <i>ad val.</i>
	Storage units:		
	Floppy disk drives:		
8471.7011 ----	3.5" disk drive		10% <i>ad val.</i>
8471.7019 ----	Other		10% <i>ad val.</i>
8471.7020 ---	Hard disk drive		10% <i>ad val.</i>
8471.7030 ---	Tape drive		10% <i>ad val.</i>
8471.7040 ---	Optical disk drives, including CD-Rom drive and CD-R drive		10% <i>ad val.</i>
8471.7090 ---	Other		10% <i>ad val.</i>
8471.8000 -	Other units of automatic data processing Machines		10% <i>ad val.</i>
	Other:		
8471.9010 ---	Control units		10% <i>ad val.</i>

1	2	3	4
	8471.9020 ---	Adapter units (excluding power units)	10% <i>ad val.</i>
	8471.9030 ---	Gateways	10% <i>ad val.</i>
	8471.9040 ---	Uninterruptible power supply (UPS)	10% <i>ad val.</i>
	8471.9050 ---	Other peripheral units not elsewhere specified	10% <i>ad val.</i>
	8471.9090 ---	Other	10% <i>ad val.</i>
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
	8472.1000 -	Duplicating machines.	55% <i>ad val.</i>
	8472.2000 -	Addressing machines and address plate embossing machines.	55% <i>ad val.</i>
	8472.3000 -	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps.	55% <i>ad val.</i>
	Other:		
	8472.9010 ---	Coin sorting or coin counting machine.	55% <i>ad val.</i>
	8472.9020 ---	Banknote counting machine.	55% <i>ad val.</i>
	8472.9030 ---	Automatic banknote dispenser operating in conjunction with computer whether online or offline (automatic teller machine).	55% <i>ad val.</i>
	8472.9040 ---	Letter sorting machine.	55% <i>ad val.</i>
	8472.9050 ---	Cheque writing machine.	55% <i>ad val.</i>
	8472.9060 ---	Staplers and de-staplers with a base for placing on table.	55% <i>ad val.</i>
	8472.9090 ---	Other.	55% <i>ad val.</i>
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings Nos. 84.69 to 84.72.		
	8473.1000 -	Parts and accessories of the machines of heading No. 84.69.	The rate applicable to machine to which they form parts.
		Parts and accessories of the machines of heading No. 84.70.	
	8473.2100 -	Of the electronic calculating machines of sub-heading No. 8470.10, 8470.21 or 8470.29.	The rate applicable to machine to which they form parts.

1	2	3	4
8473.2900 ---	Other.		The rate applicable to machine to which they form parts.
	Parts and accessories of the machines of heading No. 84.71:		
8473.3010 ---	Casings for computers.		35% <i>ad val.</i>
8473.3090 ---	Other.		10% <i>ad val.</i>
8473.4000 ---	Parts and accessories of the machines of heading No. 84.72.		The rate applicable to machine to which they form parts.
8473.5000 ---	Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72.		The rate applicable to machine to which they form parts.
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
	Sorting, screening, separating or washing machines:		
8474.1010 ---	for cement industry.		35% <i>ad val.</i>
8474.1090 ---	Other.		35% <i>ad val.</i>
	Crushing or grinding machines:		
8474.2010 ---	For cement industry.		35% <i>ad val.</i>
8474.2090 ---	Other.		35% <i>ad val.</i>
	Mixing or kneading machines:		
	Concrete or mortar mixers:		
8474.3110 ---	For cement industry.		35% <i>ad val.</i>
8474.3119 ---	Other.		35% <i>ad val.</i>
	Machines for mixing mineral substances with bitumen:		
8474.3210 ---	Not exceeding 150 t/h.		35% <i>ad val.</i>
8474.3290 ---	Other.		35% <i>ad val.</i>

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	8474.3900 -	Other.	35% <i>ad val.</i>
	8474.8000 -	Other Machinery.	35% <i>ad val.</i>
	8474.9000 -	Parts.	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
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 flash-bulbs, in glass envelopes.	35% <i>ad val.</i>
		Machines for manufacturing or hot working glass or glassware:	
	8475.2100 -	Machines for making optical fibres and preforms thereof.	10% <i>ad val.</i>
	8475.2900 -	Other.	10% <i>ad val.</i>
	8475.9000 -	Parts.	10% <i>ad val.</i>
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.		
		Automatic beverage-vending machines:	
	8476.2100 -	Incorporating heating or refrigerating devices.	40% <i>ad val.</i>
	8476.2900 -	Other.	40% <i>ad val.</i>
		Other machines:	
	8476.8100 -	Incorporating heating or refrigerating devices.	40% <i>ad val.</i>
	8476.8900 -	Other.	40% <i>ad val.</i>
	8476.9000 -	Parts.	40% <i>ad val.</i>
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter.		
		Injection-moulding machines:	
		Of capacity not exceeding 0.228 litres:	
	8477.1011 -	Old, used or reconditioned.	20% <i>ad val.</i>
	8477.1019 -	Other.	20% <i>ad val.</i>
		Other:	
	8477.1091 -	Old, used or reconditioned.	10% <i>ad val.</i>

1	2	3	4
8477.1099 -	Other.		10% <i>ad val.</i>
	Extruders:		
8477.2010 ---	Extruders of a kind used for plastic, of capacity not exceeding 76.2 mm diameter.		20% <i>ad val.</i>
8477.2090 ---	Other.		10% <i>ad val.</i>
	Blow moulding machines:		
8477.3010 ---	Of capacity not exceeding 0.228 litres.		20% <i>ad val.</i>
8477.3090 ---	Other.		10% <i>ad val.</i>
	Vacuum moulding machines and other thermoforming machines:		
8477.4010 ---	Of capacity not exceeding 0.228 litres.		20% <i>ad val.</i>
8477.4090 ---	Other.		10% <i>ad val.</i>
	Other machinery for moulding or otherwise forming:		
8477.5100 --	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.		10% <i>ad val.</i>
8477.5900 --	Other.		10% <i>ad val.</i>
8477.8000 -	Other machinery.		10% <i>ad val.</i>
8477.9000 -	Parts.		20% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter.		
8478.1000 -	Machinery.		40% <i>ad val.</i>
8478.9000 -	Parts.		40% <i>ad val.</i>
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter.		
	Machinery for public works, building or the like:		
8479.1010 ---	Machines for spreading asphalt, mortar or concrete excluding mixers for preparing concrete or mortar.		25% <i>ad val.</i>
8479.1020 ---	Machines incorporating functions of vibrating, spreading and consolidating concrete excluding levellers.		25% <i>ad val.</i>
8479.1030 ---	Machines, whether or not self-propelled for spray gravel on road or similar surfaces excluding gravel sprayers mounted on a motor vehicle chassis.		25% <i>ad val.</i>

1	2	3	4
8479.1040 ---	Self-propelled machines for spreading and tamping bituminous road surfacing materials.	25% <i>ad val.</i>	
8479.1050 ---	Machinery and mechanical appliances for smoothing, grooving and chequering fresh concrete, bitumin or other similar soft surfaces.	25% <i>ad val.</i>	
8479.1060 ---	Small pedestrian directed motorized apparatus for maintenance and sweeping of roads.	25% <i>ad val.</i>	
8479.1090 ---	Other.	25% <i>ad val.</i>	
	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:		
8479.2010 ---	Special grinders, crushers, mills or presses for oilseeds or oleaginous fruit.	40% <i>ad val.</i>	
8479.2020 ---	tanks fitted with mechanical agitators, specially designed for purifying oils.	40% <i>ad val.</i>	
8479.2030 ---	Tallow-washing equipment.	40% <i>ad val.</i>	
8479.2040 ---	Equipment for rolling raw tallow in order to crush the cells before melting down.	40% <i>ad val.</i>	
8479.2050 ---	Churns and mixers for mixing together the component parts of margarine.	40% <i>ad val.</i>	
8479.2090 ---	Other.	40% <i>ad val.</i>	
8479.3000 -	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.	20% <i>ad val.</i>	
8479.4000 -	Rope or cable-making machines.	20% <i>ad val.</i>	
8479.5000 -	Industrial robots, not elsewhere specified or included.	10% <i>ad val.</i>	
8479.6000 -	Evaporative air coolers	20% <i>ad val.</i>	
	Other machines and mechanical appliances:		
	For treating metal, including electric Wire coilwinders:		
8479.8110 ---	Machinery for scouring or pickling metals including pickling units for sheetrolling mills.	10% <i>ad val.</i>	
8479.8120 ---	Rotating drums for de-sanding, de-scaling or polishing nuts, bolts, ball bearing or other metal goods.	10% <i>ad val.</i>	
8479.8130 ---	Machines for tin plating by dipping.	25% <i>ad val.</i>	
8479.8140 ---	Pig iron breakers and special stamping mills for breaking up cast iron scrap.	25% <i>ad val.</i>	

8479.8150 ---	Machines for winding or covering electric cables with layers of textile yarn, impregnated paper strips or other insulating or protective material.	25% ad val.
8479.8160 ---	Electric wire, coil-winders for motors transformer or inductors.	25% ad val.
8479.8190 ---	Other.	25% ad val.
---	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines.	
8479.8210 ---	Grinding machines.	20% ad val.
8479.8290 ---	Other.	20% ad val.
---	Other.	
8479.8910 ---	Cosmetics manufacturing machines.	40% ad val.
8479.8920 ---	Machines of a kind used for making slide fasteners, toothbrushes or venetian blinds; tape embossing machines; mechanically operated ultrasonic cleaners other than those for washing cases; box dumpers for use with fresh fruit or fresh vegetables.	20% ad val.
8479.8930 ---	Air humidifiers or air de-humidifiers other than the appliances of heading No. 84.15 or 84.24.	40% ad val.
8479.8940 ---	Carpet sweepers, industrial vacuum cleaners and industrial floor polishers.	40% ad val.
8479.8950 ---	Trash compactor.	20% ad val.
8479.8960 ---	Hydraulic cotton presses.	40% ad val.
8479.8970 ---	Coin control devices, of iron or steel for apparatus other than telephones for vending merchandise, services or ticket.	55% ad val.
---	Other.	
8479.8991 --	Old, used or reconditioned.	40% ad val.
8479.8999 --	Other.	20% ad val.
8479.9000 -	Parts.	20% ad val. or the rate applicable to the machine of which they form parts whichever is higher
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.	10% ad val.

1	2	3	4
8480.2000 -	Mould bases.	10% <i>ad val.</i>	
8480.3000 -	Moulding patterns.	10% <i>ad val.</i>	
	Moulds for metal or metal carbides:		
8480.4100 --	Injection or compression types.	10% <i>ad val.</i>	
8480.4900 --	Other.	10% <i>ad val.</i>	
8480.5000 -	Moulds for glass.	10% <i>ad val.</i>	
8480.6000 -	Moulds for mineral materials.	10% <i>ad val.</i>	
	Moulds for rubber or plastics:		
8480.7100 --	Injection or compression types.	10% <i>ad val.</i>	
8480.7900 --	Other.	10% <i>ad val.</i>	
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
8481.1000 ---	Pressure-reducing valves.	40% <i>ad val.</i>	
8481.2000 ---	Valves for oleohydraulic or pneumatic transmissions.	40% <i>ad val.</i>	
	Check valves:		
8481.3010 ---	Of a kind used with pneumatic tyres and tubes.	20% <i>ad val.</i>	
8481.3090 ---	Other.	40% <i>ad val.</i>	
	Safety or relief valves:		
8481.4010 ---	LPG regulators.	20% <i>ad val.</i>	
8481.4020 ---	Oxygen regulators.	20% <i>ad val.</i>	
8481.4090 ---	Other.	40% <i>ad val.</i>	
	Other appliances:		
	Of a kind used in water fittings:		
8481.8011 ---	Chromium plated.	55% <i>ad val.</i>	
8481.8012 --	Industrial type water fittings valves having working pressure of 125 PSI and temperature exceeding 100°C.	45% <i>ad val.</i>	
8481.8019 --	Other.	55% <i>ad val.</i>	
8481.8090 --	Other.	40% <i>ad val.</i>	
8481.9000 -	Parts.	40% <i>ad val.</i>	
		The rate applicable to the article of which they form parts.	

1	2	3	4
84.82	Ball or roller bearings.		
8482.1000 -	Ball bearings.	10% <i>ad val.</i>	
8482.2000 -	Tapered roller bearings, including cone and tapered roller assemblies.	10% <i>ad val.</i>	
8482.3000 -	Spherical roller bearings.	10% <i>ad val.</i>	
8482.4000 -	Needle roller bearings.	10% <i>ad val.</i>	
8482.5000 -	Other cylindrical roller bearings.	10% <i>ad val.</i>	
8482.8000 -	Other, including combined ball/roller bearings.	10% <i>ad val.</i>	
	Parts:		
8482.9100 --	Balls, needles and rollers.	10% <i>ad val.</i>	
8482.9900 --	Other.	10% <i>ad val.</i>	
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		
8483.1000 -	Transmission shafts (including cam shafts and crank shafts) and cranks.	40% <i>ad val.</i>	
8483.2000 -	Bearing housings, incorporating ball or roller bearings.	40% <i>ad val.</i>	
8483.3000 -	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings.	40% <i>ad val.</i>	
	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.4010 ---	For vehicles of chapter 87.	40% <i>ad val.</i>	
8483.4090 ---	Other.	40% <i>ad val.</i>	
8483.5000 -	Flywheels and pulleys, including pulley blocks.	40% <i>ad val.</i>	
8483.6000 -	Clutches and shaft couplings (including universal joints).	40% <i>ad val.</i>	
	Parts:		
8483.9010 ---	Parts of articles for use in motor vehicles including tractors.	40% <i>ad val.</i>	
8483.9090 ---	Other.	40% <i>ad val.</i>	

1	2	3	4
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, Dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.		
8484.1000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal.	40% <i>ad val.</i>	
8484.2000	Mechanical seals.	40% <i>ad val.</i>	
8484.9000	Other.	40% <i>ad val.</i>	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter.		
8485.1000	Ships' or boats' propellers and blades therefor.	20% <i>ad val.</i>	
	Other.		
8485.9010	Oil seals.	40% <i>ad val.</i>	
8485.9090	Other.	40% <i>ad val.</i>	

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 Nos. 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), dish washing 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 expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances.

