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PART I

Acts, Ordinances, President's Orders and Regulations

NATIONAL ASSEMBLY SECRETARIAT

Islamabad, the 27th June, 2012

No. F.22(14)/2012-Legis. —The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 26th June, 2012 and is hereby published for general information:—

ACT No. XVII OF 2012

An Act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2012 and to amend certain laws

WHEREAS it is expedient to make provisions to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2012 and to amend certain laws for the purposes hereinafter appearing;

It is hereby enacted as follows:—

(399)

[2704(2012)/Ex. Gaz.]

Price Rs. 481.00

1. **Short title, extent and commencement.** — (1) This Act may be called the Finance Act, 2012.

(2) It extends to the whole of Pakistan.

(3) It shall, unless otherwise provided, come into force on the first day of July, 2012.

2. **Amendment of Ordinance XXV of 1961.**— In the Petroleum Products (Petroleum Levy) Ordinance, 1961 (XXV of 1961), for the Fifth Schedule, the following shall be substituted, namely:—

"THE FIFTH SCHEDULE
[See sections 3(1) and 7]

S. No.	Petroleum Products	Unit	Maximum Petroleum Levy Rate (Rupees per unit)
(1)	(2)	(3)	(4)
1.	High Speed Diesel Oil (HSDO)	Litre	8
(1)	(2)	(3)	(4)
2.	Motor Gasoline 87 ROM	Litre	10
3.	SKO	Litre	6
4.	Light Diesel Oil (LDO)	Litre	3
5.	HOBC	Litre	14
6.	E - 10 Gasoline	Litre	9
7.	Liquefied Petroleum Gas (produced/ extracted in Pakistan)	Metric Ton	11,486 ⁰ .

3. **Amendment of Ordinance I of 1967.**— In the Natural Gas (Development Surcharge) Ordinance, 1967 (I of 1967), in section 3,—

- (a) in sub-section (1), after the word "shall" the words "collect and" shall be inserted; and
- (b) in sub-section (3), in the proviso,—
 - (i) for the words "one-time", the word "two-time" shall be substituted; and

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

“Provided further that exemption given to any company under the foregoing proviso shall always be supported by reasons justifying such exemption issued with the approval of the Secretary and Minister for Petroleum and Natural Resources Division.”.

4. **Amendments of Act IV of 1969.**— In the Customs Act, 1969 (IV of 1969), the following further amendments shall be made, namely:—

- (1) in section 2, in clause (s), after the word “force” the comma and words “, or *en route* pilferage of transit goods” shall be inserted;
- (2) after section 3A, the following new section shall be inserted, namely:—

“3AA. Directorate General of Transit Trade.— The Directorate General of Transit Trade shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

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

“3BB. Directorate General of Reform and Automation.— The Directorate General of Reform and Automation shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.

3BBB. Directorate General of Risk Management.— The Directorate General of Risk Management shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such

other officers as the Board may, by notification in the official Gazette, appoint.”;

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

“3CC. Directorate General of Intellectual Property Rights Enforcement.—The Directorate General of Intellectual Property Rights Enforcement shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.”;

- (5) after section 18D, the following new section shall be inserted, namely:—

“18E. Pakistan Customs Tariff.— The Board may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, make such changes in the Pakistan Customs Tariff, specified in the First Schedule to this Act, required only for the purposes of statistical suffix of the Pakistan Customs Tariff (PCT) Code.”;

- (6) in section 81, in sub-section (1), in second proviso, after the word “guarantee”, the words “or pay order” shall be inserted;
- (7) in section 156, in sub-section (1), in the TABLE,—

- (a) against serial No.8(i), in column (2),—

- (i) the commas and words “, and, if the Special Judge in his discretion so orders, also to whipping” shall be omitted; and
- (ii) in the proviso, the words “and the person convicted shall also be awarded sentence of whipping” shall be omitted;

- (b) against serial No. 45, for the entry in column (3), the following shall be substituted, namely:—

“79 and 131”;

- (c) against serial No. 64, for the entry in column (2), the following shall be substituted, namely:—

“such person including the custodian and inland carrier shall be liable to a penalty up to twice the value of the goods and upon conviction by a Special Judge be further liable to imprisonment for a term not exceeding five years and the goods in respect of which such offence has been committed shall also be liable to confiscation.”;

- (d) against serial No.89 (i), in column (2), the words “and if the Special Judge in his decision so orders also to whipping” shall be omitted;

- (e) against serial No.92, in column (2), the commas and words “and, if the Special Judge in his discretion so orders, to whipping” shall be omitted;

- (f) against serial No.101, in column (1), after the word “of” the words “or attempt to make unauthorized access to or improper use of” shall be inserted;

- (g) against serial No.102, in column (1), after the word “interferes”, the words “or attempts to interfere” shall be inserted; and

- (h) against serial No.103, in column (1), after the word “of”, the words “or attempt to make unauthorized use of” shall be inserted;

- (8) in section 179,—

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

“(1) Subject to sub-section (2), in cases involving confiscation of goods or recovery of duty and other taxes not levied, short levied or erroneously refunded, imposition of penalty or any other contravention under this Act or the rules made thereunder, the jurisdiction and powers of the officers of Customs in terms of

amount of duties and other taxes involved, excluding the conveyance, shall be as follows, namely:—

- | | | |
|-------|----------------------|--|
| (i) | Collector | no limit |
| (ii) | Additional Collector | not exceeding three million rupees |
| (iii) | Deputy Collector | not exceeding one million rupees |
| (iv) | Assistant Collector | not exceeding five hundred thousand rupees |
| (v) | Superintendent | not exceeding fifty thousand rupees |
| (vi) | Principal Appraiser | not exceeding fifty thousand rupees"; and |

(b) in sub-section (2),—

- (i) for the word "Collector" the word "Officer" shall be substituted; and
- (ii) after the word "transfer", the commas and words ", by an order," shall be inserted;

(9) in section 193, for sub-section (1), the following shall be substituted, namely:—

"(1) Any person including an officer of Customs aggrieved by any decision or order passed under sections 33, 79, 80 and 179 by an officer of Customs below the rank of an Additional Collector may prefer appeal to the Collector (Appeals) within thirty days of the date of communication to him of such decision or order;

Provided that an appeal preferred after the expiry of thirty days may be admitted by the Collector (Appeals) if he is satisfied that the appellant has sufficient cause for not preferring the appeal within that period.";

(10) in section 194-A, in sub-section (1), before clause (ab), the following clause (a) shall be inserted; namely:—

"(a) a decision or order passed by an officer of Customs not below the rank of Additional Collector under section 179;"

- (11) in section 201, after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A) The goods may be sold under sub-section (1) through electronic means, as prescribed by the Board under the rules.”;

- (12) after section 202A, the following new section shall be inserted, namely:—

“202B.—Reward to Customs officers and officials.—

(1) In cases involving evasion of customs-duty and other taxes and confiscation of goods, cash reward shall be sanctioned to the officers of Pakistan Customs Service and officials, for their meritorious conduct in such cases, and to the informer providing credible information leading to such confiscation or detection, as prescribed by rules by the Board, only after realization of part or whole of the duty and taxes involved in such cases.

(2) The Board may, by a notification in the official Gazette, prescribe the procedure in this behalf and specify the apportionment of reward sanctioned under this section for individual performance or to collective welfare of the personnel of Pakistan Customs Service.”;

- (13) in section 211, for sub-section (1), the following shall be substituted, namely:—

“(1) All importers, exporters and claimants of duty drawback, refunds or any notified concessions, terminal operators, owners of the warehouses, customs agents and the licensed customs bonded carriers, transport operators and tracking companies, carrying out business under this Act or rules made thereunder or under any other law, directly or indirectly, relating to international trade, shall be required to maintain and keep records and correspondence concerning import, export and transit trade transactions.”;

- (14) in section 224, for the words “extend the time limit laid down in any section”, the words “condone the delay and extend the time limit laid down in this Act or the rules made thereunder” shall be substituted; and

- (15) the First Schedule to the Customs Act, 1969 (iv of 1969), shall be substituted in the manner provided in the Schedule to this Act.

5. **Amendment of Act XXVII of 1974.**—In the members of Parliament (Salaries and Allowances) Act, 1974 (Act XXVII of 1974), the following amendments shall be made, namely:—

- (1) In section 6, for the proviso, the following shall be substituted, namely:—

“Provided that a member who has performed a journey under clauses (a) and (b) shall deposit with his claim to the Secretariat, the rail ticket or air ticket, as the case may be, used for such journey”;

- (2) in section 7, for the word “seven”, the word “three” shall be substituted; and

- (3) in section 10, for the words “one hundred and fifty”, wherever occurring, the words “three hundred” shall be substituted.

6. **Amendment of Act IX of 1975.**— In the President’s Pension Act 1974 (Act IX of 1975), in the Schedule, after paragraph (v), the following shall be inserted, namely:—

- “(va) Suitable security, making the required arrangements including services of personnel, vehicle or vehicles and allied matters, which the Federal Government shall, by notification in the official Gazette, specify.”.

7. **Amendment of Act LIX of 1975.**—In the Prime Minister’s Salary, Allowances and Privileges Act 1975 (Act LIX of 1975), after section 16 A, the following new section shall be added, namely:—

“17. **Security.**—Every person who has held the office of the Prime Minister under Clause (4) of Article 91 of the Constitution shall be entitled for life to the suitable security, which the Federal Government shall, by notification in official Gazette, specify and make the required arrangements including services of personnel, vehicle or vehicles and allied matters.”.

8. **Amendment of Act LXXXII of 1975.**—In the Chairman and Speaker (Salaries, Allowances and Privileges) Act, 1975 (Act LXXXII of 1975), after section 19 A, the following new section shall be added, namely:—

“19 B. Security.—Every Person who has held the office of the Chairman or the Speaker shall be entitled for life to the suitable security, which the Federal Government shall, by notification in official Gazette, specify and make the required arrangements including services of personnel, vehicle or vehicles and allied matters.”.

9. **Amendment of Act V of 1989.**—In the Finance Act, 1989 (V of 1989), the following amendments shall be made, namely:—

(1) in section 7,—

(a) in sub-section (1),—

(i) after the word “thereon”, the words, brackets, commas and figures “, and shares of a public company, listed on a registered stock exchange in Pakistan by a person defined in section 80 of the Income Tax Ordinance, 2001 (XLIX of 2001),” shall be inserted; and

(ii) in the explanation, in clause (e), sub-clauses (ii) and (iii) shall be omitted;

(b) in sub-section (2),—

(i) in the table, the following new paragraph shall be added, namely:—

“(A) (a) Residential immovable property, (other than flats), situated in urban area, measuring at least 500 square yards or one kanal (whichever is less) and more,—

(i)	Where the value of immovable property is recorded	2% of the recorded value	Which ever is higher
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- | | | |
|-------|---|---|
| (ii) | Where the value of immovable property is not recorded | Rs. 100 per square yard of the landed area |
| (iii) | Where the value of immovable property is a constructed property | Rs. 10 per square feet of the constructed area in addition to the value worked out above; |

(b) residential flats of any size situated in urban area—

- | | | | |
|------|---|--|----------------------|
| (i) | Where the value of immovable property is recorded | 2% of the recorded value | Which-ever is higher |
| (ii) | Where the value of the immoveable property is not recorded. | One hundred rupees per square feet of the covered areas of the immovable property; and | |

(c) commercial immovable property of any size situated in an urban areas—

- | | | | |
|-------|---|---|----------------------|
| (i) | Where the value of immovable property is recorded | 2% of the recorded value of the landed area | Which-ever is higher |
| (ii) | Where the value of the immoveable property is not recorded. | One hundred rupees per square feet of the landed area | |
| (iii) | Where the immoveable property is a constructed property | Ten rupees per square feet of the constructed area in addition to the value worked out above; and | |

- (ii) after clause (E), the following shall be added, namely:—

“(F) purchase of shares of a public company listed on a registered stock exchange in Pakistan	0.01% of the purchase value”; and
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- (c) in sub-section (4), in the last proviso, for the words “modaraba certificates or any instrument of redeemable capital or shares of a public company from the resident persons”, the words “shares of a public company” shall be substituted.

10. **Amendments of the Sales Tax Act, 1990.**— In the Sales Tax Act, 1990, the following further amendments shall be made, namely:—

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

“11. Assessment of tax and recovery of tax not levied or short-levied or erroneously refunded.—(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 Inland Revenue shall, after a notice to show cause to such person, make an order for assessment of tax, including imposition of penalty and default surcharge 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 along with default surcharge 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 Inland Revenue shall, after a notice to show cause to such person, make an order for assessment of tax actually payable by that person or determine the amount of tax credit or tax refund which he has unlawfully claimed and

sections 33 and 34.

(3) 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 requiring him to show cause for payment of the amount specified in the notice.

(4) Where, by reason of any inadvertence, error or misconstruction, any tax or charge has not been levied or made or has been short-levied or has been erroneously refunded, the person liable to pay the amount of tax or charge or the amount of refund erroneously made shall be served with a notice 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.

(5) No order under this section shall be made by an officer of Inland Revenue unless a notice to show cause is given within five years, of the relevant date, 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:

Provided that order under this section shall be made within one hundred and twenty days of issuance of show cause notice or within such extended period as the Commissioner may, for reasons to be recorded in writing, fix provided that such extended period shall in no case exceed ninety days:

Provided further that any period during which the proceedings are adjourned on account of a stay order or Alternative Dispute Resolution proceedings or the time taken through adjournment by the petitioner not exceeding sixty days shall be excluded from the computation of the period specified in the first proviso.

(6) Notwithstanding anything contained in sub-section (1), where a registered person fails to file a return, an officer of Inland Revenue, not below the rank of Assistant Commissioner, shall subject to

such conditions as specified by the Federal Board of Revenue, determine the minimum tax liability of the registered person.

(7) 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.”;

(2) section 36 shall be omitted;

(3) in the Fifth Schedule, in column (1), serial number 4 and the entry relating thereto in column (2) shall be omitted;

(4) in the Sixth Schedule,—

(a) in Table-I,—

(i) against serial number 1 in column (1), in column (3),—

- (a) for PCT heading “0101.1000”, the PCT headings “0101.2100 and 0101.3100” shall be substituted;
- (b) for PCT heading “0102.1020”, the PCT heading “0102.2110 ” shall be substituted;
- (c) for PCT heading “0102.1030”, the PCT heading “0102.2120 ” shall be substituted;
- (d) for PCT heading “0102.1040”, the PCT heading “0102.2130 ” shall be substituted;
- (e) for PCT heading “0102.1090”, the PCT heading “0102.2190 ” shall be substituted;
- (f) for PCT heading “0102.9010”, the PCT heading “0102.3900 shall be substituted;

- (g) for PCT heading "0102.9020", the PCT heading "0102.2910 " shall be substituted;
 - (h) for PCT heading "0102.9030", the PCT heading "0102.2920 " shall be substituted;
 - (i) for PCT heading "0102.9040", the PCT heading "0102.2930 " shall be substituted; and
 - (j) for PCT heading "0102.9090", the PCT headings "0102.2990, 0102.9000" shall be substituted;
- (ii) against serial number 11 in column (1), in column (3),—
- (a) for PCT heading "0407.0010", the PCT headings "0407.1100, 0407.1900" shall be substituted; and
 - (b) for PCT heading "0407.0090", the PCT headings "0407.2100, 0407.2900" shall be substituted;
- (iii) against serial number 15 in column (1), in column (3), for PCT heading "0808.2000", the PCT headings "0808.3000, 0808.4000" shall be substituted;
- (iv) against serial number 16 in column (1), in column (3),—
- (a) for PCT heading "0904.2010", the PCT heading "0904.2110" shall be substituted; and
 - (b) for PCT heading "0904.2020", the PCT heading "0904.2210" shall be substituted; and
- (v) against serial number 31 in column (1), in column (3),—

- (a) for PCT heading "8523.4010", the PCT heading "8523.4910" shall be substituted;
- (b) for PCT heading "8523.4030", the PCT heading "8523.4920" shall be substituted; and
- (c) for PCT heading "8523.4090", the PCT heading "8523.4190" shall be substituted;

(b) in Table-II,—

- (i) against serial number 2 in column (1), in column (2), after the word "seeds", the words "other than cotton seed" shall be inserted;
- (ii) after serial number 11 in column (1) and the entries relating thereto in columns (2) and (3), the following new serial number and the entries relating thereto shall be added, namely:—

"12. Supplies against Respective
international headings",
tender

11. **Amendment of Act XVII of 1996.**— In the Pakistan Telecommunication (Re-organization) Act, 1996 (XVII of 1996), after section 23, the following new section shall be inserted, namely:—

"23A. Fines and penalties to be credited to the Federal Consolidated Fund.—All fines and penalties recovered by the Authority shall be credited to the Federal Consolidated Fund."