Thin-or thick-film circuits comprising passive and 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 indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components:

- (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 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 headings, whether or not they are presented with the apparatus for which they are intended.

7.—For the purposes of heading No. 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Sub-heading Note.

1.—Sub-headings Nos. 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm × 100 mm × 45 mm.

Heading No.	Sub-Heading No.	Description of Goods	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.	35% <i>ad val.</i>
	8501.2000	Universal AC/DC motors of an output exceeding 37.5 W.	40% <i>ad val.</i>
		Other DC motors; DC generators:	
		Of an output not exceeding 750 W:	
	8501.3110	Motors.	40% <i>ad val.</i>
	8501.3190	Generators.	40% <i>ad val.</i>

1	2	3	4
--	Of an output exceeding 750 W but not exceeding 75 KW:		
8501.3210 ---	Motors.		40% <i>ad val.</i>
8501.3290 ---	Generators.		40% <i>ad val.</i>
--	Of an output exceeding 75 kw but not exceeding 375 kw.		
8501.3310 ---	Motors.		40% <i>ad val.</i>
8501.3390 ---	Generators.		40% <i>ad val.</i>
--	Of an output exceeding 375 KW:		
8501.3410 ---	Motors.		40% <i>ad val.</i>
8501.3490 ---	Generators.		40% <i>ad val.</i>
8501.4000 -	Other AC motors, single-phase.		40% <i>ad val.</i>
	Other AC motors, multi-phase:		
8501.5100 --	Of an output not exceeding 750 W.		40% <i>ad val.</i>
8501.5200 --	Of an output exceeding 750 W but not exceeding 75KW.		40% <i>ad val.</i>
8501.5300 --	Of an output exceeding 75 KW.		40% <i>ad val.</i>
	AC generators (alternators):		
8501.6100 --	Of an output not exceeding 75 KVA.		40% <i>ad val.</i>
--	Of an output exceeding 75 KVA but not exceeding 375 KVA:		
8501.6210 ---	Of an output of 100 KVA and above.		25% <i>ad val.</i>
8501.6290 ---	Other.		40% <i>ad val.</i>
8501.6300 --	Of an output exceeding 375 KVA but not exceeding 750 KVA.		25% <i>ad val.</i>
--	Of an output exceeding 750 KVA:		
8501.6410 ---	Of an output exceeding 750 KVA but not exceeding 1000 KVA.		25% <i>ad val.</i>
8501.6490 ---	Of an output exceeding 1000 kVA.		25% <i>ad val.</i>
85.02	Electric generating sets and rotary converters.		
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.1100 --	Of an output not exceeding 75 KVA.		40% <i>ad val.</i>
--	Of an output exceeding 75 KVA but not exceeding 375 KVA:		

1	2	3	4
	8502.1210 ---	Of an output 100 KVA and above.	35% <i>ad val.</i>
	8502.1290 ---	Other.	40% <i>ad val.</i>
	--	Of an output exceeding 375 KVA:	
	8502.1310 ---	Of an output not exceeding 1000 KVA.	35% <i>ad val.</i>
	8502.1390 ---	Of an output exceeding 1000 kVA.	25% <i>ad val.</i>
	8502.2000 -	Generating sets with spark-ignition internal combustion piston engines.	40% <i>ad val.</i>
	--	Other generating sets:	
	8502.3100 --	Wind-powered.	10% <i>ad val.</i>
	--	Other:	
	8502.3910 ---	Gas operated.	20% <i>ad val.</i>
	8502.3920 ---	Coal powered.	40% <i>ad val.</i>
	8502.3990 ---	Other.	40% <i>ad val.</i>
	8502.4000 -	Electric rotary converters.	40% <i>ad val.</i>
85.03	8503.0000	Parts suitable for use solely or principally with the machines of heading numbers 85.01 or 85.02.	40% <i>ad val.</i> or the rate applicable to the machine of which they form parts, whichever is higher.
		Solely or principally with the machines of heading No. 85.01 or 85.02	
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
	8504.1000 -	Ballasts for discharge lamps or tubes.	55% <i>ad val.</i>
	--	Liquid dielectric transformers:	
	8504.2100 --	Having a power handling capacity not exceeding 650 KVA.	55% <i>ad val.</i>
	8504.2200 --	Having a power handling capacity exceeding 650 KVA but not exceeding 10,000 KVA.	55% <i>ad val.</i>
	8504.2210 ---	Having power handling capacity exceeding 1500 KVA.	40% <i>ad val.</i>
	8504.2290 ---	Other.	55% <i>ad val.</i>
	8504.2300 --	Having a power handling capacity exceeding 10,000 KVA.	40% <i>ad val.</i>
	--	Other transformers:	
	8504.3100 --	Having a power handling capacity not exceeding 1 KVA.	55% <i>ad val.</i>

1	2	3	4
8504.3200 --	Having a power handling capacity exceeding 1 kVA but not exceeding 16 KVA.	55% ad val.	
8504.3300 --	Having a power handling capacity exceeding 16 kVA but not exceeding 500 KVA.	55% ad val.	
8504.3400 --	Having a power handling capacity exceeding 500kVA.	55% ad val.	
8504.4000 --	Static converters.	25% ad val.	
	Other inductors:		
8504.5010 ---	Stock rectifier and rectifier bridges.	25% ad val.	
8504.5090 ---	Other.	25% ad val.	
8504.9000 -	Parts.	40% ad val. or the rate applicable to the machine of which they form parts, whichever is higher.	
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 couplings, clutches and brakes; electro-magnetic lifting heads.		
	Permanent 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.		
	Manganese dioxide:		
8506.1010 ---	Primary cells.	55% ad val.	
8506.1090 ---	Other.	55% ad val.	
	Mercuric oxide:		
8506.3010 ---	Primary cells.	55% ad val.	
8506.3090 ---	Other.	55% ad val.	
	Silver oxide:		
8506.4010 ---	Primary cells.	55% ad val.	

1	2	3	4
8506.4090 ---	Other.		55% ad val.
	Lithium		
8506.5010 ---	Primary cells.		55% ad val.
8506.5090 ---	Other.		55% ad val.
	Air-zinc:		
8506.6010 ---	Primary cells.		55% ad val.
8506.6090 ---	Other.		55% ad val.
	Other:		
8506.8010 ---	Primary cells.		55% ad val.
8506.8020 ---	Solar cells and batteries.		10% ad val.
8506.8090 ---	Other.		55% ad val.
8506.9000 -	Parts.		55% ad val.
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
8507.1000 -	Lead-acid, of a kind used for starting piston engines.		40% ad val.
	Other lead-acid accumulators:		
8507.2010 ---	Traction batteries.		40% ad val.
8507.2020 ---	Watch cells and lithium cells.		20% ad val.
8507.2090 ---	Other.		20% ad val.
	Nickel-cadmium:		
8507.3010 ---	Batteries for electric watches and pocket calculators.		20% ad val.
8507.3020 ---	Solar deep cycles batteries.		10% ad val.
8507.3090 ---	Other.		20% ad val.
	Nickel-iron:		
8507.4010 ---	Traction batteries.		40% ad val.
8507.4020 ---	Batteries for electric watches and pocket calculators.		20% ad val.
8507.4090 ---	Other.		20% ad val.
	Other accumulators:		
8507.8010 ---	Traction batteries.		40% ad val.
8507.8020 ---	Batteries for electric watches and pocket calculators.		20% ad val.
8507.8030 ---	Electric accumulators, covers and containers thereof for miners safety lamps.		25% ad val.
8507.8040 ---	Solar accumulator.		10% ad val.

1	2	3	4
	8507.8090 - - -	Other:	40% <i>ad val.</i>
		Parts:	
	8507.9010 - - -	Separator plates.	40% <i>ad val.</i>
	8507.9090 - - -	Other:	40% <i>ad val.</i>
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.		
	8508.1000 -	Drills of all kinds.	40% <i>ad val.</i>
	8508.2000 -	Saws.	40% <i>ad val.</i>
		Other tools:	
	8508.8010 - - -	Industrial blowers.	40% <i>ad val.</i>
	8508.8090 - - -	Other:	40% <i>ad val.</i>
	8508.9000 -	Parts.	40% <i>ad val.</i>
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.		
	8509.1000 -	Vacuum cleaners.	45% <i>ad val.</i>
	8509.2000 -	Floor polishers.	45% <i>ad val.</i>
	8509.3000 -	Kitchen waste disposers.	45% <i>ad val.</i>
	8509.4000 -	Food grinders and mixers; fruit or vegetable juice extractors.	45% <i>ad val.</i>
		Other appliances:	
	8509.8010 - - -	Peelers, clippers and cutters for fruit and vegetable.	45% <i>ad val.</i>
	8509.8020 - - -	Knife sharpeners and cleaners.	45% <i>ad val.</i>
	8509.8030 - - -	Flour scrubbing, scraping or scouring appliances and appliances for sucking up dirty water or soaps suds after scrubbing, not exceeding 20 Kg weight.	45% <i>ad val.</i>
	8509.8090 - - -	Other:	45% <i>ad val.</i>
	8509.9000 -	Parts.	45% <i>ad val.</i>
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	8510.1000 -	Shavers.	45% <i>ad val.</i>
	8510.2000 -	hair clippers.	45% <i>ad val.</i>
	8510.3000 -	Hair-removing appliances.	45% <i>ad val.</i>
	8510.9000 -	Parts.	45% <i>ad val.</i>

1	2	3	4
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
8511.1000	Sparking plugs.		20% ad val.
8511.2000	Ignition magnetos; magneto-dynamos; magnetic flywheels.		40% ad val.
8511.3000	Distributors; ignition coils.		40% ad val.
8511.4000	Starter motors and dual purpose starter-generators.		40% ad val.
8511.5000	Other generators.		40% ad val.
8511.8000	Other equipment.		40% ad val.
8511.9000	Parts.		40% 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 bicycles.		40% ad val.
8512.2000	Other lighting or visual signalling equipment.		40% ad val.
8512.3000	Sound signalling equipment.		40% ad val.
8512.4000	Windscreen wipers, defrosters and demisters.		40% ad val.
8512.9000	Parts.		40% ad val.
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	Miners' safety lamps.		10% ad val.
8513.1020	Other safety lamps; morse signalling lamps; examination lamps.		40% ad val.
8513.1090	Other.		40% ad val.
	Parts:		
8513.9010	Of miners' safety lamps.		10% ad val.
8513.9020	Of subheading No. 8513.1020.		40% ad val.
8513.9090	Other.		40% 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.	10% ad val.	
8514.2000	Induction or dielectric furnaces and ovens.	10% ad val.	
8514.3000	Other furnaces and ovens.	10% ad val.	
8514.4000	Other induction or dielectric heating equipment.	10% ad val.	
8514.9000	Parts.	10% 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 machine and apparatus for hot spraying of metals or cermets.		
	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.	40% 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.	
8515.8000	Other machines and apparatus.	20% ad val.	
8515.9000	Parts.	20% ad val.	
		or the rate applicable to the machine of which they form parts, whichever is higher.	
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;		

1	2	3	4
	other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.		
	Electric instantaneous or storage water heaters and immersion heaters:		
8516.1010 ---	Electric instantaneous water heater	55% ad val.	
8516.1020 ---	Electric storage water heater.	55% ad val.	
8516.1090 ---	Other.	55% ad val.	
	Electric space heating apparatus and electric soil heating apparatus:		
8516.2100 --	Storage heating radiators.	45% ad val.	
8516.2900 --	Other.	45% ad val.	
	Electro-thermic hair-dressing or hand-drying apparatus:		
8516.3100 --	Hair dryers.	45% ad val.	
8516.3200 --	Other hair-dressing apparatus.	45% ad val.	
8516.3300 --	Hand-drying apparatus.	45% ad val.	
8516.4000 -	Electric smoothing irons.	55% ad val.	
8516.5000 -	Microwave ovens.	45% ad val.	
	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516.6010 ---	Rice cookers.	45% ad val.	
8516.6020 ---	Other ovens.	45% ad val.	
8516.6090 ---	Other.	45% ad val.	
	Other electro-thermic appliances:		
8516.7100 --	Coffee or tea makers.	45% ad val.	
8516.7200 --	Toasters.	45% ad val.	
	Other:		
8516.7910 --	Kettles.	45% ad val.	
8516.7990 ---	Other.	45% ad val.	
8516.8000 -	Electric heating resistors.	45% ad val.	
8516.9000 -	Parts.	45% ad val.	
		or the rate applicable to the machine of which they form parts, whichever is higher.	

1	2	3	4
85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones.		
	Telephone sets; videophones		
8517.1100	Line telephone sets with cordless handsets.	55% ad val.	
8517.1900	Other.	55% ad val.	
	Facsimile machines and teleprinters:		
8517.2100	Facsimile machines.	25% ad val.	
8517.2200	Teleprinters.	40% ad val.	
8517.3000	Telephonic or telegraphic switching apparatus.	40% ad val.	
8517.5000	Other apparatus, for carrier-current line systems or for digital line systems.	40% ad val.	
8517.8000	Other apparatus.	40% ad val.	
8517.8010	Modems.	40% ad val.	
8517.8020	Concentrators or Multi-plexers.	40% ad val.	
8517.8090	Other.	40% ad val.	
8517.9000	Parts.	40% ad val.	
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.		
8518.1000	Microphones and stands therefor.	40% ad val.	
	Loudspeakers, whether or not mounted in their enclosures:		
8518.2100	Single loudspeakers, mounted in their enclosures.	40% ad val.	
8518.2200	Multiple loudspeakers, mounted in the same enclosure.	40% ad val.	
8518.2900	Other.	40% ad val.	
8518.3000	Headphones, earphones and combined microphone/speaker sets.	40% ad val.	
8518.4000	Audio-frequency electric amplifiers.	40% ad val.	
8518.5000	Electric sound amplifier sets.	40% ad val.	
8518.9000	Parts.	40% ad val. or the rate applicable to the machine of which they form parts, whichever is higher.	

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.	45% ad val.
	Other record-players.	
8519.2100	Without loudspeaker.	45% ad val.
8519.2900	Other.	45% ad val.
	Turntables (record-decks):	
8519.3100	With automatic record changing mechanism.	45% ad val.
8519.3900	Other.	45% ad val.
8519.4000	Transcribing machines.	45% ad val.
	Other sound reproducing apparatus:	
8519.9200	Pocket-size cassette-players.	45% ad val.
8519.9300	Other, cassette-type.	45% ad val.
	Other:	
8519.9910	Compact disc players.	45% ad val.
8519.9990	Other.	45% ad val.
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.	40% ad val.
8520.2000	Telephone answering machines.	40% ad val.
	Other magnetic tape recorders incorporating sound reproducing apparatus:	
8520.3200	Digital audio type.	40% ad val.
8520.3300	Other, cassette-type.	40% ad val.
8520.3900	Other.	40% ad val.
8520.9000	Other.	40% ad val.
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
	Magnetic tape type:	
8521.1010	V.C.R. and V.C.P.	15% ad val.
8521.1090	Other.	15% ad val.

1	2	3	4
		Other:	
	8521.9010 ---	Laser disc player.	40% <i>ad val.</i>
	8521.9090 ---	Other.	40% <i>ad val.</i>
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.19 to 85.21.	
	8522.1000 -	Pick-up cartridges.	25% <i>ad val.</i>
	8522.9000 -	Other.	25% <i>ad val.</i>
85.23		Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of chapter 37.	
		Magnetic tapes:	
		Of a width not exceeding 4 mm:	
	8523.1110 ---	Audio cassettes.	55% <i>ad val.</i>
	8523.1120 --	For computers.	25% <i>ad val.</i>
	8523.1130 ---	Video cassettes.	55% <i>ad val.</i>
	8523.1190 ---	Other.	55% <i>ad val.</i>
		Of a width exceeding 4 mm but not exceeding 6.5 mm:	
	8523.1210 ---	Video cassettes.	55% <i>ad val.</i>
	8523.1290 ---	Other.	55% <i>ad val.</i>
		Of a width exceeding 6.5 mm:	
	8523.1310 ---	Video cassettes.	55% <i>ad val.</i>
	8523.1320 ---	Pan cakes.	40% <i>ad val.</i>
	8523.1390 ---	Other.	55% <i>ad val.</i>
		Magnetic discs:	
	8523.2010 ---	Computer discs.	10% <i>ad val.</i>
	8523.2020 ---	CD-ROM (blank).	25% <i>ad val.</i>
	8523.2090 ---	Other.	40% <i>ad val.</i>
	8523.3000 -	Cards incorporating a magnetic stripe.	40% <i>ad val.</i>
	8523.9000 -	Other.	40% <i>ad val.</i>
85.24		Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of chapter 37.	
	8524.1000 -	Gramophone records.	45% <i>ad val.</i>

1	2	3	4
	Discs for laser reading systems:		
8524.3100 --	For reproducing phenomena other than sound or image.	25% ad val.	
8524.3200 --	For reproducing sound only.	45% ad val.	
8524.3900 --	Other.	45% ad val.	
8524.4000 --	Magnetic tapes for reproducing phenomena other than sound or image.	25% ad val.	
	Other magnetic tapes:		
	Of a width not exceeding 4 mm:		
8524.5110 ---	Audio-cassettes.	45% ad val.	
8524.5120 ---	Recorded magnetic tapes and diskettes for computers.	35% ad val.	
8524.5190 ---	Other.	35% ad val.	
8524.5200 --	Of a width exceeding 4 mm but not exceeding 6.5 mm.	35% ad val.	
8524.5300 --	Of a width exceeding 6.5 mm.	35% ad val.	
8524.6000 -	Cards incorporating a magnetic stripe.	35% ad val.	
	Other:		
8524.9100 --	For reproducing phenomena other than sound or image.	35% ad val.	
8524.9900 --	Other.	35% 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; still image video cameras and other video camera recorders.		
8525.1000 -	Transmission apparatus.	35% ad val.	
8525.2000 -	Transmission apparatus incorporating reception apparatus.	35% ad val.	
8525.3000 -	Television cameras.	35% ad val.	
	Still image video cameras and other video camera recorders:		
8525.4010 ---	Still image video cameras.	35% ad val.	
8525.4020 ---	Video cameras with VHS, VHS (C) or 8mm cassette format with colour or monochrome view finder incorporating playing device.	35% ad val.	
8525.4090 ---	Other.	35% ad val.	

1	2	3	4
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
8526.1000 -	Radar apparatus.	20% <i>ad val.</i>	
	Other:		
8526.9100 --	Radio navigational aid apparatus.	20% <i>ad val.</i>	
8526.9200 --	Radio remote control apparatus.	20% <i>ad val.</i>	
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.1200 --	Pocket-size radio cassette-players.	40% <i>ad val.</i>	
8527.1300 --	Other apparatus combined with sound recording or reproducing apparatus	40% <i>ad val.</i>	
8527.1900 --	Other:	40% <i>ad val.</i>	
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.2100 --	Combined with sound recording or reproducing apparatus.	40% <i>ad val.</i>	
8527.2900 --	Other:	40% <i>ad val.</i>	
	Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.3100 --	Combined with sound recording or reproducing apparatus.	40% <i>ad val.</i>	
8527.3200 --	Not combined with sound recording or reproducing apparatus but combined with a clock.	40% <i>ad val.</i>	
	Other:		
8527.3910 ---	Portable receivers usually battery operated (pager).	40% <i>ad val.</i>	
8527.3990 ---	Other.	40% <i>ad val.</i>	
8527.9000 -	Other apparatus.	40% <i>ad val.</i>	

1	2	3	4
85.28	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors.		
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	Colour:		
8528.1210 ---	TV sets in CKD/SKD condition	40% ad val.	
8528.1220 ---	CBU TV sets	40% ad val.	
8528.1230 ---	Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	15% ad val.	
8528.1290 ---	Other	40% ad val.	
	Black and white or other monochrome:		
8528.1310 ---	In CKD/SKD condition	40% ad val.	
8528.1390 ---	Other	40% ad val.	
	Video monitors:		
8528.2100 --	Colour	40% ad val.	
8528.2200 --	Black and white or other monochrome	40% ad val.	
8528.3000 .	Video projectors	40% ad val.	
85.29	Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.		
	Aerials and aerial reflectors of all kinds; parts suitable for use therewith		
8529.1010 ----	Low noise block (LNB).	20% ad val.	
8529.1090 ---	Other.	20% ad val.	
	Other:		
8529.9010 ---	Remote control.	25% ad val.	
8529.9090 ---	Other.	20% ad val.	
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 86.08).		
8530.1000 .	Equipment for railways or tramways.	30% ad val.	
8530.8000 -	Other equipment.	30% ad val.	
8530.9000 -	Parts.	30% 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.	10% ad val.	
8531.2000	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED).	10% ad val.	
8531.8000	Other apparatus.	10% ad val.	
8531.9000	Parts.	10% ad val.	
8531.9010	Panic button.	10% ad val.	
8531.9090	Other.	10% ad val.	
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).	20% ad val.	
	Other fixed capacitors:		
8532.2100	Tantalum.	20% ad val.	
8532.2200	Aluminium electrolytic.	20% ad val.	
8532.2300	Ceramic dielectric, single layer.	20% ad val.	
8532.2400	Ceramic dielectric, multilayer.	20% ad val.	
8532.2500	Dielectric of paper or plastics.	20% ad val.	
8532.2900	Other.	20% ad val.	
8532.3000	Variable or adjustable (pre-set) capacitors.	20% ad val.	
8532.9000	Parts.	20% ad val.	
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
8533.1000	Fixed carbon resistors, composition or film types.	10% ad val.	
	Other fixed resistors:		
8533.2100	For a power handling capacity not exceeding 20w.	10% ad val.	
8533.2900	Other.	10% ad val.	
	Wirewound variable resistors, including rheostats and potentiometers:		
8533.3100	For a power handling capacity not exceeding 20 W.	10% ad val.	
8533.3900	Other.	10% ad val.	
8533.4000	Other variable resistors, including rheostats and potentiometers.	10% ad val.	

1	2	3	4
	8533.9000 -	Parts.	10% <i>ad val.</i>
85.34	8534.0000	Printed circuits.	20% <i>ad val.</i>
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage exceeding 1,000 volts.	
	8535.1000 -	Fuses	25% <i>ad val.</i>
		Automatic circuit breakers:	
		For a voltage of less than 72.5 kV:	
	8535.2110 ---	Moulded case type.	40% <i>ad val.</i>
	8535.2190 ---	Other.	40% <i>ad val.</i>
		Other:	
	8535.2910 ---	Moulded case type.	40% <i>ad val.</i>
	8535.2990 ---	Other.	40% <i>ad val.</i>
	8535.3000 -	Isolating switches and make-and-break switches.	25% <i>ad val.</i>
	8535.4000 -	Lightning arresters, voltage limiters, and surge suppressors.	25% <i>ad val.</i>
		Other:	
	8535.9010 ---	Vacuum Contactors.	25% <i>ad val.</i>
	8535.9090 ---	Other.	40% <i>ad val.</i>
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.	
	8536.1000 -	Fuses.	25% <i>ad val.</i>
		Automatic circuit breakers:	
	8536.2010 ---	Air circuit breaker upto 600 volts and 1600—4000 amps; earth leakage circuit breaker (all rating) and moulded case circuit breaker (800 amps and above).	25% <i>ad val.</i>
	8536.2090 ---	Other.	40% <i>ad val.</i>
	8536.3000 -	Other apparatus for protecting electrical circuits.	25% <i>ad val.</i>
		Relays:	
	8536.4100 --	For a voltage not exceeding 60 V.	25% <i>ad val.</i>
	8536.4900 --	Other.	25% <i>ad val.</i>

1	2	3	4
		Other switches:	
	8536.5010 ---	Automatic switches other than time switches falling in chapter 91.	25% <i>ad val.</i>
	8536.5020 ---	Switches excluding upto 20 amps.	25% <i>ad val.</i>
	8536.5090 ---	Other.	25% <i>ad val.</i>
		Lamp-holders, plugs and sockets:	
	8536.6100 ---	Lamp-holders.	35% <i>ad val.</i>
		Other:	
	8536.6910 ---	Plugs and sockets excluding upto 20 amps.	25% <i>ad val.</i>
	8536.1000 ---	Other electrical components.	25% <i>ad val.</i>
	8536.6990 ---	Other.	25% <i>ad val.</i>
	8536.9000 ---	Other apparatus.	25% <i>ad val.</i>
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17.	
	8537.1000 ---	For a voltage not exceeding 1,000 V.	40% <i>ad val.</i>
	8537.2000 ---	For a voltage exceeding 1,000 V.	40% <i>ad val.</i>
85.38		Parts suitable for use solely or principally with the apparatus of heading No. 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% <i>ad val.</i>
		Other:	
	8538.9010 ---	Parts of switches and circuit breakers excluding of 8535.0000 ---	25% <i>ad val.</i>
	8538.9090 ---	Other.	30% <i>ad val.</i>
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
	8539.1000 ---	Sealed beam lamp units.	40% <i>ad val.</i>
		Other filament lamps, excluding ultra-violet or infra-red lamps:	
	8539.2100 ---	Tungsten halogen.	55% <i>ad val.</i>
	8539.2200 ---	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V.	55% <i>ad val.</i>

1	2	3	4
	8539.2900 -	Other.	55% <i>ad val.</i>
		Discharge lamps, other than ultra-violet lamps:	
	8539.3100 -	Fluorescent, hot cathode	55% <i>ad val.</i>
	8539.3200 -	Mercury or sodium vapour lamps; metal halide lamps.	35% <i>ad val.</i>
	8539.3900 -	Other.	40% <i>ad val.</i>
		Ultra-violet or infra-red lamps; arc lamps.	
	8539.4100 -	Arc-lamps.	55% <i>ad val.</i>
	8539.4900 -	Other.	40% <i>ad val.</i>
	8539.9000 -	Parts.	40% <i>ad val.</i>
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas-filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).		
		Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
	8540.1100 -	Colour.	40% <i>ad val.</i>
	8540.1200 -	Black and white or other monochrome.	40% <i>ad val.</i>
	8540.2000 -	Television camera tubes; image converters and intensifiers, other photo-cathode tubes.	25% <i>ad val.</i>
	8540.4000 -	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm.	40% <i>ad val.</i>
	8540.5000 -	Data/graphic display tubes, black and white or other monochrome.	40% <i>ad val.</i>
	8540.6000 -	Other cathode-ray tubes.	40% <i>ad val.</i>
		Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
	8540.7100 -	Magnetrons.	10% <i>ad val.</i>
	8540.7200 -	Klystrons.	10% <i>ad val.</i>
	8540.7900 -	Other.	10% <i>ad val.</i>
		Other valves and tubes:	
	8540.8100 -	Receiver or amplifier valves and tubes	10% <i>ad val.</i>
	8540.8900 -	Other	10% <i>ad val.</i>
		Parts:	
	8540.9100 -	Of cathode-ray tubes	10% <i>ad val.</i>