12. **Amendment of Act XL of 1997.**—In the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (XL of 1997), the following further amendments shall be made, namely:—

- (1) in section 13, after sub-section (1), the following new sub-section shall be added, namely:—
- "(2) Any surplus of receipts over the actual expenditure in a year, after payment of tax, shall be remitted to the Federal Consolidated Fund and any deficit from the actual expenditure shall be made up by the Federal Government."; and

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

“(2) All penalties and fines recovered by the Authority shall be credited to the Federal Consolidated Fund.”.

13. **Amendment of Act XLII of 1997.**— In the Securities and Exchange Commission Act, 1997 (XLII of 1997), the following amendments shall be made, namely:—

(1) in section 24, after sub-section (3), the following new sub-section shall be inserted, namely:—

“(3A) Any surplus of receipts over the actual expenditure in a year, after payment of tax, shall be remitted to the Federal Consolidated Fund and any deficit from the actual expenditure shall be made up by the Federal Government.”; and

(2) after section 40A, the following new section shall be inserted, namely:—

“40AA. **Fines and penalties to be credited to the Federal Consolidated Fund.**—All fines and penalties recovered by the Commission shall be credited to the Federal Consolidated Fund.”.

14. **Amendment of Ordinance III of 2001.**— In the Pakistan Nuclear Regulatory Authority Ordinance, 2001 (III of 2001), the following further amendments shall be made, namely:—

(1) in section 42, the existing section shall be re-numbered as sub-section (1) of that section and after sub-section (1), re-numbered as aforesaid, the following new sub-section shall be added, namely:—

“(2) Any surplus of receipts over the actual expenditure in a year, after payment of tax, shall be remitted to the Federal Consolidated Fund and any deficit from the actual expenditure shall be made up by the Federal Government.”; and

- (2) in section 44, after sub-section (4), the following new sub-section shall be added, namely:—

“(5) All penalties and fines recovered by the Authority shall be credited to the Federal Consolidated Fund.”.

15. **Amendment of Ordinance XLIX of 2001.**—In the Income Tax Ordinance, 2001 (XLIX of 2001), the following further amendments shall be made, namely:—

- (1) in section 2, after clause (35A), the following new clause shall be inserted, namely:—

“(35AA) “NCCPL” means National Clearing Company of Pakistan Limited, which is a company incorporated under the Companies Ordinance, 1984 (XLVII of 1984) and licensed as “Clearing House” by the Securities and Exchange Commission of Pakistan;”;

- (2) in section 9, after the word “income”, occurring for the second time, the expression “under clause (a) of section 10” shall be inserted;

- (3) in section 10, for the words “person’s income under each of the heads of income for the year” a hyphen shall be substituted and thereafter the following clauses shall be added, namely:—

“(a) person’s income under all heads of income for the year; and

(b) person’s income exempt from tax under any of the provisions of this Ordinance.”;

- (4) in section 13,—

(a) in sub-section (7), in the proviso, for full stop, at the end, a colon shall be substituted and thereafter the following new proviso shall be added, namely:

"Provided further that this sub-section shall not apply to loans not exceeding five hundred thousand rupees."; and

- (b) in sub-section (14), in clause (a), in sub-clause (ii), for the words and commas "such rate, if any, as the Federal Government may, by notification, specify" the words "ten per cent per annum" shall be substituted;
- (5) in section 22, in sub-section (13), in clause (a), for the word "one" the word "two" shall be substituted.;
- (6) In section 37,—
 - (a) after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-sections (1) and (3), gain arising on the disposal of immovable property, held for a period upto two years, by a person in a tax year, shall be chargeable to tax in that year under the head Capital Gains at the rates specified in Division VIII of Part I of the First Schedule.”; and
 - (b) in sub-section (5),—
 - (i) in clause (b), after the semicolon, the word "or" shall be added; and
 - (ii) clause (c) shall be omitted;
- (7) in section 37A,—
 - (a) in sub-section (1), after the word "year", occurring for the first time, the comma and words ", other than a gain that is exempt from tax under this Ordinance" shall be inserted; and
 - (b) after sub-section (1), the following new sub-section shall be inserted namely:—

"(1A) The gain arising on the disposal of a security by a person shall be computed in accordance with the following formula, namely:—

$$A - B$$

Where —

- (i) 'A' is the consideration received by the person on disposal of the security; and
 - (ii) 'B' is the cost of acquisition of the security.”;
- (8) in section 39, in sub-section (1), after clause (c), the following new clause shall be inserted, namely:—
- “(cc) additional payment on delayed refund under any tax law;”;
- (9) in section 53, sub-section (1A) shall be omitted;
- (10) in section 59A,—
- (a) sub-sections (1) and (2) shall be omitted;
 - (b) in sub-section (3), for the words, figures, commas and brackets “, to which sub-section (3) of section 92 does not apply, any loss for such association” the words “any loss” shall be substituted; and
 - (c) in sub-section (4), the words, figures, comma and brackets “to which sub-section (3) of section 92 does not apply,” shall be omitted;
- (11) in section 62,—
- (a) in sub-section (2),—
 - (i) in clause (b), for the word “fifteen”, the word “twenty” shall be substituted; and
 - (ii) in clause (c), for the words “five hundred thousand rupees” the words “one million rupees” shall be substituted; and

the word "twenty-four" shall be substituted;

(12) in section 65B,—

- (a) in sub-section (1), after the word "of" appearing for the second time, the words and commas "extension, expansion," shall be inserted; and
- (b) in sub-section (1), after the word "payable", the commas and the words ", including on account of minimum tax and final taxes payable under any of the provisions of this Ordinance," shall be inserted;
- (c) for sub-sections (4) and (5), the following shall be substituted, namely:—

"(4) The provisions of this section shall *mutatis mutandis* apply to a company setup in Pakistan before the first day of July, 2011, which makes investment, through hundred per cent new equity, during first day of July, 2011 and 30th day of June, 2016, for the purposes of balancing, modernization and replacement of the plant and machinery already installed in an industrial undertaking owned by the company. However, credit equal to twenty per cent of the amount so invested shall be allowed against the tax payable, including on account of minimum tax and final taxes payable under any of the provisions of this Ordinance. The credit shall be allowed in the year in which the plant and machinery in the purchase of which the investment as aforesaid is made, is installed therein.

"Explanation.—For the purpose of this section the term "new equity" shall, have the same meaning as defined in sub-section (7) of section 65E.";

(5) Where no tax is payable by the taxpayer in respect of the tax year in which such plant or machinery is installed, or where the tax payable is less than the amount of credit as aforesaid, the amount of the credit or so much of it as is in excess thereof, as the case may be, shall be carried forward and deducted from the tax

payable by the taxpayer in respect of the following tax year and so on, but no such amount shall be carried forward for more than two tax years in the case of investment referred to in sub-section (1) and for more than five tax years in respect of investment referred to in sub-section (4), however, the deduction made under this section shall not exceed in aggregate the limit specified in sub-section (1) or sub-section (4), as the case may be.

(6) Where any credit is allowed under this section and subsequently it is discovered by the Commissioner Inland Revenue that any one or more of the conditions specified in this section was, or were, not fulfilled, as the case may be, the credit originally allowed shall be deemed to have been wrongly allowed and the Commissioner, notwithstanding anything contained in this Ordinance, shall re-compute the tax payable by the taxpayer for the relevant year and the provisions of this Ordinance shall, so far as may be, apply accordingly.”;

(13) in section 65D,—

(i) in sub-section (1),—

- (a) for the words “for manufacturing in Pakistan” the words “including corporate dairy farming” shall be substituted;
- (b) after the words “a new industrial undertaking”, occurring for the second time, the words “including a corporate dairy farm” shall be inserted; and
- (c) after the word “payable” the commas and the words “, including on account of minimum tax and final taxes payable under any of the provisions of this Ordinance,” shall be inserted;

(ii) in sub-section (2),—

- (a) in clause (d), for the words and full stop “owned by the company.” the words and colon “raised through

issuance of new shares for cash consideration;" shall be substituted; and

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

"Provided that short term loans and finances obtained from banking companies or non-banking financial institutions for the purposes of meeting working capital requirements shall not disqualify the taxpayer from claiming tax credit under this section.";

- (iii) sub-section (3) shall be omitted;

- (iv) in sub-section (4),—

- (a) for the word "condition" the word "conditions" shall be substituted; and

- (b) for the word "was" the word "were" shall be substituted; and

- (v) after sub-section (4), amended as aforesaid, the following new sub-section shall be added, namely:—

"(5) For the purposes of this section and sections 65B and 65E, an industrial undertaking shall be treated to have been setup on the date on which the industrial undertaking is ready to go into production, whether trial production or commercial production.";

- (14) in section 65E,—

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

"(1) Where a taxpayer being a company, setup in Pakistan before the first day of July, 2011, invests any amount, with hundred per cent new equity raised through issuance of new shares, in the purchase and installation of plant and machinery for an industrial

undertaking, including corporate dairy farming, for the purposes of—

- (i) expansion of the plant and machinery already installed therein; or
- (ii) undertaking a new project,

a tax credit shall be allowed against the tax payable in the manner provided in sub-section (2) and sub-section (3), as the case may be, for a period of five years beginning from the date of setting up or commencement of commercial production from the new plant or expansion project, whichever is later.”;

- (b) for sub-sections (2), (3) and (4) the following shall be substituted, namely:—

“(2) Where a taxpayer maintains separate accounts of an expansion project or a new project, as the case may be, the taxpayer shall be allowed a tax credit equal to one hundred percent of the tax payable, including minimum tax and final taxes payable under any of the provisions of this Ordinance, attributable to such expansion project or new project.

(3) In all other cases, the credit under this section shall be such proportion of the tax payable, including minimum tax and final taxes payable under any of the provisions of this Ordinance, as is the proportion between the new equity and the total equity including new equity.

(4) The provisions of sub-section (1) shall apply if the plant and machinery is installed at any time between the first day of July, 2011 and the 30th day of June, 2016.

(5) The amount of credit admissible under this section shall be deducted from the tax payable, including minimum tax and final taxes payable under any of the provisions of this Ordinance, by the taxpayer in respect of the tax year in which the plant or

machinery referred to in sub-section (1) is installed and

- (c) the existing sub-section (5), shall be re-numbered as sub-section (6) of that section and after sub-section (6), re-numbered as aforesaid, the following new sub-section shall be added, namely:-

“(7) For the purposes of this section, ‘new equity’ means equity raised through fresh issue of shares against cash by the company and shall not include loans obtained from shareholders or directors:

Provided that short term loans and finances obtained from banking companies or non-banking financial institutions for the purposes of meeting working capital requirements shall not disqualify the taxpayer from claiming tax credit under this section.”;

- (15) in section 76, after sub-section (10), the following new sub-section shall be added, namely:—

“(11) Notwithstanding anything contained in this section, the Board may prescribe rules for determination of cost for any asset.”;

- (16) in section 77, after sub-section (5), the following new sub-section shall be added, namely:—

“(6) Notwithstanding anything contained in this section, the Board may prescribe rules for determination of consideration received for any asset.”;

- (17) after section 100A, the following new section, shall be inserted, namely:—

“100B Special provision relating to capital gain tax.- (1) Capital gains on disposal of listed securities and tax thereon, subject to section 37A, shall be computed, determined, collected and deposited in accordance with the rules laid down in the Eighth Schedule.

(2) The provisions of sub-section (1) shall not apply to the following persons or class of persons, namely:-

- (a) a mutual fund;
 - (b) banking company, a non-banking finance company and an insurance company subject to tax under the Fourth Schedule;
 - (c) a modaraba;
 - (d) a "foreign institutional investor" being a person registered with NCCPL as a foreign institutional investor; and
 - (e) any other person or class of persons notified by the Board.;
- (18) in section 101, in sub-section (6), for the words and full stop "paid by a resident company." a hyphen shall be substituted and thereafter the following clauses shall be added, namely:-
- (a) paid by a resident company; or
 - (b) dividend as per provisions of sub- clause (f) of clause (19) of section 2.;
- (19) in section 113,-
- (a) in sub-section (1), in clause (e), for the word "one" the word "one-half" shall be substituted;
 - (b) after sub-section (1), amended as aforesaid, the following shall be added, namely:-

"Explanation.- For the purpose of this sub-section, the expression "tax payable or paid" does not include tax already paid or payable in respect of deemed income which is assessed as final discharge of the tax liability under section 169 or under any other provision of this Ordinance."; and

- (c) in sub-section (2), in clause (b) for the word "one" the word "one-half" shall be substituted;

(20) in section 114, in sub-section (6),—

- (a) in clause (a), the word "and" shall be omitted;
- (b) in clause (b), for the full stop a semicolon and the word ";and" shall be substituted and thereafter the following new clause shall be added, namely:—

"(c) taxable income declared is not less than and loss declared is not more than income or loss, as the case may be, determined by an order issued under sections 121, 122, 122A, 122C, 129, 132, 133 or 221:—

Provided that if any of the above conditions is not fulfilled, the return furnished shall be treated as an invalid return as if it had not been furnished.";

(21) in section 120, in sub-section (6), for the words "end of the financial year in which return was furnished" the words "expiry of one hundred and eighty days from the end of the financial year in which return was furnished" shall be substituted;

(22) in section 121, in sub-section (1), after the words "tax due thereon" the words and commas "and the assessment, if any, treated to have been made on the basis of return or revised return filed by the taxpayer shall be of no legal effect" shall be inserted;

(23) in section 122,—

- (a) in sub-section (1),—
 - (i) after the figure "121" the comma, words and figure ", or issued under section 122C" shall be inserted; and

- (ii) the words, commas and the figures "issued under sections 59, 59A, 62, 63 or 65 of the repealed Ordinance" shall be omitted; and
 - (b) in sub-section (5A), after the word "may" a comma shall be inserted and thereafter the words and commas "after making, or causing to be made, such enquiries as he deems necessary," shall be inserted.
- (24) in section 122C, in sub-section (2),—
- (a) in the proviso,—
 - (i) after the words "the person" the words "being an individual or an association of persons" shall be inserted;
 - (ii) for full stop at the end a colon shall be substituted; and
 - (b) after the existing proviso, amended as aforesaid, the following new proviso shall be added, namely:-

"Provided further that the provisions of sub-section (2) shall not apply to a company if return of income tax alongwith audited accounts or final accounts, as the case may be, for the relevant tax year are filed by the company electronically during the said period of sixty days.";
- (25) in section 127, in sub-section (1), for the words "a provisional" the word "an" shall be substituted;
- (26) in section 128, after sub-section (1), the following new sub-section shall be inserted, namely:-
- "(1A) Where in a particular case, the Commissioner (Appeals) is of the opinion that the recovery of tax levied under this Ordinance, shall cause undue hardship to the taxpayer, he, after affording opportunity of being heard to the Commissioner against whose order appeal has been made, may stay the recovery of such tax for a period not exceeding thirty days in aggregate.";

omitted, — (5), (6) and (7) shall be

(28) in section 130,—

(a) in sub-section (4),—

(i) in clause (a), after the words "Inland Revenue" the word "Service" shall be inserted; and

(ii) in clause (b), for the word "five" the word "three" shall be substituted; and

(b) in sub-section (5), for the words and commas "and, except in special circumstances, the person appointed should be a judicial member" shall be omitted;

(29) in section 131, in sub-section (5), for the first, second and third provisos the following shall be substituted, namely:—

"Provided that if on filing of application in a particular case, the Appellate Tribunal is of the opinion that the recovery of tax levied under this Ordinance and upheld by the Commissioner (Appeals), shall cause undue hardship to the taxpayer, the Tribunal, after affording opportunity of being heard to the Commissioner, may stay the recovery of such tax for a period not exceeding one hundred and eighty days in aggregate:—

Provided further that in computing the aforesaid period of one hundred and eighty days, the period, if any, for which the recovery of tax was stayed by a High Court, shall be excluded.";

(30) in section 137, in sub-section (2), in the proviso, for full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

"Provided further that the taxpayer may pay the tax payable prior to expiry of the period of sixty days specified in the first proviso." ;

- (31) in section 148,—
- (a) in sub-section (7), after the word “tax”, occurring for the first time, the words “required to be” shall be inserted; and
 - (b) in sub-section (8), after the word “tax”, occurring for the first time, the words “required to be” shall be inserted;
- (32) in section 151, in sub-section (3), for the word “deducted”, the word “deductible” shall be substituted;
- (33) in section 152,—
- (a) after sub-section (1AA), the following new sub-section, shall be inserted, namely:—

“(1AAA) Every person making a payment for advertisement services to a non-resident media person relaying from outside Pakistan shall deduct tax from the gross amount paid at the rate specified in Division IIIA of Part III of the First Schedule.”;
 - (b) in sub-section (1B), for the word “deducted” the word “deductible” shall be substituted;
 - (c) in sub-section (1BB), for the word “deducted” the word “deductible” shall be substituted;
 - (d) in sub-section (2), after the brackets, figure and letters “(1AA)” the comma, brackets, letter, words and figure “, (1AAA) or (2A)” shall be inserted;
 - (e) after sub-section (2), amended as aforesaid, the following shall be added, namely:—

“(2A) Every prescribed person making a payment in full or part including a payment by way of advance to a permanent establishment in Pakistan of a non-resident person—

- (i) for the sale of goods;
 - (ii) for the rendering of or providing services; and
 - (iii) on the execution of a contract, other than a contract for the sale of goods or the rendering of or providing services, shall, at the time of making the payment, deduct tax from the gross amount payable (including sales tax, if any) at the rate specified in Division II of Part III of the First Schedule.
- (2AA) sub-section (1AA) shall not apply to an amount, with the written approval of the Commissioner, that is taxable to a permanent establishment in Pakistan of the non-resident person." and
- (f) in sub-section (3), in clause (a), the figure and comma "153," shall be omitted;
- (34) in section 153,—
- (a) in sub-section (1), the words "permanent establishment in Pakistan of a non-resident person" shall be omitted; and
 - (b) in sub-section (3),—
 - (i) for the word "deducted" the word "deductible" shall be substituted;
 - (ii) the words "permanent establishment in Pakistan of a non-resident person" shall be omitted; and
 - (iii) in the proviso, in clause (b), for the word "deducted" the word "deductible" shall be substituted;
- (35) for section 153A, the following shall be substituted, namely:—

"153A. Payment to traders and distributors.- (1)

Every manufacturer, at the time of sale to distributors, dealers and wholesalers, shall collect tax at the rate specified in Part IIA of the First Schedule, from the aforesaid persons, to whom such sales have been made.