8540.9900 --	Other	10% <i>ad val.</i>
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	
8541.1000 -	Diodes, other than photosensitive or light emitting diodes.	10% <i>ad val.</i>
	Transistors, other than photosensitive transistors:	
8541.2100 --	With a dissipation rate of less than 1 W.	10% <i>ad val.</i>
8541.2900 --	Other.	10% <i>ad val.</i>
8541.3000 -	Thyristors, diacs and triacs, other than photosensitive devices.	10% <i>ad val.</i>
8541.4000 -	Photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels, light emitting diodes.	10% <i>ad val.</i>
8541.5000 -	Other semi-conductor devices.	10% <i>ad val.</i>
8541.6000 -	Mounted piezo-electric crystals.	10% <i>ad val.</i>
8541.9000 -	Parts.	10% <i>ad val.</i>
85.42	Electronic integrated circuits and microassemblies.	
	Monolithic digital integrated circuits:	
8542.1200 -	Cards incorporating an electronic integrated circuit ("smart" cards).	10% <i>ad val.</i>
8542.1300 --	Metal oxide semi-conductors (MOS technology).	10% <i>ad val.</i>
8542.1400 --	Circuits obtained by bipolar technology.	10% <i>ad val.</i>
8542.1900 --	Other, including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology).	10% <i>ad val.</i>
8542.3000 -	Other monolithic integrated circuits.	10% <i>ad val.</i>
8542.4000 -	Hybrid integrated circuits.	10% <i>ad val.</i>
8542.5000 -	Electronic microassemblies.	10% <i>ad val.</i>
8542.9000 -	Parts.	10% <i>ad val.</i>
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter.	
	Particle accelerators:	
8543.1100 --	Ion implanters for doping semiconductor materials.	20% <i>ad val.</i>

1	2	3	4
	8543.1900 --	Other.	20% <i>ad val.</i>
		Signal generators.	
	8543.2010 ---	Satellite dish receivers.	15% <i>ad val.</i>
	8543.2090 ---	Other.	20% <i>ad val.</i>
	8543.3000 -	Machines and apparatus for electro-plating, electrolysis or electro-phoresis.	20% <i>ad val.</i>
	8543.4000 -	Electric fence energisers.	20% <i>ad val.</i>
		Other machines and apparatus:	
	8543.8100 --	Proximity cards and tags.	20% <i>ad val.</i>
	8543.8900 --	Other.	20% <i>ad val.</i>
	8543.9000 -	Parts.	20% <i>ad val.</i>
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made-up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
		Winding wire:	
	8544.1100 --	Of copper.	55% <i>ad val.</i>
	8544.1900 --	Other.	55% <i>ad val.</i>
	8544.2000 -	Co-axial cable and other co-axial electric conductors.	55% <i>ad val.</i>
	8544.3000 -	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.	55% <i>ad val.</i>
		Other electric conductors, for a voltage not exceeding 80 V:	
		Fitted with connectors:	
	8544.4110 ---	Computer leads.	10% <i>ad val.</i>
	8544.4190 ---	Other.	40% <i>ad val.</i>
	8544.4900 --	Other.	40% <i>ad val.</i>
		Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V:	
	8544.5100 --	Fitted with connectors.	40% <i>ad val.</i>
	8544.5900 --	Other.	40% <i>ad val.</i>
	8544.6000 -	Other electric conductors, for a voltage exceeding 1,000 V.	40% <i>ad val.</i>
	8544.7000 -	Optical fibre cables.	40% <i>ad val.</i>

1	2	3	4
84.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles or graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
	Electrodes:		
8545.1100 -	Of a kind used for furnaces.		40% <i>ad val.</i>
	Other:		
8545.1910 -	Electrodes for miners safety lamps		25% <i>ad val.</i>
8545.1990 -	Other.		55% <i>ad val.</i>
	Brushes:		
8545.2010 -	For motor vehicles including tractors.		40% <i>ad val.</i>
8545.2090 -	Other.		40% <i>ad val.</i>
	Other:		
8545.9010 -	For motor vehicles including tractors.		40% <i>ad val.</i>
8545.9090 -	Other.		40% <i>ad val.</i>
85.46	Electrical insulators of any material.		
8546.1000 -	Of glass.		40% <i>ad val.</i>
8546.2000 -	Of ceramics.		40% <i>ad val.</i>
8546.9000 -	Other.		40% <i>ad val.</i>
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
8547.1000 -	Insulating fittings of ceramics.		40% <i>ad val.</i>
8547.2000 -	Insulating fittings of plastics.		40% <i>ad val.</i>
8547.9000 -	Other.		40% <i>ad val.</i>
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter.		
8548.1000 -	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators.		65% <i>ad val.</i>
8548.9000 -	Other.		65% <i>ad val.</i>

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 expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 84.84) or other articles of vulcanised rubber other than hard rubber (heading No. 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. 84.83;
- (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.—For the purposes of this Section:

- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

- (c) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.—Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrams);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86

RAILWAY 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 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 1 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	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% <i>ad val.</i>
	8601.2000	Powered by electric accumulators.	40% <i>ad val.</i>
86.02		Other rail locomotives; locomotive tenders.	
	8602.1000	Diesel-electric locomotives.	40% <i>ad val.</i>
	8602.9000	Other.	40% <i>ad val.</i>
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04.	
	8603.1000	Powered from an external source of electricity.	40% <i>ad val.</i>
	8603.9000	Other.	40% <i>ad val.</i>
86.04	8604.0000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	40% <i>ad val.</i>
86.05	8605.0000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	40% <i>ad val.</i>
86.06		Railway or tramway goods vans and wagons, not self-propelled.	
	8606.1000	Tank wagons and the like.	40% <i>ad val.</i>

1	2	3	4
	8606.2000 --	Insulated or refrigerated vans and wagons, other than those of sub-heading No. 8606.10	40% <i>ad val.</i>
	8606.3000 --	Self-discharging vans and wagons, other than those of sub-heading No. 8606.10 or 8606.20	40% <i>ad val.</i>
		Other:	
	8606.9100 --	Covered and closed.	40% <i>ad val.</i>
	8606.9200 --	Open, with non-removable sides of a height exceeding 60 cm.	40% <i>ad val.</i>
	8606.9900 --	Other.	40% <i>ad val.</i>
86.07		Parts of railway or tramway locomotives or rolling-stock.	
		Bogies, bissel-bogies, axles and wheels, and parts thereof:	
	8607.1100 --	Driving bogies and bissel-bogies.	40% <i>ad val.</i>
	8607.1200 --	Other bogies and bissel-bogies.	40% <i>ad val.</i>
	8607.1900 --	Other, including parts.	40% <i>ad val.</i>
		Brakes and parts thereof:	
	8607.2100 --	Air brakes and parts thereof.	40% <i>ad val.</i>
	8607.2900 --	Other.	40% <i>ad val.</i>
	8607.3000 --	Hooks and other coupling devices, buffers, and parts thereof.	40% <i>ad val.</i>
		Other:	
	8607.9100 --	Of locomotives.	40% <i>ad val.</i>
	8607.9900 --	Other.	40% <i>ad val.</i>
86.08	8608.0000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	40% <i>ad val.</i>
86.09	8609.0000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	40% <i>ad val.</i>

CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF*Notes.*

1.—This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.—For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.—Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No. 87.06.

4.—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	Rate of Duty
1	2	3	4
87.01		Tractors (other than tractors of heading No. 87.09).	
		Pedestrian controlled tractors.	
	8701.1010 ---	Old, used or reconditioned.	35% <i>ad val.</i>
	8701.1020 ---	In CKD/SKD condition.	35% <i>ad val.</i>
	8701.1090 ---	Other.	35% <i>ad val.</i>
		Road tractors for semi-trailers:	
	8701.2010 ---	Old, used or reconditioned.	45% <i>ad val.</i>
	8701.2020 ---	In CKD/SKD condition.	45% <i>ad val.</i>
	8701.2090 ---	Other.	45% <i>ad val.</i>
		Track-laying tractors:	
	8701.3010 ---	Old, used or reconditioned.	45% <i>ad val.</i>
	8701.3020 ---	In CKD/SKD condition.	45% <i>ad val.</i>

8701.3090 ---	Other.	45% <i>ad val.</i>
---	Other:	
---	Agricultural.	
8701.9011 ---	Old, used or reconditioned.	35% <i>ad val.</i>
8701.9012 ---	In CKD/SKD condition.	35% <i>ad val.</i>
8701.9019 ---	Other.	35% <i>ad val.</i>
8701.9090 ---	Other.	35% <i>ad val.</i>
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
	With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.1010 ---	Old, used or reconditioned.	60% <i>ad val.</i>
8702.1020 ---	In CKD/SKD condition.	60% <i>ad val.</i>
8702.1090 ---	Other.	60% <i>ad val.</i>
8702.9000 -	Other.	60% <i>ad val.</i>
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.	
8703.1000 -	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	105% <i>ad val.</i>
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
	Of a cylinder capacity not exceeding 1,000 cc:	
8703.2110 ---	New.	100% <i>ad val.</i>
8703.2120 ---	In CKD/SKD condition.	100% <i>ad val.</i>
8703.2190 ---	Old, used or reconditioned.	100% <i>ad val.</i>
	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	Not exceeding 1300 cc:	
8703.2211 ----	New.	120% <i>ad val.</i>
8703.2212 ----	In CKD/SKD condition.	120% <i>ad val.</i>
8703.2219 ----	Old, used or reconditioned.	120% <i>ad val.</i>
	Exceeding 1300 cc:	
8703.2221 ----	New.	150% <i>ad val.</i>
8703.2222 ----	In CKD/SKD condition.	150% <i>ad val.</i>

1	2	3	4
8703.2229 ----	Old, used or reconditioned.		150% <i>ad val.</i>
--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
---	Not exceeding 1800 cc:		
8703.2311 ----	New.		150% <i>ad val.</i>
8703.2312 ----	In CKD/SKD condition.		150% <i>ad val.</i>
8703.2319 ----	Old, used or reconditioned.		150% <i>ad val.</i>
---	Exceeding 1800 cc:		
8703.2321 ----	New.		265% <i>ad val.</i>
8703.2322 ----	In CKD/SKD condition.		265% <i>ad val.</i>
8703.2329 ----	Old, used or reconditioned.		265% <i>ad val.</i>
--	Of a cylinder capacity exceeding 3,000 cc:		
8703.2410 ---	New.		265% <i>ad val.</i>
8703.2420 ---	In CKD/SKD condition.		265% <i>ad val.</i>
8703.2490 ---	Old, used or reconditioned.		265% <i>ad val.</i>
-	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
--	Of a cylinder capacity not exceeding 1,500 cc:		
---	Not exceeding 1000 cc:		
8703.3111 ----	New.		100% <i>ad val.</i>
8703.3112 ----	In CKD/SKD condition.		100% <i>ad val.</i>
8703.3119 ----	Old, used or reconditioned.		100% <i>ad val.</i>
---	Exceeding 1000 cc but not exceeding 1300 cc:		
8703.3121 ----	New.		120% <i>ad val.</i>
8703.3122 ----	In CKD/SKD condition.		120% <i>ad val.</i>
8703.3129 ----	Old, used or reconditioned.		120% <i>ad val.</i>
8703.3190 ---	Exceeding 1300 cc:		150% <i>ad val.</i>
-	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
---	Not exceeding 1800 cc:		
8703.3211 ----	New.		150% <i>ad val.</i>
8703.3212 ----	In CKD/SKD condition.		150% <i>ad val.</i>
8703.3219 ----	Old, used or reconditioned.		150% <i>ad val.</i>

1	2	3	4
	...	Exceeding 1800 cc:	
8703.3221	----	New.	265% <i>ad val.</i>
8703.3222	----	In CDK/SKD condition.	265% <i>ad val.</i>
8703.3229	----	Old, used or recondition.	265% <i>ad val.</i>
	--	Of a cylinder capacity exceeding 2,500 cc.	265% <i>ad val.</i>
		Other:	
8703.9010	---	Ambulances.	35% <i>ad val.</i>
8703.9020	---	Four wheel drive vehicles (4×4) other than motor cars (including four wheel drive motor cars); and station wagons built on chassis other than car chassis.	110% <i>ad val.</i>
8703.9090	---	Other.	265% <i>ad val.</i>
87.04		Motor vehicles for the transport of goods.	
		Dumpers designed for off-highway use:	
8704.1010	---	Old, used or reconditioned.	45% <i>ad val.</i>
8704.1020	---	In CKD/SKD condition.	45% <i>ad val.</i>
8704.1090	---	Other.	45% <i>ad val.</i>
		Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	--	g.v.w. not exceeding 5 tonnes:	
8704.2110	---	Old, used or reconditioned.	60% <i>ad val.</i>
8704.2120	---	In CKD/SKD condition.	60% <i>ad val.</i>
8704.2190	---	Other.	60% <i>ad val.</i>
	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
8704.2210	---	Old, used or reconditioned.	60% <i>ad val.</i>
8704.2220	---	In CKD/SKD condition.	60% <i>ad val.</i>
8704.2290	---	Other.	60% <i>ad val.</i>
	--	g.v.w. exceeding 20 tonnes:	
8704.2310	---	Old, used or reconditioned.	60% <i>ad val.</i>
8704.2320	---	In CKD/SKD condition.	60% <i>ad val.</i>
8704.2390	---	Other.	60% <i>ad val.</i>
		Other, with spark-ignition internal combustion piston engine:	
	--	g.v.w. not exceeding 5 tonnes:	