(2) Tax credit for the tax collected under sub-section (1) shall be allowed in computing the tax due by the person on the taxable income for the tax year in which the tax was collected." ;

(36) in section 154, in sub-section (4), for the word "deducted" the word "deductible" shall be substituted;

(37) in section 156, in sub-section (3), for the word "deducted" the word "deductible" shall be substituted;

(38) in section 156A, in sub-section (2), for the word "deducted" the word "deductible" shall be substituted;

(39) in section 169,—

(a) in sub-section (1),—

(i) in clause (a), for the words "collection of advance tax" the words "advance tax required to be collected" shall be substituted; and

(ii) in clause (b),—

(a) for the word and figure " section 153A" the words and figures "sub-section (1AAA) of section 152" shall be substituted;

(b) for the words "deduction of tax" the words "tax required to be deducted" shall be substituted; and

(c) for the words "has been deducted" the words "was deductible" shall be substituted; and

- (i) in clause (d), the word "and" shall be omitted; and
 - (ii) in clause (e), for the full stop a semi colon and the word "; and" shall be substituted and thereafter the following new clause shall be added, namely :—
 - "(f) tax deductible has not been deducted, or short deducted, the said non-deduction or short deduction may be recovered under section 162, and all the provisions of this Ordinance shall apply accordingly.";
- (40) in section 171, in sub-section (1), for the letters "KIBOR" the word "fifteen" shall be substituted;
- (41) in section 176, in sub-section (1), in clause (c), the words "selected for audit" shall be omitted;
- (42) after section 181A, the following new section shall be inserted, namely:—
- "181B. tax payer card.-** Subject to this Ordinance, the Board may make a scheme for introduction of a tax-payer honour card for individual taxpayers, who fulfill a minimum criteria to be eligible for the benefits as contained in the scheme.";
- (43) in section 182, in sub-section (2), for the full stop at the end a colon shall be substituted, and thereafter the following proviso shall be added namely:—
- "Provided that where the taxpayer admits his default he may voluntarily pay the amount of penalty due under this section.";
- (44) in section 202, for the words "Director General" the words "Chief Commissioner" shall be substituted;

(45) in section 205,—

(a) in sub-section (1),—

(i) for the letters and words "KIBOR plus three per cent per quarter" the figure and words "18 per cent per annum" shall be substituted; and

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

"Provided that if the person opts to pay the tax due on the basis of an order under section 129 on or before the due date given in the notice under sub-section (2) of section 137 issued in consequence of the said order, and does not file an appeal under section 131, he shall not be liable to pay default surcharge for the period beginning from the due date of payment in consequence of an order appealed against to the date of payment in consequence of notice under sub-section (2) of section 137.";

(b) in sub-section (1A), for the letters and words "KIBOR plus three per cent per quarter" the figure and words "18 per cent per annum" shall be substituted;

(c) in sub-section (1B), for the letters and words "KIBOR plus three per cent per quarter" the figure and words "18 per cent per annum" shall be substituted; and

(d) in sub-section (3),—

(i) for the letters and words "KIBOR plus three per cent per quarter" the figure and words "18 per cent per annum" shall be substituted; and

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

“Provided that if the person opts to pay the tax due on the basis of an order under section 129 on or before the due date given in the notice under sub-section (2) of section 137 issued in consequence of the said order and does not file an appeal under section 131, he shall not be liable to pay default surcharge for the period beginning from the date of order under section 161 to the date of payment.”;

- (46) in section 207,—

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

“(3) The income tax authorities specified in sub-section (1) except in clause (a) shall be subordinate to the Board”; and

- (b) after sub-section (3), substituted as aforesaid, the following shall be inserted, namely:—

“(3A) Commissioners Inland Revenue, Additional Commissioners Inland Revenue, Deputy Commissioners Inland Revenue, Assistant Commissioners Inland Revenue, Inland Revenue Officers, Inland Revenue Audit Officer, Superintendents Inland Revenue, Auditors Inland Revenue and Inspectors Inland Revenue, shall be subordinate to the Chief Commissioners Inland Revenue.”;

- (47) in section 210 in sub-section (1B), the word “selected” shall be omitted;

- (48) in section 211, after sub-section (2), the following new sub-section shall be added, namely:—

“(3) The Board or, with the approval of the Board, an authority appointed under this Ordinance, shall be

competent to exercise all powers conferred upon any authority subordinate to it.”;

(49) in section 214A,—

- (a) for the colon a full stop shall be substituted and thereafter the following explanation shall be added, namely:—

“Explanation,— For the purpose of this section, the expression “any act or thing is to be done” includes any act or thing to be done by the taxpayer or by the authorities specified in section 207.”; and

- (b) in the proviso, for the word “Director General” the words “Chief Commissioner” shall be substituted;

(50) after section 229, the following new section shall be added, namely:—

“230. Directorate General (Intelligence and Investigation), Inland Revenue.—(1) The Directorate General (Intelligence and Investigation) Inland Revenue shall consist of a Director General and as many Directors, Additional Directors, Deputy Directors and Assistant Directors and such other officers as the Board, may by notification in the official Gazette, appoint.

(2) The Board may, by notification in the official Gazette,—

- (a) specify the functions and jurisdiction of the Directorate General and its officers; and
- (b) confer the powers of authorities specified in section 207 upon the Directorate General and its officers.”;

(51) in section 231A, in sub-section (1), for the word “twenty five” the word “fifty” shall be substituted;

words "required to be" shall be inserted and for the words "the tax so collected" the words "such tax" shall be substituted.

(53) in section 233A,—

- (i) in sub-section (1),—
- (ii) in clause (a) after the semicolon the word "and" shall be added;
- (iii) In clause (b), for the semicolon and the words "; and" a full stop shall be substituted; and
- (iv) clauses (c) and (d) shall be omitted;
- (v) in sub-section (2), for the brackets and letter "(c)" the brackets and letters "(b)" shall be substituted;

(54) after section 233A, amended as aforesaid, the following new section shall be inserted, namely:—

"233AA. Collection of tax by NCCPL.- NCCPL shall collect advance tax from the members of Stock Exchange registered in Pakistan, in respect of margin financing in share business at the rate specified in Division IIA of Part IV of First Schedule.";

(55) after section 236B the following shall be inserted, namely:—

"236C. Advance Tax on sale or transfer of immovable Property. (1) Any person responsible for registering or attesting transfer of any immovable property shall at the time of registering or attesting the transfer shall collect from the seller or transferor advance tax at the rate specified in Division X of Part IV of the First Schedule.

(2) The Advance tax collected under sub-section (1) shall be adjustable.

- (3) The advance tax under this section shall not be collected in the case of Federal Government, Provincial Government or a Local Government.”;

(56) in the FIRST SCHEDULE,—

(I) in Part I,—

(a) in Division I,—

- (i) in the heading, after the word “individuals” the words “and Association of Persons” shall be added;
- (ii) in clause (1), after the word “individual” the words “and Association of Persons” shall be inserted;
- (iii) for the TABLE, the following shall be substituted, namely:—

“TABLE

S.No.	Taxable Income.	Rate of tax.
(1)	(2)	(3)
1.	Where taxable income does not exceed Rs.400,000	0%
2.	Where the taxable income exceeds Rs.400,000 but does not exceed Rs.750,000	10% of the amount exceeding Rs.400,000
3.	Where the taxable income exceeds Rs.750,000 but does not exceed Rs.1,500,000	Rs.35,000+15% of the amount exceeding Rs.750,000
4.	Where the taxable income exceeds Rs.1,500,000 but does not exceed Rs.2,500,000	Rs.147,500+20% of the amount exceeding Rs.1,500,000.
5.	Where the taxable income exceeds Rs.2,500,000	Rs.347,500+25% of the amount exceeding Rs.2,500,000”; and

- (iv) in clause (1A) for the TABLE the following shall be substituted, namely:—

"TABLE

S.No.	Taxable Income in Rupees	Rate of tax.
(1)	(2)	(3)
1.	0 to Rs.400,000	0%
2.	Rs.400,000 to Rs.750,000	5% of the amount exceeding Rs. 400,000
3.	Rs.750,000 to Rs.1,500,000	Rs. 17,500+10% of the amount exceeding Rs.750,000
4.	Rs.1,500,000 to Rs.2,000,000	Rs.95,000+15% of the amount exceeding Rs.1,500,000
5.	Rs. 2,000,000 to Rs.2,500,000.	Rs. 175,000 + 17.5% of the amount exceeding Rs.2,000,000/-
6.	Rs.2,500,000 and above	Rs.4,20,000+ 20% of the amount exceeding Rs. 2,500,000/-";

(b) Division IB shall be omitted;

(c) in Division VII, in the TABLE, in column (1),—

(i) against S.No 1, for the entries in column (4) the following shall be substituted, namely:—

"10%
10%
10%
10%
17.5%";

(ii) against S.No. 2,—

(a) in column (2), for the words "six months or more" the words "more than six months" shall be substituted; and

- (b) in column (4), for the existing entries the following shall be substituted, namely:—

“7.5%
8%
8%
8%
9.5%
10%”; and

- (iii) against S.No. 3, in column (2), for the words “one year or more” the words “twelve months or more” shall be substituted; and
- (c) after Division VII, the following new Division shall be added, namely:—

“Division VIII

Capital Gains on disposal of Immovable Property

The rate of tax to be paid under sub-section (1A) of section 37 shall be as follows:—

S.No (1)	Period (2)	Rate of Tax (3)
1.	Where holding period of Immovable property is up to one year.	10%
2.	Where holding period of Immovable property is more than one year but not more than two years.”;	5%

- (II) after Part II, the following new Part shall be inserted, namely:—

“PART IIA

COLLECTION OF TAX FROM DISTRIBUTORS, DEALERS AND WHOLESALERS

(See section 153A)

The rate of tax to be collected under section 153A, shall be 0.5% of the gross amount of sales.”;

(III) in Part III, in Division-II

(a) ~~and clause (c) and sub-section (3) shall be omitted; and~~
added, namely:—

“(3) The rate of tax to be deducted under sub-section (1AAA) of section 152, shall be 10% of the gross amount paid.

(4) The rate of tax to be deducted from a payment referred to in clause (a) of sub-section (2A) of section 152 shall be 3.5% of the gross amount payable.

(5) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (2A) of section 152 shall be—

- (i) in the case of transport services, two per cent of the gross amount payable; or
- (ii) in any other case, six percent of the gross amount payable.

(6) The rate of tax to be deducted from a payment referred to in clause (c) of sub-section (2A) of section 152 shall be six percent of the gross amount payable.”; and

(b) Division IIIA shall be omitted; and

(IV) in part IV,—

(a) in Division III,—

- (i) in clause (i), for the words “one rupee” the words “five rupees” shall be substituted; and
- (ii) in clause (2), in the TABLE, in the first column, against serial number (c), in third column, for the figure “100” the figure “500” shall be substituted;

- (b) in Division VII, for the figure "16,875", occurring for the second time, the figure "25,000" shall be substituted; and
- (c) after Division IX, a new Division shall be added, namely:—

"Division X

Advance tax on sale or transfer of

Immovable property

The rate of tax to be collected under section 236C shall be 0.5% of the gross amount of the consideration received.";

(57) in the SECOND SCHEDULE,—

(I) in Part I,—

- (a) after clause (23A), the following new clauses shall be inserted, namely:—

"(23B) The amounts received as monthly installment from an income payment plan invested out of the accumulated balance of an individual pension accounts with a pension fund manager or an approved annuity plan or another individual pension account of eligible person or the survivors pension account maintained with any other pension fund manager as specified in the Voluntary Pension System Rules 2005 shall be exempt from tax provided accumulated balance is invested for a period of ten years:

Provided that where any amount is exempted under this clause and subsequently it is discovered, on the basis of documents or otherwise, by the Commissioner that any of the conditions specified in this clause were not fulfilled, the exemption originally allowed shall be deemed to have been wrongly allowed and the Commissioner may, notwithstanding anything

contained in this Ordinance, re-compute the tax payable by the taxpayer for the relevant years and the provisions of this Ordinance shall, so far as may be, apply accordingly.

(23C) Any withdrawal of accumulated balance from approved pension fund that represent the transfer of balance of approved provident fund to the said approved pension fund under the Voluntary Pension System Rules, 2005";

- (b) in clause (61), after sub-clause (i), the following new sub-clause shall be inserted, namely:—

"(ia) The Citizens Foundation.";

- (c) in clause (66), after sub-clause (xxvii), the following new sub-clause shall be added, namely:—

"(xxviii) The Citizens Foundation."; and

- (d) in clause (101), for the figure "2014", the figure "2024" shall be substituted;

- (II) in Part-II, in clause (9A), for the full stop a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the rate of 3% shall be applicable on production of an exemption certificate issued by the Commissioner."; and

- (III) in Part IV,—

- (a) after clause (11A), the following new clauses shall be inserted, namely:—

"(11B) The provisions of section 150 shall not apply in respect of inter-corporate dividend within the group companies entitled to group taxation under section 59AA or section 59B.";

(11C) The provisions of section 151 shall not apply in respect of inter-corporate profit on debt within the group companies entitled to group taxation under section 59AA or section 59B.”;

- (b) in clause (16A), for the words “news print media services” the words “ persons making payments to electronic and print media” shall be substituted;
- (c) after clause (41), the following new clauses shall be inserted, namely:—

“(41A) The provisions of sub-section (7) of section 148 and clause (a) of sub-section (1) of section 169 shall not apply in respect of a person if he opts out of presumptive tax regime subject to the condition that minimum tax liability under normal tax regime shall not be less than 60% of tax already collected under sub-section (7) of section 148.

(41AA) The provisions of sub-section (4) of section 154 and clause (b) of sub-section (1) of section 169 shall not apply in respect of a person if he opts out of presumptive tax regime subject to the condition that minimum tax liability under normal tax regime shall not be less than 50% of tax already deducted under sub-section (4) of section 154.

(41AAA) The provisions of clause (a) of sub-section (1) of section 153 and clause (b) of sub-section (1) of section 169 shall not apply in respect of a person if he opts out of presumptive tax regime subject to the condition that minimum tax liability under normal tax regime shall not be less than 70% of tax already deducted under clause (a) of sub-section (1) of section 153.”;

- (d) in clause (47B), for the word “and”, occurring first, a comma shall be substituted and after the figure

“233” the words “and Part I, Division VII of the First

- (e) in clause (56), in sub-clause (iii), for the words, figures, brackets, commas and symbol “No. S.R.O. 1065(I)/2005, dated the 20th October, 2005” the words, figures, brackets, commas and symbols “No.492(I)/2009, dated the 13th June, 2009” shall be substituted;
 - (f) clause (76) shall be omitted; and
 - (g) in clause (77), for the word “alongwith” the words “with or without” shall be substituted;
- (58) in the THIRD SCHEDULE, in PART II, after the figure “50%” the words and figure “for plant and machinery and 25% for buildings” shall be added;
- (59) In the FOURTH SCHEDULE, in rule (6B), for the table the following shall be substituted, namely:—

“S.No.	Tax Year	Where holding period of securities is less than six months	Where holding period of securities is more than six months but less than twelve months
(1)	(2)	(3)	(4)
1	2011	10.0%	8.0%
2	2012	10.0%	8.0%
3	2013	12.5%	8.5%
4	2014	15.0%	9.0%
5	2015	17.5%	9.0%*

- (60) in the FIFTH SCHEDULE, in Part I, after sub-rule (4), the following new sub-rule shall be inserted, namely:—
- “(4A) Notwithstanding anything contained in this Schedule, a person, for tax year 2012 and onward, may opt to pay tax at the rate of forty per cent of the profits and gains, net of royalty, derived by a petroleum exploration and production undertaking:

Provided that this option shall be available subject to withdrawal of appeals, references and petitions on the issue of tax rate pending before any appellate forum:

Provided further that the outstanding tax liability created under this Ordinance up to tax year 2011 is paid by the 30th June, 2012:

Provided also that this option is available only for one time and shall be irrevocable.”.

- (61) in the SEVENTH SCHEDULE, in rule 6, in the second proviso, for full stop a colon shall be substituted and thereafter the following new proviso shall be added, namely:—

“Provided also that the dividend received from Money Market Funds and Income Funds shall be taxed at the rate of 25% for tax year 2013 and at the rate of 35% for tax years 2014 and onwards.”;

- (62) after the SEVENTH SCHEDULE, the following new Schedule shall be added, namely:—

“EIGHTH SCHEDULE

[section 100B]

RULES FOR THE COMPUTATION OF CAPITAL GAINS ON LISTED SECURITIES

1. Manner and basis of computation of capital gains and tax thereon.—(1) Capital gains on disposal of listed securities, subject to tax under section 37A, and to which section 100B apply, shall be computed and determined under this Schedule and tax thereon shall be collected and deposited on behalf of taxpayers by NCCPL in the manner prescribed.

(2) For the purpose of sub-rule (1), NCCPL shall develop an automated system.

(3) Central Depository Company of Pakistan Limited shall furnish information as required by NCCPL for discharging obligations under this Schedule.

(4) NCCPL shall issue an annual certificate to the taxpayer on the prescribed form in respect of capital gains subject to tax under this Schedule for a financial year:

Provided that on the request of a taxpayer or if required by the Commissioner, NCCPL shall issue a certificate for a shorter period within a financial year.

(5) Every taxpayer shall file the certificate referred to in sub-rule (4) along with the return of income and such certificate shall be conclusive evidence in respect of the income under this Schedule.

(6) NCCPL shall furnish to the Board within thirty days of the end of each quarter, a statement of capital gains and tax computed thereon in that quarter in the prescribed manner and format.

(7) Capital gains computed under this Schedule shall be chargeable to tax at the rate applicable in Division VII of Part I of the First Schedule.

2. **Sources of Investment.**—(1) Where a person has made any investment in the listed securities, enquiries as to the nature and source of the amount invested shall not be made for any investment made prior to the introduction of this Schedule, provided that—

- (a) a statement of investments is filed with the Commissioner along with the return of income and wealth statement for tax year 2012 within the due date as provided in section 118 of this Ordinance and in the manners prescribed; and
- (b) that the amount remains invested for a period of forty-five days upto 30th of June 2012, in the manner as may be prescribed.

(2) Where a person has made any investment in the shares of a public company traded at a registered stock exchange in Pakistan from the date of coming into force of

this Schedule till June 30, 2014, enquiries as to the nature and sources of amount invested shall not be made provided that—

- (a) the amount remains invested for a period of one hundred and twenty days in the manner as may be prescribed ;
- (b) tax on capital gains, if any, has duly been discharged in the manner laid down in this Schedule; and
- (c) a statement of investments is filed with the Commissioner along with the return of income and wealth statement for the relevant tax year within the due date as provided in section 118 of this Ordinance and in the manner prescribed.

(3) For the purpose of this rule, amount of investment shall be calculated in the prescribed manner, excluding market value of net open sale position in futures and derivatives, if such sale is in a security that constitutes the said investment.

3. Certain provisions of this Ordinance not to apply.— The respective provisions for collection and recovery of tax, advance tax and deduction of tax at source laid down in the Parts IV and V of Chapter X shall not apply on the income from capital gains subject to tax under this Schedule and these provisions shall apply in the manner as laid down in the rules made under this Ordinance, except where the recovery of tax is referred by NCCPL to the Board in terms of rule 6(3).

4. Payment of tax collected by NCCPL to the Board.— The amount collected by NCCPL on behalf of the Board as computed in the manner laid down under this Schedule shall be deposited in a separate bank account with National Bank of Pakistan and the said amount shall be paid to the Board along with interest accrued thereon on yearly basis by July 31st next following the financial year in which the amount was collected.

5. Persons to whom this Schedule shall not apply.— If a person intends not to opt for determination and

payment of tax as laid down in this Schedule, he shall file an the Commissioner in the manner prescribed. In such case the provisions of rule 2 shall not apply.

6. Responsibility and obligation of NCCPL.— (1) Pakistan Revenue Automation Limited (PRAL), a company incorporated under the Companies Ordinance, 1984 (XLVII of 1984) or any other company or firm approved by the Board and any authority appointed under section 209 of this Ordinance, not below the level of an Additional Commissioner Inland Revenue, shall conduct regular system and procedural audits of NCCPL on quarterly basis to verify the implementation of this Schedule and rules made under this Ordinance.

(2) NCCPL shall implement the recommendations, if any, of the audit report under sub-rule (1), as approved by the Commissioner, and make adjustments for short or excessive deductions. However, no penal action shall be taken against NCCPL on account of any error, omission or mistake that has occurred from application of the system as audited under sub-rule (1).

(3) NCCPL shall be empowered to refer a particular case for recovery of tax to the Board in case NCCPL is unable to recover the amount of tax.

7. Transitional Provisions.— In respect of tax year 2012, for the period commencing from coming into force of this Schedule till June 30, 2012, the certificate issued by NCCPL under rule 1(4) shall be the basis of capital gains and tax thereon for that period.”.

16. Amendment of Ordinance XIII of 2002.—In the Pakistan Electronic Media Regulatory Authority Ordinance, 2002 (XIII of 2002), the following further amendments shall be made, namely:—

- (1) section 15 shall be re-numbered as sub-section (1) of that section and after sub-section (1), re-numbered as aforesaid, the following new sub-section shall be added, namely:—

“(2) Any surplus of receipts over the actual expenditure in a year, after payment of tax, shall be remitted to the Federal Consolidated Fund and any deficit from the actual expenditure shall be made up by the Federal Government.”; and

(2) after section 36, the following new section shall be inserted, namely:—

“36A. Penalties and fines recovered. – All penalties and fines recovered by the Authority shall be credited to the Federal Consolidated Fund.”.

17. **Amendment of Ordinance XVII of 2002.**—In the Oil and Gas Regulatory Authority Ordinance, 2002 (XVII of 2002), the following further amendments shall be made, namely:—

(1) in section 17, after sub-section (3), the following new sub-section shall be added, namely:—

“(4) Any surplus of receipts over the actual expenditure in a year, after payment of tax, shall be remitted to the Federal Consolidated Fund and any deficit from the actual expenditure shall be made up by the Federal Government.”; and

(2) section 28 shall be re-numbered as sub-section (1) of that section and after sub-section (1), re-numbered as aforesaid, the following shall be added, namely:—

“(2) All penalties and fines recovered by the Authority shall be credited to the Federal Consolidated Fund.”.

18. **Amendment of the Federal Excise Act, 2005.**—In the Federal Excise Act, 2005, the following further amendments shall be made, namely:—

(1) in section 2, clause (12A), inserted *vide* Finance Act, 2010 shall be re-numbered as clause (12);

(2) in the First Schedule,—

(a) in Table I, in column (1),—

- (i) for serial numbers 9, 10 and 11 and the corresponding entries relating thereto in columns (2), (3) and (4), the following shall be substituted, namely:—

9.	Locally produced cigarettes if their retail price exceeds twenty two rupees and eighty six paisas per ten cigarettes.	24.02	Sixty five per cent of the retail price
10.	Locally produced cigarettes if their retail price exceeds thirteen rupees and thirty six paisas per ten cigarettes but does not exceed twenty two rupees and eighty six paisas per ten cigarettes.	24.02	Seven rupees and two paisa per ten cigarettes plus seventy per cent per incremental rupee or part thereof.
11.	Locally produced cigarettes if their retail price does not exceed thirteen rupees and thirty six paisas per ten cigarettes.	24.02	Seven rupees and two paisa per ten cigarettes”;

- (ii) against serial number 13, in column (4), for the word “five” the word “four” shall be substituted; and
- (iii) serial numbers 22, 23, 24, 25, 27, 42, 43, 44, 45 and 50 and the corresponding entries relating thereto in column (2), (3) and (4) shall be omitted;
- (b) after Table-I, in the interpretation clause, at the end, for the existing ‘*Restriction*’, the following shall be substituted namely:—

“Restrictions.—(1) For the purpose of levy, collection and payment of duty at the rates specified in column (4) against serial numbers 9, 10 and 11, no cigarette manufacturer shall reduce price from the level adopted on the day of announcement of the latest Budget.

(2) **Variants at different price points.**—No manufacturer or importer of cigarette can introduce or sell a new cigarette brand variant of the same existing brand family at a price lower than the lowest actual price of the existing variant of the same brand family. For the purposes of this restriction, current minimum price variant of existing brand means the lowest price of a brand variant on the day of announcement of Budget 2012-13.

(3) **Minimum Price of New Brands.**—Any new brand introduced in the market shall not be priced and sold lower than 5% below the price of the Most Popular Price Category (MPPC). MPPC is the price point at which the highest number of excise tax paid cigarettes are sold in the previous fiscal year.”; and

(c) in Table-II, in column (1) against S.No.3, in column (2),—

- (i) against clause (a), in column (4), for the word “twenty”, the word “sixty” shall be substituted;
- (ii) in clause (b), the words “to or” shall be omitted and shall be deemed to have been so omitted with effect from 1st July, 2008; and
- (iii) for clause (b), the following shall be substituted, namely:—

“(b) services provided or rendered in respect of travel by air of the passengers embarking on international journey from Pakistan,—

(i) Economy and economy plus.

Three thousand eight hundred and forty rupees

(ii) Club, business and first class.

Six thousand eight hundred and forty rupees"; and

- (d) in the Third Schedule, in Table-II, after serial number 6 in column (1) and the entries relating thereto in columns (2) and (3), the following new serial numbers and entries relating thereto shall be added, namely:—

"7. Live stock insurance	9813.1600
8. Services provided by Asset Management Companies with effect from 1 st of July, 2007.	Respective headings."

19. **Amendment of Act XXI of 2011.**— In the Gas infrastructure Development Cess Act, 2011 (XXI of 2011), for the Second Schedule, the following shall be substituted, namely:—

"THE SECOND SCHEDULE
[see section 3(1)]

S. No.	Sector	Maximum Rate of Cess (Rs/MMBTU)
(1)	(2)	(3)
1.	Fertilizer - Feed Stock (except for the fertilizer plants having fixed price contracts)	300
2.	Compressed Natural Gas (CNG)	
(a)	Region-I KPK, Baluchistan & Potohar Region (Rawalpindi, Islamabad & Gujarkhan)	300
(b)	Region-II Sindh & Punjab (Excluding Potohar Region)	200
3.	Industrial (including Captive Power)	100
4.	WAPDA/KESC/GENCOs	100
5.	Independent Power Plants (IPPs)	100
6.	Commercial	-
7.	Domestic	-
8.	Cement	-
9.	Liberty Power Plant	-

**DECLARATION UNDER THE PROVISIONAL
COLLECTION OF TAXES ACT, 1931 (XVI OF 1931)**

The provisions of sub-section (15) of section 4, sub-sections (3) and (4) of section 10 and sub-section (2)(a)(i), sub-section (2)(a)(iii) and sub-section (2)(b) of section 18 of this Act shall have effect, for the purposes of this declaration and for the purposes of the provisions of Provisional Collection of Taxes Act, 1931 (XVI of 1931), as if they were provisions for imposition of duties and taxes of customs, sales tax and federal excise. It is hereby declared accordingly in terms of section 3 of the said Act that it is expedient in public interest that the aforesaid provisions shall have effect from the 2nd June, 2012.

THE SCHEDULE

[See Section 4(15)]

THE FIRST SCHEDULE

**TO THE CUSTOMS ACT, 1969
(IV OF 1969)**

(PAKISTAN CUSTOMS TARIFF)

THE SCHEDULE**[SEE SECTION 4 (15)]****“THE FIRST SCHEDULE
(PAKISTAN CUSTOMS TARIFF)”****TABLE OF CONTENTS****LIST OF SECTION AND CHAPTER TITLES OF THE FIRST
SCHEDULE****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 Notes.**

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 fruit; 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 specified or included.

SECTION III**ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.****Section Notes.**

15. Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES****Section Notes.**

16. Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
17. Sugars and sugar confectionery.
18. Cocoa 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****Section Notes.**

25. Salt; sulphur, earths and stone; plastering materials, lime and cement.
26. Ores, slag and ash.

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

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES.

Section Notes.

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilizers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter, paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Section Notes.

39. Plastics and articles thereof.
40. Rubber and articles thereof.

SECTION VIII**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUTS(OTHER THAN SILK WORM GUT)****Section Notes.**

- 41. Raw hides and skins (other than furskins) and leather.
- 42. Articles of leather; saddlery and harness; travel goods, handbags and similar container; 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.****Section Notes.**

- 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.****Section Notes.**

- 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 fabrics.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments; strip and the like of man-made textile materials.
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****Section Notes.**

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

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

Section Notes.

- 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.**

Section Notes.

- 71. Natural or cultured pearls, precious or semi-precious stones, precious metals, metal 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; cermets; 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 signaling 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.****Section Notes.**

- 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.

Section Notes.

- 93. Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Section Notes.

- 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

Section Notes.

- 97. Works of art, collectors' pieces and antiques.
- 98. Services (Federal Excise rates)
- 99. Special classification provisions.

ABBREVIATIONS AND SYMBOLS

AC	-	alternating current
ASTM	-	American Society for Testing Materials
Bq	-	Becquerel
°C	-	degree(s) Celsius
cc	-	cubic centimetre(s)
cg	-	centigrams(s)
cm	-	centimeter(s)
cm ²	-	square centimeter(s)
cm ³	-	square centimeter(s)
cN	-	centinewton(s)
DC	-	direct current
g	-	gram(s)
Hz	-	hertz
IR	-	infra-red
kcal	-	kilocalorie(s)
kg	-	kilogram(s)
kgf	-	kilogram(s)
kN	-	kilonewton(s)
kPa	-	kilopascal(s)
kV	-	kilovolt(s)
kVA	-	kilovolt(s)-ampere(s)
kvar	-	kilovolt(s)-ampere(s)-reactive
kW	-	kilowatt(s)
kWh	-	Kilowatt hour
l	-	litre(s)
LDT	-	Light displacement tonnage
m	-	meter
m-	-	meta-
m ²	-	square metre(s)
m ³	-	cubic meter
μCi	-	microcurie
mm	-	millimetre
mN	-	millinewton(s)
MPa	-	megapascal(s)
MW	-	mega watt
N	-	newton(s)
No.	-	number
o-	-	ortho-
p-	-	para
t	-	tonne(s)
u	-	unit
UV	-	ultra-violet
V	-	volt(s)
Vol.	-	volume
W	-	watt(s)
%	-	percent
X°	-	x degree(s)

GENERAL RULES FOR INTERPRETATION OF THIS SCHEDULE

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 un-finished, 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 failing 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 substances with other materials or substance. 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 affected 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 except Chapter 99 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.

Pakistan Rules

- 1. For the purposes of interpretation, "Explanatory Notes to the Harmonized Commodity Description and Coding System"(2012 version) published by World Customs Organization, Brussels as amended from time to time shall be considered authentic source of interpretation.
- 2. For the purpose of classification in the First Schedule to Customs Act, 1969 (IV of 1969), the Board shall be the final authority to determine classification of any item meant to be imported or exported.

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1

Live animals

Note.