1	2	3	4
8704.3110 ---	Old, used or reconditioned.		60% <i>ad val.</i>
8704.3120 ---	In CKD/SKD condition		60% <i>ad val.</i>
8704.3190 ---	Other		60% <i>ad val.</i>
	g.v.w. exceeding 5 tonnes:		
8704.3210 ---	Old, used or reconditioned		60% <i>ad val.</i>
8704.3220 ---	In CKD/SKD condition		60% <i>ad val.</i>
8704.3290 ---	Other		60% <i>ad val.</i>
	Other:		
8704.9010 ---	Refrigerated transport lorries		40% <i>ad val.</i>
8704.9090 ---	Other		60% <i>ad val.</i>
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units):		
	Crane lorries		
8705.1010 ---	Old, used or reconditioned		105% <i>ad val.</i>
8705.1090 ---	Other		105% <i>ad val.</i>
8705.2000 -	Mobile drilling derricks		105% <i>ad val.</i>
8705.3000 -	Fire fighting vehicles		105% <i>ad val.</i>
8705.4000 -	Concrete-mixer lorries		105% <i>ad val.</i>
8705.9000 -	Other		105% <i>ad val.</i>
87.06	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.		
	Chassis of fire engine, buses, trucks and other standardised makes of vehicles (L.C.Vs):		
8706.0011 ----	Of vehicles of heading 87.01.		60% <i>ad val.</i>
8706.0019 ----	Other		60% <i>ad val.</i>
	Other:		
8706.0091 ----	Of vehicles heading 87.01.		The rates applicable to the machine of which they form parts
8706.0099 ----	Other		The rate applicable to the machine of which they form parts

87.07	Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.		
8707.1000 -	For the vehicles of heading No. 87.03	70% <i>ad val.</i>	
-	Other:		
8707.9010 ---	For the vehicles of heading No. 87.01.	70% <i>ad val.</i>	
8707.9090 ---	Other	70% <i>ad val.</i>	
87.08	Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.		
	Bumpers and parts thereof:		
8708.1010 ---	For the vehicles of heading No. 87.01.	40% <i>ad val.</i>	
8708.1090 ---	Other	40% <i>ad val.</i>	
-	Other parts and accessories of bodies (including cabs):		
--	Safety seat belts:		
8708.2110 ---	For the vehicles of heading No. 87.01	40% <i>ad val.</i>	
8708.2190 ---	Other	40% <i>ad val.</i>	
--	Other:		
8708.2910 ---	For the vehicles of heading No. 87.01.	40% <i>ad val.</i>	
8708.2990 ---	Other	40% <i>ad val.</i>	
-	Brakes and servo-brakes and parts thereof:		
--	Mounted brake linings:		
8708.3110 ---	For the vehicles of heading No. 87.01.	40% <i>ad val.</i>	
8708.3190 ---	Other	40% <i>ad val.</i>	
--	Other:		
8708.3910 ---	For the vehicles of heading No. 87.01.	40% <i>ad val.</i>	
8708.3990 ---	Other	40% <i>ad val.</i>	
-	Gear boxes:		
8708.4010 ---	For the vehicles of heading No. 87.01.	40% <i>ad val.</i>	
8708.4090 ---	Other	40% <i>ad val.</i>	
-	Drive-axles with differential, whether or not provided with other transmission components:		
8708.5010 ---	For the vehicles of heading No. 87.01.	40% <i>ad val.</i>	
8708.5090 ---	Other	40% <i>ad val.</i>	

1	2	3	4
	Non-driving axles and parts thereof:		
8708.6010 ---	For the vehicles of heading No. 87.01.	40% ad val.	
8708.6090 ---	Other	40% ad val.	
	Road wheels and parts and accessories thereof:		
8708.7010 ---	Of vehicles of heading No. 87.01.	40% ad val.	
8708.7090 ---	Other	40% ad val.	
	Suspension shock-absorbers:		
8708.8010 ---	For the vehicles of heading No. 87.01.	40% ad val.	
8708.8090 ---	Other	40% ad val.	
	Other parts and accessories:		
	Radiators:		
8708.9110 ---	For the vehicles of heading No. 87.01	40% ad val.	
8708.9190 ---	Other	40% ad val.	
	Silencers and exhaust pipes:		
8708.9210 ---	For the vehicles of heading No. 87.01.	40% ad val.	
8708.9290 ---	Other	40% ad val.	
	Clutches and parts thereof:		
8708.9310 ---	For the vehicles of heading No. 87.01.	40% ad val.	
8708.9390 ---	Other	40% ad val.	
	Steering wheels, steering columns and steering boxes:		
8708.9410 ---	For the vehicles of heading No. 87.01.	40% ad val.	
8708.9490 ---	Other	40% ad val.	
	Other:		
	Chassis frames:		
8708.9911 ---	For the vehicles of heading No. 87.01.	The rate applicable to vehicle of which they form parts.	
8708.9919 ---	Other	The rate applicable to vehicle of which they form parts.	

1	2	3	4
	Other:		
	8708.9991 ----	For the vehicles of heading No. 87.01.	40% <i>ad val.</i>
	8708.9999 ----	Other	40% <i>ad val.</i>
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
		Vehicles:	
	8709.1100 --	Electrical	105% <i>ad val.</i>
	8709.1900 --	Other	105% <i>ad val.</i>
	8709.9000 -	Parts	40% <i>ad val.</i>
87.10	8710.0000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	25% <i>ad val.</i>
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
		With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
	8711.1010 ---	Old, used or reconditioned	105% <i>ad val.</i>
	8711.1020 ---	In CKD/SKD condition	105% <i>ad val.</i>
	8711.1090 ---	Other	105% <i>ad val.</i>
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250 cc:	
	8711.2010 ---	Old, used or reconditioned	105% <i>ad val.</i>
	8711.2020 ---	In CKD/SKD condition	105% <i>ad val.</i>
	8711.2090 ---	Other	105% <i>ad val.</i>
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
	8711.3010 ---	Old, used or reconditioned motorcycles	105% <i>ad val.</i>
	8711.3020 ---	Motorcycle in CKD/SKD condition	105% <i>ad val.</i>
	8711.3030 ---	Three wheelers automotive rickshaws without bodies only and tri-wheeler pick-ups.	60% <i>ad val.</i>
	8711.3090 ---	Other	105% <i>ad val.</i>

1	2	3	4
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800 cc:	
	8711.4010 ---	Old, used or reconditioned	105% ad val.
	8711.4020 ---	In CKD/SKD condition	105% ad val.
	8711.4090 ---	Other	105% ad val.
		With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
	8711.5010 ---	Old, used or reconditioned	105% ad val.
	8711.5020 ---	In CKD/SKD condition	105% ad val.
	8711.5090 ---	Other	105% ad val.
		Other:	
	8711.9010 ---	Old, used or reconditioned	105% ad val.
	8711.9020 ---	In CKD/SKD condition	105% ad val.
	8711.9090 ---	Other	105% ad val.
87.12	8712.0000	Bicycles and other cycles (including delivery tricycles), not motorised.	45% ad val.
87.13		Invalid carriages, whether or not motorised or otherwise mechanically propelled.	
		Not mechanically propelled:	
	8713.1010 ---	Wheel chairs and buggies for invalids	10% ad val.
	8713.1090 ---	Others	10% ad val.
		Other:	
	8713.9010 ---	Motorized wheel chairs and buggies for invalids	10% ad val.
	8713.9010 ---	Others	10% ad val.
87.14		Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	
		Of motorcycles (including mopeds):	
	8714.1100 ---	Saddles	40% ad val.
	8714.1900 ---	Other	40% ad val.
	8714.2000 ---	Of invalid carriages	40% ad val.
		Other:	
	8714.9100 ---	Frames and forks, and parts thereof	40% ad val.
	8714.9200 ---	Wheel rims and spokes.	40% ad val.

	8714.9300 --	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	40% <i>ad val.</i>
	8714.9400 --	Brakes, including coaster braking hubs and hub brakes, and parts thereof	40% <i>ad val.</i>
	8714.9500 --	Saddles	40% <i>ad val.</i>
	8714.9600 --	Pedals and crank-gear, and parts thereof	40% <i>ad val.</i>
	8714.9900 --	Other	40% <i>ad val.</i>
87.15	8715.0000	Baby carriages and parts thereof.	40% <i>ad val.</i>
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
	8716.1000 -	Trailers and semi-trailers of the caravan type, for housing or camping	105% <i>ad val.</i>
	8716.2000 -	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	105% <i>ad val.</i>
		Other trailers and semi-trailers for the transport of goods:	
	8716.3100 --	Tanker trailers and tanker semi-trailers	105% <i>ad val.</i>
	8716.3900 --	Other	105% <i>ad val.</i>
	8716.4000 -	Other trailers and semi-trailers	105% <i>ad val.</i>
		Other vehicles:	
	8716.8010 ---	Hand operated pallet trucks	105% <i>ad val.</i>
	8716.8090 ---	Other	105% <i>ad val.</i>
		Parts:	
	8716.9010 ---	Components of trailers	40% <i>ad val.</i>
	8716.9090 ---	Other	40% <i>ad val.</i>

CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Sub-heading Note.

1.—For the purposes of sub-headings Nos. 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading No.	Sub-Heading No.	Description of Goods	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	35% <i>ad val.</i>
		Other:	
	8801.9010 ---	Balloons and dirigibles	35% <i>ad val.</i>
	8801.9090 ---	Other	35% <i>ad val.</i>
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
		Helicopters:	
	8802.1100 -	Of an unladen weight not exceeding 2,000kg	20% <i>ad val.</i>
	8802.1200 -	Of an unladen weight exceeding 2,000 kg	20% <i>ad val.</i>
	8802.2000 -	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	15% <i>ad val.</i>
	8802.3000 -	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	15% <i>ad val.</i>
	8802.4000 -	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	15% <i>ad val.</i>
	8802.6000 -	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	35% <i>ad val.</i>
88.03		Parts of goods of heading No. 88.01 or 88.02.	
		Propellers and rotors and parts thereof:	
	8803.1010 ---	Of aeroplanes	15% <i>ad val.</i>
	8803.1090 ---	Other	20% <i>ad val.</i>
		Under-carriages and parts thereof:	
	8803.2010 ---	Of aeroplanes	15% <i>ad val.</i>
	8803.2090 ---	Other	20% <i>ad val.</i>
		Other parts of aeroplanes or helicopters:	
	8803.3010 ---	Of aeroplanes	15% <i>ad val.</i>
	8803.3090 ---	Other	20% <i>ad val.</i>
		Other:	
	8803.9010 ---	Of aeroplanes	15% <i>ad val.</i>
	8803.9090 ---	Other	20% <i>ad val.</i>

1	2	3	4
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.		
	8804.0010 ---	Rotochutes	35% <i>ad val.</i>
	8804.0020 ---	Unserviceable parachutes of silk or of man made fibre	55% <i>ad val.</i>
	8804.0090 ---	Other	The duty 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% <i>ad val.</i>
	8805.2000 -	Ground flying trainers and parts thereof	20% <i>ad val.</i>

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	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, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	10% <i>ad val.</i>
	8901.2000 -	Tankers	10% <i>ad val.</i>
	8901.3000 -	Refrigerated vessels, other than those of sub-heading No. 8901.20	10% <i>ad val.</i>

1	2	3	4
	8901.9000 -	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	10% <i>ad val.</i>
89.02	8902.0000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	10% <i>ad val.</i>
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes	
	8903.1000 -	Inflatable	45% <i>ad val.</i>
		Other:	
	8903.9100 -	Sailboats, with or without auxiliary motor	45% <i>ad val.</i>
	8903.9200 -	Motorboats, other than outboard motorboats	45% <i>ad val.</i>
	8903.9900 -	Other	45% <i>ad val.</i>
89.04	8904.0000	Tugs and pusher craft.	45% <i>ad val.</i>
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
	8905.1000 -	Dredgers	25% <i>ad val.</i>
	8905.2000 -	Floating or submersible drilling or production platforms	10% <i>ad val.</i>
	8905.9000 -	Other	45% <i>ad val.</i>
89.06		Other vessels, including warships and lifeboats other than rowing boats.	
	8906.0010 -	Warships	25% <i>ad val.</i>
	8906.0020 -	Lifeboats	45% <i>ad val.</i>
	8906.0090 -	Other	45% <i>ad val.</i>
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
	8907.1000 -	Inflatable rafts	45% <i>ad val.</i>
	8907.9000 -	Other	45% <i>ad val.</i>
89.08	8908.0000 -	Vessels and other floating structures for breaking-up.	Rs. 1375/LDT + 25% <i>ad val.</i>

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) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading No. 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading No. 69.09;
- (d) Glass mirror, 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);
- (e) Goods of heading No. 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 84.23); lifting or handling machinery (headings Nos. 84.25 to 84.28); paper or paper board 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;

- (h) 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-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); still image video cameras and other video camera recorders (heading No. 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;
- (i) Searchlights or spotlights of heading No. 94.05;
- (k) Articles of Chapter 95;
- (l) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2.—Subject to Note 1 above, parts and accessories for machines, apparatus, instruments are 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 provisions 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 be 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	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	40% <i>ad val.</i>
	9001.2000	Sheets and plates of polarising material	40% <i>ad val.</i>
	9001.3000	Contact lenses	10% <i>ad val.</i>
	9001.4000	Spectacle lenses of glass	10% <i>ad val.</i>
	9001.5000	Spectacle lenses of other materials	10% <i>ad val.</i>
	9001.9000	Other	25% <i>ad val.</i>
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
		Objective lenses:	
	9002.1100	For cameras, projectors or photographic enlargers or reducers	10% <i>ad val.</i>
	9002.1900	Other	35% <i>ad val.</i>
	9002.2000	Filters	35% <i>ad val.</i>

1	2	3	4
	9002.9000 -	Other	35% <i>ad val.</i>
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
		• Frames and mountings:	
	9003.1100 -	Of plastics	35% <i>ad val.</i>
		Of other materials:	
	9003.1910 -	Of precious metals or rolled precious metals	35% <i>ad val.</i>
	9003.1990 -	Other	35% <i>ad val.</i>
	9003.9000 -	Parts	The rate applicable to the article to which they form parts
90.04		Spectacles, goggles and the like, corrective, protective or other.	
		Sunglasses:	
	9004.1010 -	Of precious metals or rolled precious metals	55% <i>ad val.</i>
	9004.1090 -	Other	55% <i>ad val.</i>
		Other:	
	9004.9010 -	Welder's goggles; safety goggles for mining operations	25% <i>ad val.</i>
	9004.9020 -	Of precious metals or rolled precious metals	55% <i>ad val.</i>
	9004.9090 -	Other	55% <i>ad val.</i>
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
	9005.1000 -	Binoculars	40% <i>ad val.</i>
		Other instruments:	
	9005.8010 -	Astronomical instruments	25% <i>ad val.</i>
	9005.8090 -	Other	40% <i>ad val.</i>
		Parts and accessories (including mountings):	
	9005.9010 -	Of astronomical instruments	25% <i>ad val.</i>
	9005.9090 -	Other	35% <i>ad val.</i>
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	15% <i>ad val.</i>

9006.2000 -	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	20% <i>ad val.</i>
9006.3000 -	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	10% <i>ad val.</i>
9006.4000 -	Instant print cameras.	15% <i>ad val.</i>
	Other cameras:	
9006.5100 -	With a through-the-lens view finder (single lens reflex (SLR), for roll film of a width not exceeding 35 mm	15% <i>ad val.</i>
9006.5200 -	Other, for roll film of a width less than 35 mm	15% <i>ad val.</i>
9006.5300 -	Other, for roll film of a width of 35 mm	15% <i>ad val.</i>
9006.5900 -	Other	15% <i>ad val.</i>
	Photographic flashlight apparatus and flashbulbs:	
9006.6100 -	Discharge lamp ("electronic") flashlight apparatus.	15% <i>ad val.</i>
9006.6200 -	Flashbulbs, flasheubes and the like	15% <i>ad val.</i>
9006.6900 -	Other	15% <i>ad val.</i>
	Parts and accessories:	
9006.9100 -	For cameras	15% <i>ad val.</i>
9006.9900 -	Other	15% <i>ad val.</i>
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
	Cameras:	
9007.1100 -	For film of less than 16 mm width or for double-8 mm film	15% <i>ad val.</i>
9007.1900 -	Other	15% <i>ad val.</i>
9007.2000 -	Projectors	15% <i>ad val.</i>
	Parts and accessories:	
9007.9100 -	For cameras	15% <i>ad val.</i>
9007.9200 -	For projectors	15% <i>ad val.</i>
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
9008.1000 -	Slide projectors	20% <i>ad val.</i>
9008.2000 -	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	20% <i>ad val.</i>

1	2	3	4
	9008.3000 -	Other image projectors	40% <i>ad val.</i>
	9008.4000 -	Photographic (other than cinematographic enlargers and reducers	40% <i>ad val.</i>
	9008.9000 -	Parts and accessories	40% <i>ad val.</i>
90.09		Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.	
		Electrostatic photo-copying apparatus:	
	9009.1100 -	Operating by reproducing the original image directly onto the copy (direct process)	40% <i>ad val.</i>
	9009.1200 -	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	40% <i>ad val.</i>
		other photo-copying apparatus:	
		Incorporating an optical system:	
	9009.2110 -	Electronic white board incorporating photo-copying mechanism used for instructional or educational purpose	40% <i>ad val.</i>
	9009.2190 -	Other	40% <i>ad val.</i>
	9009.2200 -	Of the contact type	40% <i>ad val.</i>
	9009.3000 -	Thermo-copying apparatus	40% <i>ad val.</i>
	9009.9000 -	Parts and accessories	40% <i>ad val.</i>
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this chapter; negatoscopes; projection screens.	
		Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developing film to rolls of photographic paper:	
	9010.1010 -	Fox X-ray films	20% <i>ad val.</i>
	9010.1090 -	Other	20% <i>ad val.</i>
		Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials:	
	9010.4100 -	Direct write-on-wafer apparatus	20% <i>ad val.</i>
	9010.4200 -	Step and repeat aligners	20% <i>ad val.</i>
	9010.4900 -	Other	20% <i>ad val.</i>
		Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	

1	2	3	4
	9010.5010 - -	Optical printer for microfilms	20% <i>ad val.</i>
	9010.5090 - -	Other	20% <i>ad val.</i>
	9010.6000 -	Projection screens	20% <i>ad val.</i>
	9010.9000 -	Parts and accessories	20% <i>ad val.</i>
90.11	Compound optical microscopes, including those for photography, cinephotomicrography or microprojection.		
	9011.1000 -	Stereoscopic microscopes	20% <i>ad val.</i>
	9011.2000 -	Other microscopes, for photomicrography, cine-photomicrography or microprojection	20% <i>ad val.</i>
	9011.8000 -	Other microscopes	20% <i>ad val.</i>
	9011.9000 -	Parts and accessories	20% <i>ad val.</i>
90.12	Microscopes other than optical microscopes; diffraction apparatus.		
	9012.1000 -	Microscopes other than optical microscopes and diffraction apparatus	20% <i>ad val.</i>
	9012.9000 -	Parts and accessories	20% <i>ad val.</i>
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this chapter.		
	9013.1000 -	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10% <i>ad val.</i>
	9013.2000 -	Lasers, other than laser diodes	10% <i>ad val.</i>
	9013.8000 -	Other devices, appliances and instruments	10% <i>ad val.</i>
	9013.9000 -	Parts and accessories	10% <i>ad val.</i>
90.14	Direction finding compasses; other navigational instruments and appliances.		
	9014.1000 -	Direction finding compasses	20% <i>ad val.</i>
	9014.2000 -	Instruments and appliances for aeronautical or space navigation (other than compasses)	20% <i>ad val.</i>
	9014.8000 -	Other instruments and appliances	20% <i>ad val.</i>
	9014.9000 -	Parts and accessories	20% <i>ad val.</i>
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		
	9015.1000 -	Rangefinders	20% <i>ad val.</i>

1	2	3	4
	9015.2000 -	Theodolites and tacheometers	20% <i>ad val.</i>
	9015.3000 -	Levels	20% <i>ad val.</i>
	9015.4000 -	Photogrammetrical surveying instruments and appliances	20% <i>ad val.</i>
	9015.8000 -	Other instruments and appliances	20% <i>ad val.</i>
		Parts and accessories:	
	9015.9010 ---	Of theodolites and levels	20% <i>ad val.</i>
	9015.9090 ---	Other	20% <i>ad val.</i>
90.16	9016.0000	Balances of a sensitivity of 5 cg or better, with or without weights.	20% <i>ad val.</i>
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter.	
	9017.1000 -	Drafting tables and machines, whether or not automatic	20% <i>ad val.</i>
		Other drawing, marking-out or mathematical calculating instruments:	
	9017.2010 ---	Drawing and making out instruments not exceeding 20 cm in length whether or put up in sets	20% <i>ad val.</i>
	9017.2090 ---	Other	20% <i>ad val.</i>
	9017.3000 -	Micrometers, callipers and gauges	20% <i>ad val.</i>
	9017.8000 -	Other instruments	20% <i>ad val.</i>
	9017.9000 -	Parts and accessories	20% <i>ad val.</i>
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	25% <i>ad val.</i>
	9018.1200 --	Ultrasonic scanning apparatus	25% <i>ad val.</i>
	9018.1300 --	Magnetic resonance imaging apparatus	25% <i>ad val.</i>
	9018.1400 --	Scintigraphic apparatus	25% <i>ad val.</i>
	9018.1900 --	Other	25% <i>ad val.</i>

1	2	3	4
	9018.2000	Ultra-violet or infra-red ray apparatus	25% <i>ad val.</i>
		Syringes, needles, catheters, cannulae and the like;	
	9018.3100	Syrings, with or without needles	25% <i>ad val.</i>
	9018.3200	Tubular metal needlless and needles for sutures	25% <i>ad val.</i>
		Other:	
	9018.3910	Dextrose and saline infusion giving sets imported along with empty non-toxic plastic bags for infusion solution	Rs. 2/set + 25% <i>ad val.</i>
	9018.3920	Dextrose and saline infusion giving sets	Rs. 2/set + 25% <i>ad val.</i>
	9018.3990	Other	25% <i>ad val.</i>
		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	25% <i>ad val.</i>
	9018.4900	Other	25% <i>ad val.</i>
	9018.5000	Other ophthalmic instruments and appliances	25% <i>ad val.</i>
		Other instruments and appliances:	
	9018.9010	Prosthesis for arthroplasty	10% <i>ad val.</i>
	9018.9020	Angioplasty ballon with accessories	10% <i>ad val.</i>
	9018.9030	Artherectomy instruments and Cardiac catheters, alongwith guidewire	10% <i>ad val.</i>
	9018.9040	Inone balloon	10% <i>ad val.</i>
	9018.9050	Rashkind occluder and blood glucose meter	10% <i>ad val.</i>
	9018.9060	Stents for angloplasty	10% <i>ad val.</i>
	9018.9070	Cine anglography film equipment	10% <i>ad val.</i>
	9018.9080	Disposable angiography electrodes	10% <i>ad val.</i>
	9018.9090	Other	25% <i>ad val.</i>
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
	9019.1000	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	20% <i>ad val.</i>
		Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	

1	2	3	4
	9019.2010 ---	Oxygenator with accessories	10% <i>ad val.</i>
	9019.2090 ---	Other	10% <i>ad val.</i>
90.20	9020.0000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	20% <i>ad val.</i>
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	
		Artificial joints and other orthopaedic or fracture appliances:	
	9021.1100 --	Artificial joints	10% <i>ad val.</i>
	9021.1900 --	Other	10% <i>ad val.</i>
		Artificial teeth and dental fittings:	
	9021.2100 --	Artificial teeth	10% <i>ad val.</i>
	9021.2900 --	Other	10% <i>ad val.</i>
	9021.3000 --	Other artificial parts of the body	10% <i>ad val.</i>
	9021.4000 --	Hearing aids, excluding parts and accessories	10% <i>ad val.</i>
	9021.5000 --	Pacemakers for stimulating heart muscles, excluding parts and accessories	10% <i>ad val.</i>
		Other:	
	9021.9010 ---	Heart valves	10% <i>ad val.</i>
	9021.9090 ---	Other	10% <i>ad val.</i>
90.22		Apparatus based on the use of x-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	
		Apparatus based on the use of x-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
	9022.1200 --	Computed tomography apparatus	10% <i>ad val.</i>
	9022.1300 --	Other, for dental uses	10% <i>ad val.</i>
	9022.1400 --	Other, for medical, surgical or veterinary uses	10% <i>ad val.</i>
	9022.1900 --	For other uses	10% <i>ad val.</i>

1	2	3	4
		Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography of radiotherapy apparatus:	
	9022.2100 -	For medical, surgical, dental or veterinary uses	10% <i>ad val.</i>
	9022.2900 -	For other uses	20% <i>ad val.</i>
	9022.3000 -	X-ray tubes	10% <i>ad val.</i>
	9022.9000 -	Other, including parts and accessories	20% <i>ad val.</i>
90.23	9023.0000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	
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).	20% <i>ad val.</i>
	9024.1000 -	Machines and appliances for testing metals	10% <i>ad val.</i>
	9024.8000 -	Other machines and appliances	10% <i>ad val.</i>
	9024.9000 -	Parts and accessories	10% <i>ad val.</i>
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
		Thermometers and pyrometers, not combined with other instruments:	
	9025.1100 -	Liquid-filled, for direct reading	20% <i>ad val.</i>
	9025.1900 -	Other	20% <i>ad val.</i>
	9025.8000 -	Other instruments	20% <i>ad val.</i>
	9025.9000 -	Parts and accessories	20% <i>ad val.</i>
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32.	
	9026.1000 -	For measuring or checking the flow or level of liquids	35% <i>ad val.</i>
	9026.2000 -	For measuring or checking	35% <i>ad val.</i>
	9026.8000 -	Other instruments or apparatus	35% <i>ad val.</i>
	9026.9000 -	Parts and accessories	35% <i>ad val.</i>
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers,	

		spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light including exposure meters); microtomes.	
	9027.1000 -	Gas or smoke analysis apparatus	10% ad val.
	9027.2000 -	Chromatographs and electrophoresis instruments	10% ad val.
	9027.3000 -	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	10% ad val.
	9027.4000 -	Exposure meters	10% ad val.
	9027.5000 -	Other instruments and apparatus using optical radiations (UV, visible, IR)	10% ad val.
	9027.8000 -	Other instruments and apparatus	10% ad val.
	9027.9000 -	Microtomes; parts and accessories	10% ad val.
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
	9028.1000 -	Gas meters	65% ad val.
	9028.2000 -	Liquid meters	65% ad val.
		Electricity meters:	
	9028.3010 ---	For voltage not exceeding 999	65% ad val.
	9028.3090 ---	Other	65% ad val.
	9028.9000 -	Parts and accessories	65% ad val.
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes.	
		Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
	9029.1010 ---	Taximeters and pedometers	55% ad val.
	9029.1020 ---	Other mileometers, revolution counters, suitable for use on motor vehicles	55% ad val.
	9029.1090 ---	Other	55% ad val.
	9029.2000 -	Speed indicators and tachometers; stroboscopes	55% ad val.
	9029.9000 -	Parts and accessories	55% ad val.