- 1.- This Chapter covers all live animals except:
 - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - (b) Cultures of micro-organisms and other products of heading 30.02; and
 - (c) Animals of heading 95.08.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
01.01		Live horses, asses, mules and hinnies.	
		- Horses:	
0101.2100		-- Pure-bred breeding animals	5
0101.2900		-- Other	5
0101.3000		- Asses	5
0101.9000		- Other	5
01.02		Live bovine animals.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Cattle:	
		- - Pure-bred breeding animals:	
0102.2110		- - - Bulls	0
0102.2120		- - - Cows	0
0102.2130		- - - Oxen	0
0102.2190		- - - Other	0
		- - Other:	
0102.2910		- - - Bulls	0
0102.2920		- - - Cows	0
0102.2930		- - - Oxen	0
0102.2990		- - - Other	0
		- Buffalo:	
0102.3100		- - Pure-bred breeding animals	0
0102.3900		- - Other	0
0102.9000		- Other	0
01.03		Live swine.	
0103.1000		- Pure- bred breeding animals	25
		- Other:	
0103.9100		- - Weighing less than 50 kg	25
0103.9200		- - Weighing 50 kg or more	25
01.04		Live sheep and goats.	
0104.1000		- Sheep	0
0104.2000		- Goats	0
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	
		- Weighing not more than 185 g:	
0105.1100		- - Fowls of the species <i>Gallus domesticus</i> (chicken)	5
0105.1200		- - Turkeys	5
0105.1300		- - Ducks	5
0105.1400		- - Geese	5

Heading Sub-heading (1)	Code suffix (2)	(3)	(4)
0105.1500		- - Guinea fowls	5
		- Other:	
0105.9400		- - Fowls of the species <i>Gallus domesticus</i> (chicken)	5
0105.9900		- - Other	5
01.06		Other live animals.	
		- Mammals:	
0106.1100		- - Primates	5
0106.1200		- - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	5
0106.1300		- - Camels and other camelids (<i>Camelidae</i>)	5
0106.1400		- - Rabbits and hares	5
0106.1900		- - Other	5
0106.2000		- Reptiles (including snakes and turtles)	5
		- Birds:	
		- - Birds of prey:	
0106.3110		- - - Falcons	5
0106.3190		- - - Other	5
0106.3200		- - Psittaciiformes (including parrots, parakeets, macaws and cockatoos)	5
0106.3300		- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	5
0106.3900		- - Other	5
		- Insects:	
0106.4100		- - Bees	5
0106.4900		- - Other	5
0106.9000		- Other	5

Chapter 2

Meat and edible meat offal

Note.

- 1.- This Chapter does not cover :

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 (b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
 (c) Animal fat, other than products of heading 02.09 (Chapter 15).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
02.01		Meat of bovine animals, fresh or chilled.	
0201.1000		- Carcasses and half- carcasses	0
0201.2000		- Other cuts with bone in	0
0201.3000		- Boneless	0
02.02		Meat of bovine animals, frozen.	
0202.1000		- Carcasses and half- carcasses	0
0202.2000		- Other cuts with bone in	0
0202.3000		- Boneless	0
02.03		Meat of swine, fresh, chilled or frozen.	
		- Fresh or chilled:	
0203.1100		-- Carcasses and half-carcasses	25
0203.1200		-- Hams, shoulders and cuts thereof, with bone in	25
0203.1900		-- Other	25
		- Frozen:	
0203.2100		-- Carcasses and half-carcasses	25
0203.2200		-- Hams, shoulders and cuts thereof, with bone in	25
0203.2900		-- Other	25
02.04		Meat of sheep or goats, fresh, chilled or frozen.	
0204.1000		- Carcasses and half carcasses of lamb, fresh or chilled	0
		- Other meat of sheep, fresh or chilled:	
0204.2100		-- Carcasses and half-carcasses	0
0204.2200		-- Other cuts with bone in	0
0204.2300		-- Boneless	0
0204.3000		- Carcasses and half- carcasses of lamb, frozen	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other meat of sheep, frozen:	
0204.4100		-- Carcasses and half-carcasses	0
0204.4200		-- Other cuts with bone in	0
0204.4300		-- Boneless	0
0204.5000		- Meat of goats	0
0205.0000		Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	20
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	5
		- Of bovine animals, frozen:	
0206.2100		-- Tongues	5
0206.2200		-- Livers	5
0206.2900		-- Other	5
0206.3000		- Of swine, fresh or chilled	25
		- Of swine, frozen:	
0206.4100		-- Livers	25
0206.4900		-- Other	25
0206.8000		- Other, fresh or chilled	5
0206.9000		- Other, frozen	5
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
		- Of fowls of the species <i>Gallus domesticus</i> :	
0207.1100		-- Not cut in pieces, fresh or chilled	25
0207.1200		-- Not cut in pieces, frozen	25
0207.1300		-- Cuts and offal, fresh or chilled	25
0207.1400		-- Cuts and offal, frozen	25
		- Of turkeys:	
0207.2400		-- Not cut in pieces, fresh or chilled	25
0207.2500		-- Not cut in pieces, frozen	25
0207.2600		-- Cuts and offal, fresh or chilled	25
0207.2700		-- Cuts and offals, frozen	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Of ducks:	
0207.4100		- - Not cut in pieces, fresh or chilled	25
0207.4200		- - Not cut in pieces, frozen	25
0207.4300		- - Fatty livers, fresh or chilled	25
0207.4400		- - Other, fresh or chilled	25
0207.4500		- - Other, frozen	25
		- Of geese:	
0207.5100		- - Not cut in pieces, fresh or chilled	25
0207.5200		- - Not cut in pieces, frozen	25
0207.5300		- - Fatty livers, fresh or chilled	25
0207.5400		- - Other, fresh or chilled	25
0207.5500		- - Other, frozen	25
0207.6000		- Of guinea fowls	25
02.08		Other meat and edible meat offal, fresh, chilled or frozen.	
0208.1000		- Of rabbits or hares	20
0208.3000		- Of primates	20
0208.4000		- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20
0208.5000		- Of reptiles (including snakes and turtles)	20
0208.6000		- Of camels and other camelids (<i>Camelidae</i>)	20
0208.9000		- Other	20
		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
0209.1000		- Of pigs	25
0209.9000		- Other	25
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:	

Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
0210.1100		- - Hams, shoulders and cuts thereof, with bone in	25
0210.1200		- - Bellies (streaky) and cuts thereof	25
0210.1900		- - Other	25
0210.2000		- Meat of bovine animals	20
		- Other, including edible flours and meals of meat or meat offal :	
0210.9100		- - Of primates	20
0210.9200		- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	20
0210.9300		- - Of reptiles (including snakes and turtles)	20
0210.9900		- - Other	20

Chapter-3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover:

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
03.01		Live fish.	
		- Ornamental fish:	
0301.1100		-- Freshwater	10
0301.1900		-- Other	10
		- 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>)	10
0301.9200		-- Eels (<i>Anguilla</i> spp.)	10
0301.9300		-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10
0301.9400		-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	10
0301.9500		-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0301.9900		-- Other	10
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
		- Salmonidae, excluding livers and roes:	
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>)	10
0302.1300		-- 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>)	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0302.1400		-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0302.1900		-- Other	10
		- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:	
0302.2100		-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	10
0302.2200		-- Plaice (<i>Pleuronectes platessa</i>)	10
0302.2300		-- Sole (<i>Solea</i> spp.)	10
0302.2400		-- Turbots (<i>Psetta maxima</i>) (+)	10
0302.2900		-- Other	10
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:	
0302.3100		-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10
0302.3200		-- Yellowfin tunas (<i>Thunnus albacares</i>)	10
0302.3300		-- Skipjack or stripe-bellied bonito	10
0302.3400		-- Bigeye tunas (<i>Thunnus obesus</i>)	10
0302.3500		-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	10
0302.3600		-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0302.3900		-- Other	10
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:	
0302.4100		-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0302.4200		-- Anchovies (<i>Engraulis</i> spp.)	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0302.4300		-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>sardinella</i> spp.), brisling or sprats (<i>Sprattus Sprattus</i>)	10
0302.4400		-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10
0302.4500		-- Jack and horse mackerel (<i>Trachurus</i> spp.)	10
0302.4600		-- Cobia (<i>Rachycentron canadum</i>)	10
0302.4700		-- Swordfish (<i>Xiphias gladius</i>)	10
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:	
0302.5100		-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0302.5200		-- Haddock (<i>Melanogrammus aeglefinus</i>)	10
0302.5300		-- Coalfish (<i>Pollachius virens</i>)	10
0302.5400		-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10
0302.5500		-- Alaska pollack (<i>Theragra chalcogramma</i>)	10
0302.5600		-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10
0302.5900		-- Other	10
		- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes:	
0302.7100		-- Tilapias (<i>Oreochromis</i> spp.)	10
0302.7200		-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10
0302.7300		-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10
0302.7400		-- Eels (<i>Anguilla</i> spp.)	10
0302.7900		-- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other fish, excluding livers and roes:	
0302.8100		- - Dogfish and other sharks	10
0302.8200		- - Rays and skates (<i>Rajidae</i>)	10
0302.8300		- - Toothfish (<i>Dissostichus spp.</i>)	10
0302.8400		- - Seabass (<i>Dicentrarchus spp.</i>)	10
0302.8500		- - Seabream (<i>Sparidae</i>)	10
0302.8900		- - Other	10
0302.9000		- Livers and roes	10
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
		- Salmonidae, excluding livers and roes:	
0303.1100		- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10
0303.1200		- - Other Pacific salmon (<i>Oncorhynchus gorbusha</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>), excluding livers and roes:	10
0303.1300		- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0303.1400		- - 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>)	10
0303.1900		- - Other	10
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:	
0303.2300		- - Tilapias (<i>Oreochromis spp.</i>)	10
0303.2400		- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0303.2500		-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10
0303.2600		-- Eels (<i>Anguilla</i> spp.)	10
0303.2900		-- Other	10
		- 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>)	10
0303.3200		-- Plaice (<i>Pleuronectes platessa</i>)	10
0303.3300		-- Sole (<i>Solea</i> spp.)	10
0303.3400		-- Turbhots (<i>Psetta maxima</i>)	10
0303.3900		-- Other	10
		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0303.4100		-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10
0303.4200		-- Yellowfin tunas (<i>Thunnus albacares</i>)	10
0303.4300		-- Skipjack or stripe-bellied bonito	10
0303.4400		-- Bigeye tunas (<i>Thunnus obesus</i>)	10
0303.4500		-- Atlantic and pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	10
0303.4600		-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10
0303.4900		-- Other	10
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:	
0303.5100		-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0303.5300		-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	10
0303.5400		-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	10
0303.5500		-- Jack and horse mackerel (<i>Trachurus spp.</i>)	10
0303.5600		-- Cobia (<i>Rachycentron canadum</i>)	10
0303.5700		-- Swordfish (<i>Xiphias gladius</i>)	10
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:	
0303.6300		-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0303.6400		-- Haddock (<i>Melanogrammus aeglefinus</i>)	10
0303.6500		-- Coalfish (<i>Pollachius virens</i>)	10
0303.6600		-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	10
0303.6700		Alaska pollack (<i>Theragra chalcogramma</i>)	10
0303.6800		Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10
0303.6900		-- Other	10
		- Other fish, excluding livers and roes:	
0303.8100		-- Dogfish and other sharks	10
0303.8200 *		-- Rays and skates (<i>Rajidae</i>)	10
0303.8300		-- Toothfish (<i>Dissostichus spp.</i>)	10
0303.8400		-- Seabass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	10
0303.8900		-- Other	10
0303.9000		- Livers and roes	10
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):	
0304.3100		-- Tilapias (<i>Oreochromis</i> spp.)	10
0304.3200		-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10
0304.3300		-- Nile perch (<i>Lates niloticus</i>)	10
0304.3900		-- Other	10
		- Fresh or chilled fillets of other fish:	
0304.4100		-- 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>)	10
0304.4200		-- 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>)	10
0304.4300		-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10
0304.4400		-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10
0304.4500		-- Swordfish (<i>Xiphias gladius</i>)	10
0304.4600		-- Toothfish (<i>Dissostichus</i> spp.)	10
0304.4900		-- Other	10
		- Other, fresh or chilled:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0304.5100		- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10
0304.5200		- - Salmonidae	10
0304.5300		- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10
0304.5400		- - Swordfish (<i>Xiphias gladius</i>)	10
0304.5500		- - Toothfish (<i>Dissostichus spp.</i>)	10
0304.5900		- - Other	10
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	
0304.6100		- - Tilapias (<i>Oreochromis spp.</i>)	10
0304.6200		- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	10
0304.6300		- - Nile perch (<i>Lates niloticus</i>)	10
0304.6900		- - Other	10
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	
0304.7100		- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10
0304.7200		- - Haddock (<i>Melanogrammus aeglefinus</i>)	10
0304.7300		- - Coalfish (<i>Pollachius virens</i>)	10
0304.7400		- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0304.7500		- - Alaska pollack (<i>Theragra chalcogramma</i>)	10
0304.7900		- - Other	10
		- Frozen fillets of other fish:	
0304.8100		-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus</i> <i>rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0304.8200		- - 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>)	10
0304.8300		-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10
0304.8400		- - Swordfish (<i>Xiphias gladius</i>)	10
0304.8500		- - Toothfish (<i>Dissostichus spp.</i>)	10
0304.8600		- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0304.8700		- - Tunas (of the genus <i>Thunnus</i>) skipjack or stripe- bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	10
0304.8900		- - Other	10
		- Other, frozen:	
0304.9100		- - Swordfish (<i>Xiphias gladius</i>)	10
0304.9200		- - Toothfish (<i>Dissostichus spp.</i>)	10
0304.9300		-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius</i> <i>spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> <i>spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10
0304.9400		- - Alaska Pollack (<i>Theragra chalcogramma</i>)	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0304.9500		-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	10
0304.9900		-- Other	10
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305.1000		- Flours, meals and pellets of fish, fit for human consumption	10
0305.2000		- Livers and roes of fish, dried, smoked, salted or in brine	10
		- Fish fillets, dried, salted or in brine, but not smoked:	
0305.3100		-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	10
0305.3200		-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	10
0305.3900		-- Other	10
		- Smoked fish, including fillets, other than edible fish offal:	
0305.4100		-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</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>)	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0305.4200		- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0305.4300		- - 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>)	10
0305.4400		- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10
0305.4900		- - Other	10
		- Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305.5100		- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	10
0305.5900		- - Other	10
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.6100		- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0305.6200		- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	10
0305.6300		- - Anchovies (<i>Engraulis</i> spp.)	10
0305.6400		- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10
0305.6900		- - Other	10
		- Fish fins, heads, tails, maws and other edible fish offal:	
0305.7100		- - Shark fins	10
0305.7200		- - Fish heads, tails and maws	10

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
0305.7900		-- Other	10
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; 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.)	10
0306.1200		-- Lobsters (<i>Homarus</i> spp.)	10
0306.1400		-- Crabs	10
0306.1500		-- Norway lobsters (<i>Nephrops norvegicus</i>)	10
0306.1600		-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10
0306.1700		-- Other shrimps and prawns	10
0306.1900		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10
		- Not frozen:	
0306.2100		-- Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10
0306.2200		-- Lobsters (<i>Homarus</i> spp.)	10
0306.2400		-- Crabs	10
0306.2500		-- Norway lobsters (<i>Nephrops norvegicus</i>)	10
0306.2600		-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	10
0306.2700		-- Other shrimps and prawns	10
0306.2900		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	
		- Oysters:	
0307.1100		-- Live, fresh or chilled	5
0307.1900		-- Other	5
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307.2100		-- Live, fresh or chilled	5
0307.2900		-- Other	5
		- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):	
0307.3100		-- Live, fresh or chilled	5
0307.3900		-- Other	5
		- 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	5
0307.4900		-- Other	5
		- Octopus (<i>Octopus</i> spp.):	
0307.5100		-- Live, fresh or chilled	5
0307.5900		-- Other	5
0307.6000		- Snails, other than sea snails	5
		- Clams, cockles and arkshells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):	
0307.7100		-- Live, fresh or chilled	5
0307.7900		-- Other	5
		- Abalone (<i>Haliotis</i> spp.):	
0307.8100		-- Live, fresh or chilled	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0307.8900		-- Other	5
		- Other, including flours, meals and pellets fit for human consumption:	
0307.9100		-- Live, fresh or chilled	5
0307.9900		-- Other	5
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuriidae</i>):	
0308.1100		-- Live, fresh or chilled	5
0308.1900		-- Other	5
		- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus osculentus</i>):	
0308.2100		-- Live, fresh or chilled	5
0308.2900		-- Other	5
0308.3000		- Jellyfish (<i>Rhopilema</i> spp.)	5
0308.9000		- Other	5

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 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 milk fat 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 milk fat 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 04.06 provided that they have the three following characteristics:

- (a) a milk fat content, by weight of the dry matter, of 5 % or more;
- (b) a dry matter content, by weight, of at least 70 % but not exceeding 85%; and
- (c) they are moulded or capable of being moulded.

4.- This Chapter does not cover:

- (a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 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 35.02) or globulins (heading 35.04).

- 1.- For the purposes of sub-heading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, 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 sub-heading 0405.10 the term "butter" does not include dehydrated butter or ghee (sub-heading 0405.90).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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 %	25
0401.2000		- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	25
0401.4000		- Of a fat content, by weight, exceeding 6 % but not exceeding 10%	25
0401.5000		- Of a fat content, by weight, exceeding 10%	25
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.	
0402.1000		- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	25
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%.	
0402.2100		- - Not containing added sugar or other sweetening matter	25
0402.2900		- - Other	25
		- Other:	
0402.9100		- - Not containing added sugar or other sweetening matter	25
0402.9900		- - Other	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	30
0403.9000		- Other	30
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.	
		- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:	
0404.1010		- - - Whey powder	25
0404.1090		- - - Other	25
0404.9000		- Other	25
04.05		Butter and other fats and oils derived from milk; dairy spread.	
0405.1000		- Butter	30
0405.2000		- Dairy spreads	30
0405.9000		- Other	30
04.06		Cheese and curd.	
		- Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
0406.1010		- - - Cheese	30
0406.1020		- - - Curd	30
0406.1090		- - - Other	30
0406.2000		- Grated or powdered cheese, of all kinds	30
0406.3000		- Processed cheese, not grated or powdered	30
0406.4000		- Blue- veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0406.9000		- Other cheese	30
04.07		Birds' eggs, in shell, fresh, preserved or cooked.	-
		- Fertilised eggs for incubation:	
0407.1100		- - Of fowls of the species <i>Gallus domesticus</i> (chicken)	5
0407.1900		- - Other	5
		- Other:	
0407.2100		- - Of fowls of the species <i>Gallus domesticus</i> (chicken)	5
0407.2900		- - Other	5
0407.9000		- Other	5
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	15
0408.1900		- - Other	15
		- Other:	
0408.9100		- - Dried	5
0408.9900		- - Other	5
0409.0000		Natural honey.	30
0410.0000		Edible products of animal origin, not elsewhere specified or included.	20

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 05.05 and parings and similar waste of raw hides or skins of heading 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 96.03).
- 2.- For the purposes of heading 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, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
- 4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0501.0000		Human hair, unworked, whether or not washed or scoured; waste of human hair.	5
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	
0502.1000		- Pigs', hogs' or boars bristles and hair and waste thereof	25

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / (1)	Statistical (2)		
0502.9000		- Other	25
[05.03]			
0504.0000		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	5
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	5
0505.9000		- Other	5
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	5
		- Other:	
0506.9010		--- Bones (powder)	5
0506.9020		--- Bones (waste)	5
0506.9090		--- Other	5
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	5
		- Other:	
0507.9010		--- Horns	5
0507.9090		--- Other	5
05.08		Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0508.0010		--- Shells	5
0508.0090		--- Other	5
[05.09]			
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.	5
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
0511.1000		- Bovine semen	0
		- Other:	
		- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
0511.9110		--- Fish eggs	0
0511.9190		--- Other	5
		- - Other:	
0511.9910		--- Silk worm eggs	5
0511.9920		--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	20
0511.9990		--- Other	5

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 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 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 97.01.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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 12.12.	
		- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant;	
0601.1010		- - - Bulbs	0
0601.1090		- - - Other	0
0601.2000		- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.	
0602.1000		- Unrooted cuttings and slips	0
0602.2000		- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0602.3000		- Rhododendrons and azaleas, grafted or not	0
0602.4000		- Roses, grafted or not	0
		- Other:	
0602.9010		- - - Mushroom spawn	0
0602.9090		- - - Other	0
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.	
		- Fresh:	
0603.1100		- - Roses	20
0603.1200		- - Carnations	20
0603.1300		- - Orchids	20
0603.1400		- - Chrysanthemums	20
0603.1500		- - Lilies (<i>Lilium app.</i>)	20
0603.1900		- - Other	20
0603.9000		- Other	20
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.	
0604.2000		- Fresh	15
0604.9000		- Other	15

Chapter-7

Edible vegetables and certain roots and tubers

Notes.

- 1.- This Chapter does not cover forage products of heading 12.14.

- 2.- In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" pumpkins, aubergines, sweet corn (*Zea mays* var. *saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
- dried leguminous vegetables, shelled (heading 07.13);
 - sweet corn in the forms specified in headings 11.02 to 11.04;
 - flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 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 09.04).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
07.01		Potatoes, fresh or chilled.	
0701.1000		- Seed	0
0701.9000		- Other	0
0702.0000		Tomatoes, fresh or chilled.	0
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
0703.1000		- Onions and shallots	0
0703.2000		- Garlic	0
0703.9000		- Leeks and other alliaceous vegetables	10
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
0704.1000		- Cauliflowers and headed broccoli	0
0704.2000		- Brussels sprouts	5
0704.9000		- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
		- Lettuce:	
0705.1100		- - Cabbage lettuce (head lettuce)	5
0705.1900		- - Other	5
		- Chicory:	
0705.2100		- - Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	5
0705.2900		- - Other	5
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
0706.1000		- Carrots and turnips	5
0706.9000		- Other	5
0707.0000		Cucumbers and gherkins fresh or chilled.	5
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
0708.1000		- Peas (<i>Pisum sativum</i>)	5
0708.2000		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	5
0708.9000		- Other leguminous vegetables	5
07.09		Other vegetables, fresh or chilled.	
0709.2000		- Asparagus	5
0709.3000		- Aubergines (egg- plants)	5
0709.4000		- Celery other than celeriac	5
		- Mushrooms and truffles:	
0709.5100		- - Mushrooms of the genus <i>Agaricus</i>	10
		- - Other:	
0709.5910		- - - Globe artichokes	5
0709.5990		- - - Other	10
0709.6000		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	5
0709.7000		- Spinach, New Zealand spinach and orache spinach (garden spinach)	5
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0709.9100		- - Globe artichokes	5
0709.9200		- - Olives	5
0709.9300		- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	5
0709.9900		- - Other	5
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
0710.1000		- Potatoes	15
		- Leguminous vegetables, shelled or unshelled:	
0710.2100		- - Peas (<i>Pisum sativum</i>)	15
0710.2200		- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	15
0710.2900		- - Other	15
0710.3000		- Spinach, New Zealand spinach and orache spinach (garden spinach)	15
0710.4000		- Sweet corn	15
0710.8000		- Other vegetables	15
0710.9000		- Mixtures of vegetables	15
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.	
0711.2000		- Olives	15
0711.4000		- Cucumbers and gherkins	15
		- Mushrooms and truffles:	
0711.5100		- - Mushrooms of the genus <i>Agaricus</i>	15
0711.5900		- - Other	15
0711.9000		- Other vegetables; mixtures of vegetables	15
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
0712.2000		- Onions	15
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), Jelly fungi (<i>Tremella spp.</i>) and truffles:	
0712.3100		- - Mushrooms of the genus <i>Agaricus</i>	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0712.3200		- - Wood ears (<i>Auricularia spp.</i>)	15
0712.3300		- - Jelly fungi (<i>Tremella spp.</i>)	15
0712.3900		- - Other	15
0712.9000		- Other vegetables; mixtures of vegetables	15
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.1000		- Peas (<i>Pisum sativum</i>)	0
		- Chickpeas (garbanzos):	
0713.2010		- - - Grams (dry whole)	0
0713.2020		- - - Grams split	0
0713.2090		- - - Other	0
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
0713.3100		- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0
0713.3200		- - Small red (Adzuki) beans (<i>Phaseolus or vigna angularis</i>)	0
0713.3300		- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	0
0713.3400		- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	0
0713.3500		- - Cow peas (<i>Vigna unguiculata</i>)	0
		- - Other:	
0713.3910		- - - Green beans (dry whole)	0
0713.3920		- - - Green beans (split)	0
0713.3990		- - - Other	0
		- - Lentils:	
0713.4010		- - - Dry whole	0
0713.4020		- - - Split	0
0713.5000		- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	0
0713.6000		- Pigeon peas (<i>Cajanus cajan</i>)	0
		- Other:	
0713.9010		- - - Black matpe (dry whole)	0

Heading / Sub-heading	Statistical suffix	DESCRIPTION	Rate
(1)	(2)	(3)	(4)
0713.9020		- - - Mash dry whole	0
0713.9030		- - - Mash split or washed	0
0713.9090		- - - Other	0
0714		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)	5
0714.2000		- Sweet potatoes	5
0714.3000		- Yams (<i>Dioscorea spp.</i>)	5
0714.4000		- Taro (<i>Colocasia spp.</i>)	5
0714.5000		- Yautia (<i>Xanthosoma spp.</i>)	5
0714.9000		- Other	5

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 (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup),

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

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	5
0801.1200		-- In the inner shell (endocarp)	10
		-- Other:	
0801.1910		--- Seed	0
0801.1990		--- Other	10
		- Brazil nuts:	
0801.2100		-- In shell	10
0801.2200		-- Shelled	10
		- Cashew nuts:	
0801.3100		-- In shell	5
0801.3200		-- Shelled	5
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
		- Almonds:	
0802.1100		-- In shell	5
0802.1200		-- Shelled	10
		- Hazelnuts or filberts (<i>Corylus spp.</i>):	
0802.2100		-- In shell	10
0802.2200		-- Shelled	10
		- Walnuts:	
0802.3100		-- In shell	10
0802.3200		-- Shelled	10
		- Chestnuts (<i>Castanea spp.</i>):	
0802.4100		-- In shell	10
0802.4200		-- Shelled	10
		- Pistachios:	
0802.5100		-- In shell	5
0802.5200		-- Shelled	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Macadamia nuts:	
0802.6100		- - In shell	10
0802.6200		- - Shelled	10
0802.7000		- Kola nuts (<i>Cola spp.</i>)	10
0802.8000		- Areca nuts (betel nuts)	5
0802.9000		- Other	10
		Bananas, including plantains, fresh or dried.	
0803.1000		- Plantains	25
0803.9000		- Other	25
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
		- Dates:	
0804.1010		- - - Fresh	30
0804.1020		- - - Dried	30
0804.2000		- Figs	30
0804.3000		- Pineapples	30
0804.4000		- Avocados	30
		- Guavas, mangoes and mangosteens:	
0804.5010		- - - Guavas	30
0804.5020		- - - Mangoes	30
0804.5030		- - - Mangosteens	30
0804.5040		- - - Frozen mango	30
0804.5050		- - - Mango pulp	30
0804.5090		- - - Other	30
08.05		Citrus fruit, fresh or dried.	
0805.1000		- Oranges	30
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:	
0805.2010		- - - Kino (fresh)	30
0805.2090		- - - Other	30
0805.4000		- Grapefruit, including pomelos	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0805.5000		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	30
0805.9000		- Other	30
08.06		Grapes, fresh or dried.	
0806.1000		- Fresh	30
0806.2000		- Dried	30
08.07		Melons (including watermelons) and papaws (papayas), fresh.	
		- Melons (including watermelons):	
0807.1100		- - Watermelons	30
0807.1900		- - Other	30
0807.2000		- Papaws (papayas)	30
08.08		Apples, pears and quinces, fresh.	
0808.1000		- Apples	30
0808.3000		- Pears	30
0808.4000		- Quinces	30
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809.1000		- Apricots	30
		- Cherries:	
0809.2100		- - Sour cherries (<i>Prunus cerasus</i>)	30
0809.2900		- - Other	30
0809.3000		- Peaches, including nectarines	30
0809.4000		- Plums and sloes	30
08.10		Other fruit, fresh.	
0810.1000		- Strawberries	30
0810.2000		- Raspberries, blackberries, mulberries and loganberries	30
0810.3000		- Black, white or red currants and gooseberries	30
0810.4000		- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	30
0810.5000		- Kiwifruit	30
0810.6000		- Durians	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0810.7000		- Persimmons	30
		- Other:	
0810.9010		--- Pomegranates	30
0810.9090		--- Other	30
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	30
0811.2000		- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30
0811.9000		- Other	30
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	30
0812.9000		- Other	30
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
0813.1000		- Apricots	30
0813.2000		- Prunes	30
0813.3000		- Apples	30
		- Other fruit:	
0813.4010		--- Tamarind	5
0813.4020		--- Cherries	30
0813.4030		--- Pine nut (chilgoza)	30
0813.4040		--- Peaches (arroo)	30
0813.4050		--- Plums (allocha)	30
0813.4060		--- Lichis	30
0813.4070		--- Raisins	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0813.4090		- - - Other	30
0813.5000		- Mixtures of nuts or dried fruits of this Chapter	30
0814.0000		Peel of citrus fruit or melons (including watermelons) fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	30

Chapter-9

Coffee, tea, maté and spicesA

Notes.

1.- Mixtures of the products of headings 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 09.10.

The addition of other substances to the products of headings 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 21.03.

2.- This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Coffee, not roasted:	
0901.1100		-- Not decaffeinated	10
0901.1200		-- Decaffeinated	10
		- Coffee roasted:	
0901.2100		-- Not decaffeinated	10
0901.2200		-- Decaffeinated	10
0901.9000		- Other	10
09.02		Tea, whether or not flavoured.	
0902.1000		- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	10
0902.2000		- Other green tea (not fermented)	10
0902.3000		- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5
		- Other black tea (fermented) and other partly fermented tea:	
0902.4010		--- Tea dust	10
0902.4020		--- Black tea in a packing exceeding 3 kg	5
0902.4090		--- Other	5
0903.0000		Mate.	10
09.04		Pepper of the genus <i>Piper</i>, dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	
		- Pepper:	
		-- Neither crushed nor ground:	
0904.1110		--- Black	5
0904.1120		--- White	5
0904.1130		--- Pepper seeds for sowing	0
0904.1190		--- Other	5
0904.1200		-- Crushed or ground	15
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
		-- Dried, neither crushed nor ground:	
0904.2110		--- Red chillies (whole)	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0904.2120		- - - Red chillies seeds for sowing	0
0904.2190		- - - Other	15
		- - Crushed or ground:	
0904.2210		- - - Red chillies (powder)	15
0904.2290		- - - Other	15
09.05		Vanilla.	
0905.1000		- Neither crushed nor ground	5
0905.2000		- Crushed or ground	5
09.06		Cinnamon and cinnamon- tree flowers.	
		- Neither crushed nor ground :	
0906.1100		- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5
0906.1900		- - Other	5
0906.2000		- Crushed or ground	15
09.07		Cloves (whole fruit, cloves and stems).	
0907.1000		- Neither crushed nor ground	5
0907.2000		- Crushed or ground	5
09.08		Nutmeg, mace and cardamoms.	
		- Nutmeg:	
0908.1100		- - Neither crushed nor ground	5
0908.1200		- - Crushed or ground	5
		- Mace:	
0908.2100		- - Neither crushed nor ground	5
0908.2200		- - Crushed or ground	5
		- Cardamoms:	
		- - Neither crushed nor ground:	
0908.3110		- - - Large	5
0908.3120		- - - Small	5
0908.3200		- - Crushed or ground	5
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
		- Seeds of coriander:	
0909.2100		- - Neither crushed nor ground	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
0909.2200		-- Crushed or ground	0
		- Seeds of cumin:	
0909.3100		-- Neither crushed nor ground	0
0909.3200		-- Crushed or ground	0
		-- Seeds of anise, badian, caraway or fennel; juniper berries:	
0909.6100		-- Neither crushed nor ground	0
0909.6200		-- Crushed or ground	0
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
		- Ginger:	
0910.1100		-- Neither crushed nor ground	15
0910.1200		-- Crushed or ground	15
0910.2000		- Saffron	5
0910.3000		- Turmeric (curcuma)	15
		- Other spices:	
0910.9100		-- Mixtures referred to in Note 1 (b) to this Chapter	15
		-- Other:	
0910.9910		--- Thyme; bay leaves	5
0910.9990		--- Other	15

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 10.06.