1	2	3	4
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionising radiations.		
	9030.1000 -	Instruments and apparatus for measuring or detecting ionising radiations	10% ad val.
	9030.2000 -	Cathode-ray oscilloscopes and cathode-ray oscillographs	10% ad val.
		Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device:	
	9030.3100 -	Multimeters	10% ad val.
	9030.3900 -	Other	10% ad val.
	9030.4000 -	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10% ad val.
		Other instruments and apparatus:	
	9030.8200 -	For measuring or checking semiconductor wafers or devices	10% ad val.
	9030.8300 -	Other, with a recording device	10% ad val.
	9030.8900 -	Other	10% ad val.
	9030.9000 -	Parts and accessories	10% ad val.
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	10% ad val.
	9031.2000 -	Test benches	10% ad val.
	9031.3000 -	Profile projectors	10% ad val.
		Other optical instruments and appliances:	
	9031.4100 -	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	10% ad val.
	9031.4900 -	Other	10% ad val.
		Other instruments, appliances and machines:	
	9031.8010 -	Machines for measuring the surface area of hides or skins	10% ad val.

1	2	3	4
	9031.8020 ---	Other	10% <i>ad val.</i>
	9031.9000 -	Parts and accessories	10% <i>ad val.</i>
90.32		Automatic regulating or controlling instruments and apparatus.	
	9032.1000 -	Thermostats	20% <i>ad val.</i>
	9032.2000 -	Manostats	20% <i>ad val.</i>
		Other instruments and apparatus:	
	9032.8100 --	Hydraulic or pneumatic	20% <i>ad val.</i>
	9032.8900 --	Other	20% <i>ad val.</i>
	9032.9000 -	Parts and accessories	20% <i>ad val.</i>
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.

I.—This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (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 plastics (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 bearings (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 movements (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	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, electrically operated, whether or not incorporating a stop-watch facility:	
	9101.1100 --	with mechanical display only	15% <i>ad val.</i>
	9101.1200 --	With opto-electronic display only	15% <i>ad val.</i>
	9101.1900 --	Other	15% <i>ad val.</i>
		Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9101.2100 --	With automatic winding	15% <i>ad val.</i>
	9101.2900 --	Other	15% <i>ad val.</i>
		Other:	
	9101.9100 --	Electrically operated	15% <i>ad val.</i>
	9101.9900 --	Other	15% <i>ad val.</i>
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	

1	2	3	4
		Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:	
	9102.1100 --	With mechanical display only	15% <i>ad val.</i>
	9102.1200 --	With opto-electronic display only	15% <i>ad val.</i>
	9102.1900 --	Other	15% <i>ad val.</i>
		Other wrist-watches, whether or not incorporating a stop-watch facility:	
	9102.2100 --	With automatic winding	15% <i>ad val.</i>
	9102.2900 --	Other	15% <i>ad val.</i>
		Other:	
	9102.9100 --	Electrically operated	15% <i>ad val.</i>
	9102.9900 --	Other	15% <i>ad val.</i>
91.03		Clocks with watch movements, excluding clocks of heading No. 91.04.	
	9103.1000 -	Electrically operated	55% <i>ad val.</i>
	9103.9000 -	Other	55% <i>ad val.</i>
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
	9104.0010 ---	For aircraft and spacecraft	20% <i>ad val.</i>
	9104.0090 ---	Other	55% <i>ad val.</i>
91.05		Other clocks.	
		Alarm clocks:	
	9105.1100 --	Electrically operated	55% <i>ad val.</i>
	9105.1900 --	Other	55% <i>ad val.</i>
		Wall clocks:	
	9105.2100 --	Electrically operated	55% <i>ad val.</i>
	9105.2900 --	Other	55% <i>ad val.</i>
		Other:	
	9105.9100 --	Electrically operated	55% <i>ad val.</i>
	9105.9900 --	Other	55% <i>ad val.</i>
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	
	9106.1000 -	Time-registers; time recorders	20% <i>ad val.</i>

	9106.2000 -	Parking meters	20% <i>ad val.</i>
	9106.9000 -	Other	20% <i>ad val.</i>
91.07	9107.0000	Time switches with clock or watch movement or with synchronous motor.	20% <i>ad val.</i>
91.08		Watch movements, complete and assembled.	
		Electrically operated:	
	9108.1100 -	With mechanical display only or with a device to which a mechanical display can be incorporated	10% <i>ad val.</i>
	9108.1200 -	With opto-electronic display only	10% <i>ad val.</i>
	9108.1900 -	Other	10% <i>ad val.</i>
	9108.2000 -	With automatic winding	10% <i>ad val.</i>
		Other:	
	9108.9100 -	Measuring 33.8 mm or less	10% <i>ad val.</i>
	9108.9900 -	Other	10% <i>ad val.</i>
91.09		Clock movements, complete and assembled.	
		Electrically operated:	
	9109.1100 -	Of alarm clocks	10% <i>ad val.</i>
	9109.1900 -	Other	10% <i>ad val.</i>
	9109.9000 -	Other	10% <i>ad val.</i>
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
		Of watches:	
	9110.1100 -	Complete movements, unassembled or partly assembled (movement sets)	10% <i>ad val.</i>
	9110.1200 -	Incomplete movements, assembled	10% <i>ad val.</i>
	9110.1900 -	Rough movements	10% <i>ad val.</i>
	9110.9000 -	Other	10% <i>ad val.</i>
91.11		Watch cases and parts thereof.	
	9111.1000 -	Cases of precious metal or of metal clad with precious metal	10% <i>ad val.</i>
	9111.2000 -	Cases of base metal, whether or not gold or silver-plated	10% <i>ad val.</i>
	9111.8000 -	Other cases	10% <i>ad val.</i>
	9111.9000 -	Parts	10% <i>ad val.</i>

1	2	3	4
91.12	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof.		
	9112.1000 -	Cases of metal	10% <i>ad val.</i>
		Other cases:	
	9112.8010 -	Of precious metal or of metal clad with precious metal	10% <i>ad val.</i>
	9112.8090 -	Other	10% <i>ad val.</i>
	9112.9000 -	Parts	10% <i>ad val.</i>
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		
	9113.1000 -	Of precious metal or of metal clad with precious metal	10% <i>ad val.</i>
	9113.2000 -	Of base metal, whether or not gold- or silver-plated	10% <i>ad val.</i>
	9113.9000 -	Other	10% <i>ad val.</i>
91.14	Other clock or watch parts.		
	9114.1000 -	Springs, including hair-springs	10% <i>ad val.</i>
	9114.2000 -	Jewels	10% <i>ad val.</i>
	9114.3000 -	Dials	10% <i>ad val.</i>
	9114.4000 -	Plates and bridges	10% <i>ad val.</i>
	9114.9000 -	Other	10% <i>ad val.</i>

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); or
- (e) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

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 rools 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	Rate of Duty
1	2	3	4
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
	9201.1000	Upright pianos	65% <i>ad val.</i>
	9201.2000	Grand pianos	65% <i>ad val.</i>
	9201.9000	Other	65% <i>ad val.</i>
92.02		Other string musical instruments (for example, guitars, violins, harps).	
	9202.1000	Played with a bow	65% <i>ad val.</i>
	9202.9000	Other	65% <i>ad val.</i>
92.03	9203.0000	Keyboard pipe organs; Harmoniums and similar Keyboard Instruments with free metal reeds.	65% <i>ad val.</i>
92.04		Accordions and similar instruments; Mouth organs.	
	9204.1000	Accordions and similar instruments	65% <i>ad val.</i>
	9204.2000	Mouth organs	65% <i>ad val.</i>
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes)	
	9205.1000	Brass-wind instruments	65% <i>ad val.</i>
	9205.9000	Other	65% <i>ad val.</i>
92.06	9206.0000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	65% <i>ad val.</i>

92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)	
9207.1000	Keyboard instruments, other than accordions	65% <i>ad val.</i>
9207.9000	Other	65% <i>ad val.</i>
92.08	Musical boxes, Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling with 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	65% <i>ad val.</i>
9208.9000	Other	65% <i>ad val.</i>
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
9209.1000	Metronomes, tuning forks and pitch pipes	65% <i>ad val.</i>
9209.2000	Mechanisms for musical boxes	65% <i>ad val.</i>
9209.3000	Musical instrument strings	65% <i>ad val.</i>
	Other:	
9209.9100	Parts and accessories for pianos	65% <i>ad val.</i>
9209.9200	Parts and accessories for the musical instruments of heading No. 92.02	65% <i>ad val.</i>
9209.9300	Parts and accessories for the musical instruments of heading No. 92.03	65% <i>ad val.</i>
9209.9400	Parts and accessories for the musical instruments of heading No. 92.07	65% <i>ad val.</i>
9209.9900	Other	65% <i>ad val.</i>

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);

(Section XV), or similar goods of plastics (Chapter 39);

- (c) Armoured fighting vehicles (heading No. 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading No. 97.05 or 97.06).

2. — In heading No. 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 85.26.

Heading No.	Sub Heading No.	Description of Goods	Rate of Duty
93.01	9301.0000	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07	65% <i>ad val.</i>
93.02		Revolvers and pistols, other than those of heading No. 93.03 or 93.04.	
	9302.0010 ---	Of prohibited bore and of calibres higher than 0.32	65% <i>ad val.</i>
	9302.0090 ---	Other	65% <i>ad val.</i>
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
	9303.1000 -	Muzzle-loading firearms	65% <i>ad val.</i>
		Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:	
	9303.2010 ---	Arms of calibre higher than 12 bore shotguns	65% <i>ad val.</i>
	9303.2090 ---	Other	65% <i>ad val.</i>
		Other sporting, hunting or target-shooting rifles:	
	9303.3010 ---	Rifles of 7 mm bore	65% <i>ad val.</i>
	9303.3020 ---	Arms of prohibited bore and rifles of 8 mm to 9 mm bore	
	9303.3030 ---	Arms of calibre higher than 0.22 rifles	65% <i>ad val.</i>
	9303.3090 ---	Other	65% <i>ad val.</i>

1	2	3	4
	9303.9000 -	Other	65% <i>ad val.</i>
93.04	9304.0000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07.	
93.05		Parts and accessories of articles of headings Nos. to 93.04.	
	9305.1000 -	Of revolvers or pistols	65% <i>ad val.</i>
	-	Of shotguns or rifles of heading No. 93.03:	
	9305.2100 --	Shotgun barrels	65% <i>ad val.</i>
	9305.2900 --	Other	65% <i>ad val.</i>
	-	Other:	
	9305.9010 ---	Barrel blanks for recoilless rifles, guns and mortars	65% <i>ad val.</i>
	9305.9090 ---	Other	65% <i>ad val.</i>
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
	9306.1000 -	Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	65% <i>ad val.</i>
	-	Shotgun cartridges and parts thereof; air gun pellets:	
	--	Cartridges:	
	9306.2110 ---	For weapons of prohibited bore	65% <i>ad val.</i>
	9306.2190 ---	Other	65% <i>ad val.</i>
	9306.2900 --	Other	65% <i>ad val.</i>
	-	Other cartridges and parts thereof:	
	---	Of rifles of 0.22 and 7 mm bore:	
	9306.3011 ----	Cartridges	65% <i>ad val.</i>
	9306.3019 ----	Parts	65% <i>ad val.</i>
	---	Of other weapons of non prohibited bore:	
	9306.3021 --	Cartridges	65% <i>ad val.</i>
	9306.3029 ---	Parts	65% <i>ad val.</i>
	9306.3090 ---	Other	65% <i>ad val.</i>
	9306.9000 -	Other	65% <i>ad val.</i>
93.07	9307.0000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS,
CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND
LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED;
ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE;
PREFABRICATED BUILDINGS**

Notes.