2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Sub-heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
10.01		Wheat and meslin.	
		- Durum wheat:	
1001.1100		-- Seed	10
1001.1900		-- Other	10
		- Other:	
1001.9100		-- Seed	10
1001.9900		-- Other	10
10.02		Rye.	
1002.1000		- Seed	5
1002.9000		- Other	5
10.03		Barley.	
1003.1000		- Seed	5
1003.9000		- Other	5
10.04		Oats.	
1004.1000		- Seed	5
1004.9000		- Other	5
10.05		Maize (corn).	
1005.1000		- Seed	0
1005.9000		- Other	10
10.06		Rice.	
		- Rice in the husk (paddy or rough):	
1006.1010		--- Seed for sowing	0
1006.1090		--- Other	10
1006.2000		- Husked (brown) rice	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Semi- milled or wholly milled rice, whether or not polished or glazed:	
1006.3010		- - - Basmati	10
1006.3090		- - - Other	10
1006.4000		- Broken rice	10
10.07		Grain sorghum.	
1007.1000		- Seed	0
1007.9000		- Other	0
10.08		Buckwheat, millet and canary seeds; other cereals.	
1008.1000		- Buckwheat	5
		- Millet:	
1008.2100		- Seed	5
1008.2900		- Other	5
1008.3000		- Canary seeds	0
1008.4000		- Fonio (<i>Digitaria spp.</i>)	5
1008.5000		- Quinoa (<i>Chenopodium quinoa</i>)	5
1008.6000		- Triticale	5
1008.9000		- Other cereals	5

Chapter-11

Products of the milling industry; malt; starches; inulin; wheat gluten

Notes.

1.- This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;

- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 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 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 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 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) and grain sorghum...	45%	2%	-	90%
Rice	45%	1.6%	80%	-
Buckwheat	45%	4%	80%	-

mean products obtained by the fragmentation of cereal grains, or which:

- (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
11.01		Wheat or meslin flour.	
1101.0010		- - - Of Wheat	0
1101.0020		- - - Of Meslin	10
11.02		Cereal flours other than of wheat or meslin.	
1102.2000		- Maize (corn) flour	10
1102.9000		- Other	10
11.03		Cereal groats, meal and pellets.	
		- Groats and meal:	
1103.1100		- - Of wheat	15
1103.1300		- - Of maize (corn)	15
1103.1900		- - Of other cereals	15
1103.2000		- Pellets	15
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
		- Rolled or flaked grains:	
1104.1200		- - Of oats	15
1104.1900		- - Of other cereals	15
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.2200		- - Of oats	15
1104.2300		- - Of Maize (corn)	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1104.2900		- - Of other cereals	15
1104.3000		- Germ of cereals, whole, rolled, flaked or ground	15
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
1105.1000		- Flour, meal and powder	20
1105.2000		- Flakes, granules and pellets	25
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
1106.1000		- Of the dried leguminous vegetables of heading 07.13	15
1106.2000		- Of sago or of roots or tubers of heading 07.14	15
1106.3000		- Of the products of Chapter- 8	15
11.07		Malt, whether or not roasted.	
1107.1000		- Not roasted	10
1107.2000		- Roasted.	10
11.08		Starches; inulin.	
		- Starches:	
1108.1100		- - Wheat starch	15
1108.1200		- - Maize (corn) starch	20
1108.1300		- - Potato starch	10
1108.1400		- - Manioc (cassava) starch	15
1108.1900		- - Other starches	15
1108.2000		- Inulin	15
1109.0000		Wheat gluten, whether or not dried.	15

Chapter-12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Notes.

- 1.- Heading 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 apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 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 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 12.01 to 12.07 or 12.11.
- 4.- Heading 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 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 38.08.

5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

- (a) Dead single-cell micro-organisms of heading 21.02;
- (b) Cultures of micro-organisms of heading 30.02; or
- (c) Fertilizers of heading 31.01 or 31.05.

Subheading Note.

1.- For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram."

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
12.01		Soya beans, whether or not broken.	
1201.1000		- Seed	0
1201.9000		- Other	0
12.02		Ground- nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
1202.3000		- Seed	10
		- Other:	
1202.4100		-- In shell	10
1202.4200		-- Shelled, whether or not broken	10
1203.0000		Copra.	10
1204.0000		Linseed, whether or not broken.	0
12.05		Rape or colza seeds, whether or not broken.	
1205.1000		- Low erucic acid rape or colza seeds	0
1205.9000		- Other	0
1206.0000		Sunflower seeds, whether or not broken.	0
12.07		Other oil seeds and oleaginous fruits, whether or not broken.	
1207.1000		- Palm nuts and kernels	0
		- Cotton seeds:	
1207.2100		-- Seed	0

Heading / Sub-heading	Statistical suffix	DESCRIPTION	Value
(1)	(2)	(3)	(4)
1207.2900		- - Other	0
1207.3000		- Castor oil seeds	0
1207.4000		- Sesamum seeds	0
1207.5000		- Mustard seeds	0
1207.6000		- Safflower (<i>Carthamus tinctorius</i>) seeds	0
1207.7000		- Melon seeds	0
		- Other:	
1207.9100		- - Poppy seeds	5
1207.9900		- - Other	0
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
1208.1000		- Of soya beans	10
		- Other:	
1208.9010		- - - Flours of castor	5
1208.9020		- - - Castor meal	5
1208.9090		- - - Other	5
12.09		Seeds, fruit and spores, of a kind used for sowing.	
1209.1000		- Sugar beet seeds	0
		- Seeds of forage plants:	
1209.2100		- - Lucerne (alfalfa) seeds	0
1209.2200		- - Clover (<i>Trifolium spp.</i>) seeds	0
1209.2300		- - Fescue seeds	0
1209.2400		- - Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0
1209.2500		- - Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0
1209.2900		- - Other	0
1209.3000		- Seeds of herbaceous plants cultivated principally for their flowers	0
		- Other:	
		- - Vegetable seeds:	
1209.9110		- - - Of onion	0
1209.9120		- - - Of tomato	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1209.9130		- - - Of okra	0
1209.9190		- - - Other	0
1209.9900		- - Other	0
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	5
1210.2000		- Hop cones, ground powdered or in the form of pellets; lupulin	5
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.	
1211.2000		- Ginseng roots	5
1211.3000		- Coca leaf	5
1211.4000		- Poppy straw	5
1211.9000		- Other	5
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.	
		- Seaweeds and other algae:	
1212.2100		- - Fit for human consumption	5
1212.2900		- - Other	5
		- Other:	
1212.9100		- - Sugar beet	5
1212.9200		- - Locust beans (carob)	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1212.9300		-- Sugar cane	5
1212.9400		-- Chicory roots	5
1212.9900		-- Other	5
1213.0000		Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.	5
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	5
1214.9000		- Other	5

Chapter 13

lac; gums, resins and other vegetable saps and extracts

Note.

- 1.- Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to :

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);

- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
13.01		Lac; natural gums, resins, gum- resins and oleoresins (for example, balsams).	
1301.2000		- Gum Arabic	15
		- Other:	
1301.9010		--- Cannabis resins and balsams	25
1301.9020		--- Seed lac	15
1301.9090		--- Other	15
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	25
1302.1200		-- Of liquorice	15
1302.1300		-- Of hops	15
1302.1900		-- Other	15
1302.2000		- Pectic substances, pectinates and pectates	15
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.3100		-- Agar-agar	15
		- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:	
1302.3210		--- Guwar gum	25
1302.3290		--- Other	15
1302.3900		-- Other	15

Chapter 14
Vegetable plating 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 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 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	10
1401.2000		- Rattans	5
1401.9000		- Other	5
[14.02]			
[14.03]			
14.04		Vegetable products not elsewhere specified or included.	
1404.2000		- Cotton linters	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other:	
1404.9010		- - - Tendu leaves (biri leaves)	25
1404.9020		- - - Betel leaves	Rs.200/Kg
1404.9030		- - - 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.	10
		- - - 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:	
1404.9041		- - - Broomcorn (<i>Sorghum vulgare</i> var <i>technicum</i>)	20
1404.9049		- - - Other	20
1404.9050		- - - Hena leave and powder	15
1404.9090		- - - Other	25

Section III

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

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Notes.

1.- This Chapter does not cover:

- (a) Pig fat or poultry fat of heading 02.09;
- (b) Cocoa butter, fat or oil (heading 18.04);
- (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
- (d) Greaves (heading 23.01) or residues of headings 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 40.02).
- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
 - 3.- Heading 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 15.22.

Subheading Note.

- 1.- For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
1501.1000		- Lard	25
1501.2000		- Other pig fat	25
1501.9000		- Other	10
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
1502.1000		- Tallow	10
1502.9000		- Other	10
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	25
1503.0090		- - - Other	10

PCT CODE		DESCRIPTION	Cn %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
1504.1000		- Fish- liver oils and their fractions	5
1504.2000		- Fats and oils and their fractions, of fish, other than liver oils	5
1504.3000		- Fats and oils and their fractions, of marine mammals	5
15.05		Wool grease and fatty substances derived therefrom (including lanolin).	
1505.0010		- - - Lanolin	10
1505.0090		- - - Other	10
1506.0000		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5
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.9050/ MT
1507.9000		- Other	Rs.10200/MT
15.08		Ground- nut oil and its fractions, whether or not refined, but not chemically modified.	
1508.1000		- Crude oil	Rs.13150/MT
1508.9000		- Other	Rs.14300/MT
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
1509.1000		- Virgin	Rs.5000/MT
1509.9000		- Other	Rs.6000/MT
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 15.09.	Rs.6000/MT
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
1511.1000		- Crude oil	Rs.8000/ MT
		- Other:	

PCT CODE		DESCRIPTION	CD %
(1)	(2)	(3)	(4)
1511.9010		--- Palm stearin	Rs.9050/ MT
1511.9020		--- RBD Palm Oil	Rs.10800/ MT
1511.9030		--- Palm olein	Rs.9050/ MT
1511.9090		--- Other	Rs.10800/MT
15.12		Sunflower- seed, safflower or cotton- seed oil and fractions thereof, whether or not refined, but not chemically modified.	
		- Sunflower- seed or safflower oil and fractions thereof:	
1512.1100		-- Crude oil	Rs.15000/MT
1512.1900		-- Other	Rs.16800/MT
		- Cotton- seed oil and its fractions:	
1512.2100		-- Crude oil, whether or not gossypol has been removed	Rs.15000/MT
1512.2900		-- Other	Rs.16800/MT
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
		- Coconut (copra) oil and its fractions:	
1513.1100		-- Crude oil	Rs.9050/ MT
1513.1900		-- Other	Rs.10800/MT
		- Palm kernel or babassu oil and fractions thereof:	
1513.2100		-- Crude oil	Rs.9050/MT
1513.2900		-- Other	Rs.10800/MT
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
		- Low erucic acid rape or colza oil and its fractions:	
1514.1100		-- Crude oil	Rs.15000/MT
1514.1900		-- Other	Rs.16800/MT
		- Other:	
1514.9100		-- Crude oil	Rs.9050/ MT

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1514.9900		- - Other	Rs.10200/MT
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	Rs.9500/MT
1515.1900		- - Other	Rs.10800/MT
		- Maize (corn) oil and its fractions:	
1515.2100		- - Crude oil	Rs.15000/MT
1515.2900		- - Other	Rs.16600/MT
1515.3000		- Castor oil and its fractions	Rs.9050/MT
1515.5000		- Sesame oil and its fractions	Rs.9050/MT
1515.9000		- Other	Rs.9050/MT
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.	
1516.1000		- Animal fats and oils and their fractions	Rs.10200/MT
		- Vegetable fats and oils and their fractions:	
1516.2010		- - - Vegetable fats and their fractions	Rs.10200/MT
1516.2020		- - - Vegetable oils and their fractions	Rs.10200/MT
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 15.16.	
1517.1000		- Margarine, excluding liquid margarine	Rs.10800/MT
1517.9000		- Other	Rs.10800/MT

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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 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.	Rs.10800/MT
[15.19]			
1520.0000		Glycerol, crude; glycerol waters and glycerol lyes.	10
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
1521.1000		- Vegetable waxes	10
		- Other:	
1521.9010		--- Bees wax	10
1521.9090		--- Other	10
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
1522.0010		--- Of animals or vegetable waxes	20
1522.0090		--- Other	20

Section IV

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

Note.

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

Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 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 crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 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 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1601.0000		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	25
16.02		Other prepared or preserved meat, meat offal or blood.	
1602.1000		- Homogenised preparations	25
1602.2000		- Of liver of any animal	25
		- Of poultry of heading 01.05:	
1602.3100		- - Of turkeys	25
1602.3200		- - Of fowls of the species <i>Gallus domesticus</i> (chicken)	25
1602.3900		- - Other	25
		- Of swine:	
1602.4100		- - Hams and cuts thereof	25
1602.4200		- - Shoulders and cuts thereof	25
1602.4900		- - Other, including mixtures	25
1602.5000		- Of bovine animals	25
1602.9000		- Other, including preparations of blood of any animal	25
1603.0000		Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	20
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	20
1604.1200		- - Herrings	20
1604.1300		- - Sardines, sardinella and brisling or sprats	20
1604.1400		- - Tunas, skipjack and bonito (<i>Sarda</i> spp.)	20
1604.1500		- - Mackerel	20
1604.1600		- - Anchovies	20
1604.1700		- - Eels	20
1604.1900		- - Other	20
		- Other prepared or preserved fish:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1604.2010		- - - Fish maws	20
1604.2020		- - - Fish fillet	20
1604.2090		- - - Other	20
		- Caviar and caviar substitutes:	
1604.3100		- - Caviar	20
1604.3200		- - Caviar substitutes	20
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
1605.1000		- Crab	20
		- Shrimps and prawns :	
1605.2100		- - Not in airtight container	20
1605.2900		- - Other	20
1605.3000		- Lobster	20
1605.4000		- Other crustaceans	20
		- Molluscs:	
1605.5100		- - Oysters	20
1605.5200		- - Scallops, including queen scallops	20
1605.5300		- - Mussels	20
1605.5400		- - Cuttle fish and squid	20
1605.5500		- - Octopus	20
1605.5600		- - Clams, cockles and arkshells	20
1605.5700		- - Abalone	20
1605.5800		- - Snails, other than sea snails	20
1605.5900		- - Other	20
		- Other aquatic invertebrates:	
1605.6100		- - Sea cucumbers	20
1605.6200		- - Sea urchins	20
1605.6300		- - Jellyfish	20
1605.6900		- - Other	20

Chapter 17

Sugars and sugar confectionery

Note.

- 1.- This Chapter does not cover :
- (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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:	
1701.1200		-- Beet sugar	25
		-- Cane sugar specified in Subheading Note 2 to this Chapter:	
1701.1310		--- Gur (Jaggery)	25
1701.1390		--- Other	25

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / Sub-heading (1)	Statistical suffix (2)		
1701.1400		- - Other cane sugar	25
		- Other:	
1701.9100		- - Containing added flavouring or colouring matter	10
		- - Other:	
1701.9910		- - - White crystalline cane sugar	25
1701.9920		- - - White crystalline beet sugar	25
1701.9930		- - - Chemically pure sucrose	10
1701.9990		- - - Other	10
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
		- Lactose and lactose syrup:	
		- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter:	
1702.1110		- - - Lactose	10
1702.1120		- - - Lactose syrup	10
1702.1900		- - Other	10
		- Maple sugar and maple syrup:	
1702.2010		- - - Maple sugar	10
1702.2020		- - - Maple syrup	15
1702.3000		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	20
1702.4000		- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar.	20
1702.5000		- Chemically pure fructose	15
1702.6000		- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar.	20

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
1702.9010		- - - Maltose	10
1702.9020		- - - Caramel	10
1702.9030		- - - Malto dextrins	10
1702.9090		- - - Other	10
17.03		Molasses resulting from the extraction or refining of sugar.	
1703.1000		- Cane molasses	5
1703.9000		- Other	5
17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
1704.1000		- Chewing gum, whether or not sugar- coated	30
		- Other:	
1704.9010		- - - White chocolate	30
1704.9090		- - - Other	30

Chapter 18

Cocoa and cocoa preparations

Notes.

- 1.- This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
- 2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
1801.0000		Cocoa beans, whole or broken, raw or roasted.	5
1802.0000		Cocoa shells, husks, skins and other cocoa waste.	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
18.03		Cocoa paste, whether or not defatted.	
1803.1000		- Not defatted	5
1803.2000		- Wholly or partly defatted	5
1804.0000		Cocoa butter, fat and oil.	5
1805.0000		Cocoa powder, not containing added sugar or other sweetening matter.	5
18.06		Chocolate and other food preparations containing cocoa.	
1806.1000		- Cocoa powder, containing added sugar or other sweetening matter	30
		- Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg:	
1806.2010		- - - Chocolate preparation	30
1806.2020		- - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.	10
1806.2090		- - - Other	30
		- Other, in blocks, slabs or bars:	
1806.3100		- - Filled	30
1806.3200		- - Not filled	30
1806.9000		- Other	30

Chapter 19

Preparations of cereals, flour, starch or milk; pastry cooks' products

Notes.