1.—This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses, (sewing-mirrors) of heading No. 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No. 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment 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 headings Nos. 85.25 to 85.28 (heading No. 85.29);
- (h) Articles of heading No. 87.14;
- (i) 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

- (i) Toy furniture or toy lamps or lighting fittings (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 Nos. 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 Nos. 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 purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading No.	Sub Heading No.	Description of Goods	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	65% <i>ad val.</i>
	9401.2000 -	Seats of a kind used for motor vehicles	65% <i>ad val.</i>
	9401.3000 -	Swivel seats with variable height adjustment	65% <i>ad val.</i>
	9401.4000 -	Seats other than garden seats or camping equipment, convertible into beds	65% <i>ad val.</i>
	9401.5000 -	Seats of cane, osier, bamboo or similar materials	65% <i>ad val.</i>

1	2	3	4
		Other seats, with wooden frames:	
	9401.6100 --	Upholstered	65% <i>ad val.</i>
	9401.6900 --	Other	65% <i>ad val.</i>
		Other seats, with metal frames:	
	9401.7100 --	Upholstered	65% <i>ad val.</i>
	9401.7900 --	Other	65% <i>ad val.</i>
	9401.8000 -	Other seats	65% <i>ad val.</i>
	9401.9000 -	Parts	65% <i>ad val.</i>
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds, with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs; having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	
		Dentists', barbers' or similar chairs and parts thereof:	
	9402.1010 ---	Dentists' chairs	25% <i>ad val.</i>
	9402.1090 ---	Other	45% <i>ad val.</i>
		Other:	
	9402.9010 ---	Operating tables	25% <i>ad val.</i>
	9402.9090 ---	Other	45% <i>ad val.</i>
94.03		Other furniture and parts thereof	
	9403.1000 -	Metal furniture of a kind used in offices	65% <i>ad val.</i>
	9403.2000 -	Other metal furniture	65% <i>ad val.</i>
	9403.3000 -	Wooden furniture of a kind used in offices	65% <i>ad val.</i>
	9403.4000 -	Wooden furniture of a kind used in the kitchen	65% <i>ad val.</i>
	9403.5000 -	Wooden furniture of a kind used in the bedroom	65% <i>ad val.</i>
	9403.6000 -	Other wooden furniture	65% <i>ad val.</i>
	9403.7000 -	Furniture of plastics	65% <i>ad val.</i>
	9403.8000 -	Furniture of other materials, including cane, osier, bamboo or similar materials	65% <i>ad val.</i>
	9403.9000 -	Parts	65% <i>ad val.</i>
94.04		Mattress supports; Articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	

1	2	3	4
	9404.1000 -	Mattress supports	65% <i>ad val.</i>
		Mattresses:	
	9404.2100 --	Of cellular rubber or plastics, whether or not covered	65% <i>ad val.</i>
	9404.2900 --	Of other materials	65% <i>ad val.</i>
	9404.3000 -	Sleeping bags	65% <i>ad val.</i>
	9404.9000 -	Other	65% <i>ad val.</i>
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
	9405.1000 -	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	65% <i>ad val.</i>
	9405.2000 -	Electric table, desk, bedside or floor-standing lamps	65% <i>ad val.</i>
	9405.3000 -	Lighting sets of a kind used for Christmas trees	65% <i>ad val.</i>
	9405.4000 -	Other electric lamps and lighting fittings	65% <i>ad val.</i>
	9405.5000 -	Non-electric lamps and lighting fittings	65% <i>ad val.</i>
	9405.6000 -	Illuminated signs, illuminated name-plates and the like	65% <i>ad val.</i>
		Parts:	
		Of glass:	
	9405.9110 ---	Chandelier parts of glass only	10% <i>ad val.</i>
	9405.9190 ---	Other	40% <i>ad val.</i>
	9405.9200 --	Of plastics	35% <i>ad val.</i>
	9405.9900 --	Other	40% <i>ad val.</i>
94.06		Prefabricated buildings	65% <i>ad val.</i>
	9406.0010 ---	Timber houses	65% <i>ad val.</i>
	9406.0090 ---	Other	65% <i>ad val.</i>

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 toys, 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) Pumps for liquids (heading No. 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading No. 84.21), electric 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 or 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);
- (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	Rate of Duty
1	2	3	4
95.01	9501.0000	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	65% <i>ad val.</i>
95.02		Dolls representing only human beings	
	9502.1000	Dolls, whether or not dressed	65% <i>ad val.</i>
		Parts and accessories:	
	9502.9100	Garments and accessories therefor, footwear and headgear	65% <i>ad val.</i>
		Other:	
	9502.9910	Mechanical or electrical movement	35% <i>ad val.</i>
	9502.9990	Other	65% <i>ad val.</i>
95.03		Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	
		Electric trains, including tracks, signals and other accessories therefor:	
	9503.1010	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
	9503.1090	Other	65% <i>ad val.</i>
		Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10:	
	9503.2010	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
	9503.2090	Other	65% <i>ad val.</i>

	Other construction sets and constructional toys:	
9503.3010 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.3090 ---	Other	65% <i>ad val.</i>
	Toys representing animals or non-human creatures:	
	Stuffed:	
9503.4110 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.4190 ---	Other	65% <i>ad val.</i>
	Other:	
9503.4910 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.4990 ---	Other	65% <i>ad val.</i>
	Toy musical instruments and apparatus:	
9503.5010 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.5090 ---	Other	65% <i>ad val.</i>
	Puzzles:	
9503.6010 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.6090 ---	Other	65% <i>ad val.</i>
	Other toys, put up in sets or outfits:	
9503.7010 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.7090 ---	Other	65% <i>ad val.</i>
	Other toys and models, incorporating a motor:	
9503.8010 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.8090 ---	Other	65% <i>ad val.</i>
	Other:	
9503.9010 ---	Parts, accessories, sub-assemblies, mechanical or electrical movements	35% <i>ad val.</i>
9503.9090 ---	Other	65% <i>ad val.</i>
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	

1	2	3	4
	9504.1000 -	Video games of a kind used with a television receiver	65% <i>ad val.</i>
		Articles and accessories for billiards:	
	9504.2010 ---	Billiard ball	45% <i>ad val.</i>
	9504.2090 ---	Other	65% <i>ad val.</i>
	9504.3000 -	Other games, coin-or disc-operated, other than bowling alley equipment	65% <i>ad val.</i>
	9504.4000 -	Playing cards	65% <i>ad val.</i>
		Other:	
	9504.9010 ---	Parlour games	65% <i>ad val.</i>
	9504.9090 ---	Other	65% <i>ad val.</i>
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
	9505.1000 -	Articles for Christmas festivities	65% <i>ad val.</i>
	9505.9000 -	Other	65% <i>ad val.</i>
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools.	
		Snow-skis and other snow-ski equipment:	
	9506.1100 --	Skis	65% <i>ad val.</i>
	9506.1200 --	Ski-fastenings (ski-bindings)	65% <i>ad val.</i>
	9506.1900 --	Other	65% <i>ad val.</i>
		Water-skis, surf-boards, sailboards and other water-sport equipment:	
	9506.2100 --	Sailboards	65% <i>ad val.</i>
	--	Other:	
	9506.2910 ---	Collapsible and portable swimming pools	65% <i>ad val.</i>
	9506.2990 ---	Other	65% <i>ad val.</i>
		Golf clubs and other golf equipment:	
	9506.3100 --	Clubs, complete	45% <i>ad val.</i>
	9506.3200 --	Balls	45% <i>ad val.</i>
	9506.3900 --	Other	45% <i>ad val.</i>
		Articles and equipment for table-tennis:	
	9506.4010 ---	Balls	45% <i>ad val.</i>
	9506.4090 ---	Other	65% <i>ad val.</i>

1	2	3	4
		Tennis, badminton or similar rackets, whether or not strung:	
9506.5100 --	Lawn-tennis rackets, whether or not strung	65% <i>ad val.</i>	
9506.5900 --	Other	65% <i>ad val.</i>	
	Balls, other than golf balls and table-tennis balls:		
9506.6100 --	Lawn-tennis balls	45% <i>ad val.</i>	
9506.6200 --	Inflatable	65% <i>ad val.</i>	
	Other:		
9506.6910 ---	Squash balls	45% <i>ad val.</i>	
9506.6990 ---	Other	65% <i>ad val.</i>	
9506.7000 -	Ice skates and roller skates, including skating boots with skates attached	65% <i>ad val.</i>	
	Other:		
9506.9100 --	Articles and equipment for general physical exercise, gymnastics or athletics	65% <i>ad val.</i>	
9506.9900 --	Other	65% <i>ad val.</i>	
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 92.08 or 97.05) and similar hunting or shooting requisites.		
9507.1000 -	Fishing rods	65% <i>ad val.</i>	
9507.2000 -	Fish-hooks, whether or not snelled	65% <i>ad val.</i>	
9507.3000 -	Fishing reels	65% <i>ad val.</i>	
	Other:		
9507.9010 ---	Fishing floats	65% <i>ad val.</i>	
9507.9090 ---	Other	65% <i>ad val.</i>	
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.		
9508.0010 ---	Gambling equipment	65% <i>ad val.</i>	
9508.0090 ---	Other	65% <i>ad val.</i>	

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 plastics (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);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.—In heading 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);

meerschaut, 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 tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.—Articles of this Chapter, other than those of headings 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 metal 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	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	65% <i>ad val.</i>
	9601.9000 -	Other	65% <i>ad val.</i>
96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.	
	9602.0010 ---	Gelatine capsules	25% <i>ad val.</i>
	9602.0020 ---	Gelatine spangles	65% <i>ad val.</i>
	9602.0090 ---	Other	65% <i>ad val.</i>
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
	9603.1000 -	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles.	65% <i>ad val.</i>

1	2	3	4
		Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances;	
	9603.2100 --	Tooth brushes, including dental-plate brushes	65% <i>ad val.</i>
	--	Other:	
	9603.2910 ---	Shaving brushes	65% <i>ad val.</i>
	9603.2990 ---	Other	65% <i>ad val.</i>
	9603.3000 -	Artists' brushes, writing brushes and similar brushes for the application of cosmetics.	65% <i>ad val.</i>
	9603.4000 -	Paint, distemper, varnish or similar brushes (other than brushes of sub-heading No. 9603.30); paint pads and rollers	65% <i>ad val.</i>
	9603.5000 -	Other brushes constituting parts of machines, appliances or vehicles	40% <i>ad val.</i>
	9603.9000 -	Other	65% <i>ad val.</i>
96.04	9604.0000	Hand sieves and hand riddles.	65% <i>ad val.</i>
96.05	9605.0000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	65% <i>ad val.</i>
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
	9606.1000 -	Press-fasteners, snap-fasteners and press-studs and parts therefor	55% <i>ad val.</i>
		Buttons:	
	9606.2100 -	Of plastics, not covered with textile material	55% <i>ad val.</i>
	9609.2200 --	Of base metal, not covered with textile material	55% <i>ad val.</i>
	9606.2900 --	Other	55% <i>ad val.</i>
	9606.3000 -	Button moulds and other parts of buttons; button blanks	55% <i>ad val.</i>
96.07		Slide Fasteners and parts thereof.	
		Slide fasteners:	
	9607.1100 --	Fitted with chain scoops of base metal	55% <i>ad val.</i>
	9607.1900 --	Other	55% <i>ad val.</i>
	9607.2000 -	Parts	55% <i>ad val.</i>
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including	

1	2	3	4
	caps and clips) of the foregoing articles, other than those of heading No. 96.09.		
	9608.1000 -	Ball point pens	55% <i>ad val.</i>
	9608.2000 -	Felt tipped and other porous-tipped pens and markers	55% <i>ad val.</i>
		Fountain pens, stylograph pens and other pens:	
	9608.3100 -	Indian ink drawing pens	55% <i>ad val.</i>
	9608.3900 -	Other	55% <i>ad val.</i>
	9608.4000 -	Propelling or sliding pencils	55% <i>ad val.</i>
	9608.5000 -	Sets of articles from two or more of the foregoing sub-headings	55% <i>ad val.</i>
	9608.6000 -	Refills for ball point pens, comprising the ball point and ink-reservoir	55% <i>ad val.</i>
		Other:	
	9608.9100 -	Pen nibs and nib points	55% <i>ad val.</i>
	9608.9900 -	Other	55% <i>ad val.</i>
96.09		Pencils (other than pencils of heading No. 96.08, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors, chalks.	
	9609.1000 -	Pencils and crayons, with leads encased in a rigid sheath.	55% <i>ad val.</i>
	9609.2000 -	Pencil leads, black or coloured	55% <i>ad val.</i>
	9609.9000 -	Other	55% <i>ad val.</i>
96.10	9610.0000	Slates and boards, with writing or drawing surfaces, whether or not framed.	65% <i>ad val.</i>
96.11	9611.0000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks.	65% <i>ad val.</i>
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
	9612.1000 -	Ribbons	40% <i>ad val.</i>
	9612.2000 -	Ink-pads	40% <i>ad val.</i>
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
	9613.1000 -	Pocket lighters, gas fuelled, non-refillable	65% <i>ad val.</i>

1	2	3	4
	9613.2000 -	Pocket lighters, gas fuelled, refillable	65% <i>ad val.</i>
	9613.3000 -	Table Lighters	65% <i>ad val.</i>
	9613.8000 -	Other lighters	65% <i>ad val.</i>
	9613.9000 -	Parts	65% <i>ad val.</i>
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	
	9614.2000 -	Pipes and pip bowls	65% <i>ad val.</i>
	9614.9000 -	Other	65% <i>ad val.</i>
96.15		Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16 and parts thereof.	
		Combs, hair-slides and the like:	
	9615.1100 -	Of hard rubber or plastics	65% <i>ad val.</i>
	9615.1900 -	Other	65% <i>ad val.</i>
	9615.9000 -	Other	65% <i>ad val.</i>
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	
	9616.1000 -	Scent sprays and similar toilet sprays, and mounts and heads therefor	65% <i>ad val.</i>
	9616.2000 -	Powder-puffs and pads for the application of cosmetics or toilet preparations	65% <i>ad val.</i>
96.17	9617.0000	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inner.	55% <i>ad val.</i>
96.18	9618.0000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	25% <i>ad val.</i>

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

Notes.

1.—This Chapter does not cover:

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of current or new issue in the country to which they are destined (Chapter 49);

(b) Theatrical costumes, studio back-clothes or the like, of painted canvas 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03)

2.—For the purposes 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, even if these articles are designed or created by artists.

4.—(a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(b) Heading No. 97.06 does not apply to articles of the preceding headings of this Chapter.

5.—Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading No.	Sub Heading No.	Description of Goods	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	65% <i>ad val.</i>
	9701.9000	Other	65% <i>ad val.</i>
97.02	9702.0000	Original engravings, prints and lithographs.	65% <i>ad val.</i>
97.03	9703.0000	Original sculptures and statuary, in any material.	65% <i>ad val.</i>
97.04	9704.0000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like,	

1	2	3	4
		used, or if unused not of current or new issue in the country to which they are destined.	
97.05		Collections and collectors' pieces of zoological, botanical mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	
	9705.0010 ---	Of zoological or botanical interest	25% <i>ad val.</i>
	9705.0090 ---	Other	25% <i>ad val.</i>
97.06	9706.0000	Antiques of an age exceeding one hundred years.	25% <i>ad val.</i>

ABDUL RAUF KHAN LUGHMANI,
Secretary.