- 1.- This Chapter does not cover :
 - (a) Except in the case of stuffed products of heading 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 23.09); or
- (c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01:

- (a) The term "groats" means cereal groats of Chapter 11;
- (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3.- Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4.- For the purposes of heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 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.	
1901.1000		- Preparations for infant use, put up for retail sale	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1901.2000		- Mixes and doughs for the preparation of bakers' wares of heading 19.05	15
		- Other:	
1901.9010		--- Malt extract	30
1901.9020		--- Preparations other than in retail packing, not containing cocoa	30
1901.9090		--- Other	30
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	30
		-- Other:	
1902.1910		--- Macaroni raw	30
1902.1920		--- Vermacelli	30
1902.1990		--- Other	30
1902.2000		- Stuffed pasta, whether or not cooked or otherwise prepared	30
1902.3000		- Other pasta	30
1902.4000		- Couscous	30
19.03		Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	
1903.0010		--- Sago	15
1903.0090		--- Other	15
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, groats 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:	

Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
1904.1010		- - - Corn flakes	30
1904.1090		- - - Other	30
1904.2000		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30
1904.3000		- Bulgur wheat	30
1904.9000		- Other	30
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	30
1905.2000		- Gingerbread and the like	30
		- Sweet biscuits; waffles and wafers:	
1905.3100		- - Sweet biscuits	30
1905.3200		- - Waffles and wafers	30
1905.4000		- Rusks, toasted bread and similar toasted products	30
1905.9000		- Other	30

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) ;
- (c) Bakers' wares and other products of heading 19.05; or
- (d) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 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 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 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 20.02.
- 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 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 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 2005.10 takes precedence over all other subheadings of heading 20.05.

- 2.- For the purposes of subheading 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 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	30
		- Other:	
2001.9010		- - - Pickles	30
2001.9090		- - - Other	30
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002.1000		- Tomatoes, whole or in pieces	30
		- Other:	
2002.9010		- - - Tomatoes paste	30
2002.9090		- - - Other	30
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
2003.1000		- Mushrooms of the genus <i>Agaricus</i>	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2003.9000		- Other	30
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
2004.1000		- Potatoes	30
2004.9000		- Other vegetables and mixtures of vegetables	30
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
2005.1000		- Homogenised vegetables	30
2005.2000		- Potatoes	30
2005.4000		- Peas (<i>Pisum sativum</i>)	30
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005.5100		- - Beans, shelled	30
2005.5900		- - Other	30
2005.6000		- Asparagus	30
2005.7000		- Olives	30
2005.8000		- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	30
		- Other vegetables and mixtures of vegetables:	
2005.9100		- - Bamboo shoots	30
2005.9900		- - Other	30
2006.0000		Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	30
20.07		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
2007.1000		- Homogenised preparations	30
		- Other:	
2007.9100		- - Citrus fruit	30
2007.9900		- - Other	30

heading Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	15
2008.1900		- - Other, including mixtures	15
2008.2000		- Pineapples	15
2008.3000		- Citrus fruit	15
2008.4000		- Pears	15
2008.5000		- Apricots	15
2008.6000		- Cherries	15
2008.7000		- Peaches, including nectarines	15
2008.8000		- Strawberries	15
		- Other, including mixtures other than those of subheading 2008.19:	
2008.9100		- - Palm hearts	15
2008.9300		- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	30
2008.9700		- - Mixtures	30
2008.9900		- - Other	30
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	30
2009.1200		- - Not frozen, of a Brix value not exceeding 20	30
2009.1900		- - Other	30
		- Grapefruit (including pomelo) juice :	
2009.2100		- - Of a Brix value not exceeding 20	30
2009.2900		- - Other	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Juice of any other single citrus fruit:	
2009.3100		-- Of a Brix value not exceeding 20	30
2009.3900		-- Other	30
		- Pineapple juice:	
2009.4100		-- Of a Brix value not exceeding 20	30
2009.4900		-- Other	30
2009.5000		- Tomato juice	30
		- Grape juice (including grape must):	
2009.6100		-- Of a Brix value not exceeding 30	30
2009.6900		-- Other	30
		- Apple juice:	
2009.7100		-- Of a Brix value not exceeding 20	30
2009.7900		-- Other	30
		- Juice of any other single fruit or vegetable:	
2009.8100		-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	30
2009.8900		-- Other	30
2009.9000		- Mixtures of juices	30

Chapter 21

Miscellaneous edible preparations

Notes.

1.- This Chapter does not cover :

- (a) Mixed vegetables of heading 07.12;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
- (c) Flavoured tea (heading 09.02);

- (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
 - (g) Prepared enzymes of heading 35.07.
- 2.- Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
- 3.- For the purposes of heading 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, fruit or nuts, 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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:	
		- - Extracts, essences and concentrates:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2101.1110		- - - Instant coffee in bulk	10
2101.1120		- - - Instant coffee in retail packs	10
2101.1190		- - - Other	10
2101.1200		- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10
2101.2000		- 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	10
2101.3000		- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10
21.02		Yeasts (active or inactive); other single- cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
2102.1000		- Active yeasts	15
2102.2000		- Inactive yeasts; other single- cell micro- organisms, dead	15
2102.3000		- Prepared baking powders	15
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
2103.1000		- Soya sauce	30
2103.2000		- Tomato ketchup and other tomato sauces	30
2103.3000		- Mustard flour and meal and prepared mustard	30
2103.9000		- Other	30
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	
2104.1000		- Soups and broths and preparations therefor	30
2104.2000		- Homogenised composite food preparations	30
2105.0000		Ice cream and other edible ice, whether or not containing cocoa	30

Heading Code Sub-heading	Heading Code suffix		
(1)	(2)	(3)	(4)
21.06		Food preparations not elsewhere specified or included.	
		- Protein concentrates and textured protein substances:	
2106.1010		--- Protein hydrolysates	30
2106.1090		--- Other	30
		- Other:	
2106.9010		--- Concentrates for aerated beverage in all forms	30
2106.9020		--- Syrups and squashes	30
2106.9030		--- Flavouring powders for preparation of food	10
2106.9040		--- Emulsifying agents for food and dairy products	30
2106.9050		--- Preparations including tablets consisting of saccharin, lactose	30
2106.9060		--- Sweet meats	30
2106.9090		--- Other	30

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

- (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
- (b) Sea water (heading 25.01);
- (c) Distilled or conductivity water or water of similar purity (heading 28.53);
- (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
- (e) Medicaments of heading 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 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 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

- 1.- For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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.	
		- Mineral waters and aerated waters:	
2201.1010		--- Mineral waters	30
2201.1020		--- Aerated waters	30
2201.9000		- Other	30
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 20.09.	
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.1010		--- Aerated waters	30
2202.1090		--- Other	30
2202.9000		- Other	30
2203.0000		Beer made from malt.	90

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.1000		- Sparkling wine	90
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.2100		-- In containers holding 2 l or less	90
2204.2900		-- Other	90
2204.3000		- Other grape must	90
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.1000		- In containers holding 2 l or less	90
2205.9000		- Other	90
2206.0000		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.	90
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	90
2207.2000		- Ethyl alcohol and other spirits, denatured, of any strength	50
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	90
2208.3000		- Whiskies	90
2208.4000		- Rum and other spirits obtained by distilling fermented sugar- cane products	90

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2208.5000		- Gin and Geneva	90
2208.6000		- Vodka	90
2208.7000		- Liqueurs and cordials	90
2208.9000		- Other	90
2209.0000		Vinegar and substitutes for vinegar obtained from acetic acid.	25

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

- 1.- Heading 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.

Subheading Note.

- 1.- For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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.	

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
2301.1000		- Flours, meals and pellets, of meat or meat offal; greaves	10
		- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
2301.2010		- - - Shrimp meal	5
2301.2090		- - - Other	10
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)	10
2302.3000		- Of wheat	10
2302.4000		- Of other cereals	10
2302.5000		- Of leguminous plants	10
23.03		Residues of starch manufacture and similar residues, beet- pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
2303.1000		- Residues of starch manufacture and similar residues	10
2303.2000		- Beet- pulp, bagasse and other waste of sugar manufacture	10
2303.3000		- Brewing or distilling dregs and waste	10
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.	10
2305.0000		Oil- cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground- nut oil.	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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 23.04 or 23.05.	
2306.1000		- Of cotton seeds	10
2306.2000		- Of linseed	10
2306.3000		- Of sunflower seeds	10
		- Of rape or colza seeds:	
2306.4100		- - Of low erucic acid rape or colza seeds	10
2306.4900		- - Other	10
2306.5000		- Of coconut or copra	10
2306.6000		- Of palm nuts or kernels	10
2306.9000		- Other	10
2307.0000		Wine lees; argol.	10
2308.0000		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.	10
23.09		Preparations of a kind used in animal feeding.	
2309.1000		- Dog or cat food, put up for retail sale	30
		- Other:	
2309.9010		- - - Preparations for supplementing farm produced feed (feed supplement)	20
2309.9020		- - - Preparations for use in making the complete feeds or supplementary feeds	20
2309.9090		- - - Other	20

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

- 1.- For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
24.01		Unmanufactured tobacco; tobacco refuse.	
2401.1000		- Tobacco, not stemmed /stripped	5
2401.2000		- Tobacco, partly or wholly stemmed/ stripped	5
2401.3000		- Tobacco refuse	5
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.1000		- Cigars, cheroots and cigarillos, containing tobacco	30
2402.2000		- Cigarettes containing tobacco	30
2402.9000		- Other	30
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.1100		- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	30
2403.1900		- - Other	30
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2403.9100		-- "Homogenised" or "reconstituted" tobacco	30
		-- Other:	
2403.9910		--- Tobacco for chewing	30
2403.9990		--- Other	30

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 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);

- (c) Medicaments or other products of Chapter 30;
 - (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading 68.03);
 - (f) Precious or semi-precious stones (heading 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 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chucks (heading 95.04); or
 - (ij) Writing or drawing chucks or tailors' chucks (heading 96.09).
- 3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
- 4.- Heading 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 pieces of pottery, brick or concrete.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
25.01		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.	
2501.0010		--- Table salt	20
2501.0020		--- Rock salt	20
2501.0030		--- Sea salt	20
2501.0090		--- Other	20
2502.0000		Unroasted iron pyrites.	5
2503.0000		Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
25.04		Natural graphite.	
2504.1000		- In powder or in flakes	5
2504.9000		- Other	5
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	5
2505.9000		- Other	5
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	5
2506.2000		- Quartzite	5
2507.0000		Kaolin and other kaolinic clays, whether or not calcined.	0
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
2508.1000		- Bentonite	5
2508.3000		- Fire- clay	5
2508.4000		- Other clays	5
2508.5000		- Andalusite, kyanite and sillimanite	5
2508.6000		- Mullite	5
2508.7000		- Chamotte or dinas earths	5
2509.0000		Chalk.	5
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
2510.1000		- Unground	0
2510.2000		- Ground	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
2511.1000		- Natural barium sulphate (barytes)	5
2511.2000		- Natural barium carbonate (witherite)	5
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.	5
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
2513.1000		- Pumice stone	5
		- Emery, natural corundum, natural garnet and other natural abrasives:	
2513.2010		- - - Emery	5
2513.2020		- - - Garnet natural	5
2513.2090		- - - Other	5
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.	5
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	15
2515.1200		- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2515.2000		- Ecaussine and other calcareous monumental or building stone; alabaster	15
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	15
2516.1200		- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	15
2516.2000		- Sandstone	15
2516.9000		- Other monumental or building stone	15
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat- treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 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	5
2517.2000		- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	15
2517.3000		- Tarred macadam	15
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat- treated:	
2517.4100		- - Of marble	15

HS CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2517.4900		- - Other	15
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	
2518.1000		- Dolomite, not calcined or sintered	5
2518.2000		- Calcined or sintered dolomite	5
2518.3000		- Dolomite ramming mix	5
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead- burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
2519.1000		- Natural magnesium carbonate (magnesite)	5
		- Other:	
2519.9010		- - - Magnesium oxide	5
2519.9090		- - - Other	5
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.	
		- Gypsum; anhydrite:	
2520.1010		- - - Gypsum	10
2520.1020		- - - Anhydrite	10
2520.2000		- Plasters	15
2521.0000		Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
2522.1000		- Quicklime	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2522.2000		- Slaked lime	15
2522.3000		- Hydraulic lime	15
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	0
		- Portland cement:	
2523.2100		- - White cement, whether or not artificially coloured	20
2523.2900		- - Other	0
2523.3000		- Aluminous cement	20
2523.9000		- Other hydraulic cements	20
25.24		Asbestos.	
2524.1000		- Crocidolite	20
2524.9000		- Other	20
25.25		Mica, including splittings; mica waste.	
2525.1000		- Crude mica and mica rifted into sheets or splittings	5
2525.2000		- Mica powder	5
2525.3000		- Mica waste	5
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.	
		- Not crushed, not powdered:	
2526.1010		- - - Talc	10
2526.1090		- - - Other	10
2526.2000		- Crushed or powdered	10
[25.27]			

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2528.0000		Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H_3BO_3 calculated on the dry weight.	5
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
2529.1000		- Feldspar	5
		- Fluorspar:	
2529.2100		- - Containing by weight 97 % or less of calcium fluoride	5
2529.2200		- - Containing by weight more than 97 % of calcium fluoride	5
2529.3000		- Leucite; nepheline and nepheline syenite	5
25.30		Mineral substances not elsewhere specified or included.	
2530.1000		- Vermiculite, perlite and chlorites, unexpanded	5
2530.2000		- Kieserite, epsomite (natural magnesium sulphates)	5
		- Other:	
2530.9010		- - - Natural manganese dioxide	5
2530.9020		- - - Zirconium silicate	5
2530.9030		- - - Earth colours	10
2530.9090		- - - Other	10

Chapter 26

Ores, slag and ash

Notes.

1.- This Chapter does not cover:

- Slag or similar industrial waste prepared as macadam (heading 25.17);
- Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);

- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of headings 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 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- Heading 26.20 applies only to :
- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those

or otherwise with such similarity that their chemical compounds are to

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
26.01		Iron ores and concentrates, including roasted iron pyrites.	
		- Iron ores and concentrates, other than roasted iron pyrites:	
2601.1100		- - Non-agglomerated	5
2601.1200		- - Agglomerated	5
2601.2000		- Roasted iron pyrites	5
2602.0000		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	0
2603.0000		Copper ores and concentrates.	5
2604.0000		Nickel ores and concentrates.	5
2605.0000		Cobalt ores and concentrates.	5
2606.0000		Aluminium ores and concentrates.	5
2607.0000		Lead ores and concentrates.	5
2608.0000		Zinc ores and concentrates.	5
2609.0000		Tin ores and concentrates.	5
2610.0000		Chromium ores and concentrates.	0
2611.0000		Tungsten ores and concentrates.	5
26.12		Uranium or thorium ores and concentrates.	
2612.1000		- Uranium ores and concentrates	5
2612.2000		- Thorium ores and concentrates	5
26.13		Molybdenum ores and concentrates.	
2613.1000		- Roasted	5
2613.9000		- Other	5
2614.0000		Titanium ores and concentrates.	5
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
2615.1000		- Zirconium ores and concentrates	0
2615.9000		- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
26.16		Precious metal ores and concentrates.	
2616.1000		- Silver ores and concentrates	5
2616.9000		- Other	5
26.17		Other ores and concentrates.	
2617.1000		- Antimony ores and concentrates	5
2617.9000		- Other	5
2618.0000		Granulated slag (slag sand) from the manufacture of iron or steel.	5
2619.0000		Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	5
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	
		- Containing mainly zinc:	
2620.1100		- - Hard zinc spelter	5
2620.1900		- - Other	5
		- Containing mainly lead:	
2620.2100		- - Leaded gasoline sludges and leaded anti-knock compound sludges	5
2620.2900		- - Other	5
2620.3000		- Containing mainly copper	5
2620.4000		- Containing mainly aluminium	5
2620.6000		- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds.	5
		- Other:	
2620.9100		- - Containing antimony, beryllium, cadmium, chromium or their mixtures.	5
2620.9900		- - Other	5
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2621.1000		- Ash and residues from the incineration of municipal waste	20
2621.9000		- Other	20

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 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- 2.- References in heading 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).
- 3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include :
 - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

- (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
- (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707. 10, 2707.20, 2707.30 and 2707.40, the terms "benzol (benzene)", "toluol (toluene)", "xylol . (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).
- 5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
		- Coal, whether or not pulverised, but not agglomerated:	

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
2701.1100		- - Anthracite	5
2701.1200		- - Bituminous coal	0
2701.1900		- - Other coal	0
2701.2000		- Briquettes, ovoids and similar solid fuels manufactured from coal	5
27.02		Lignite, whether or not agglomerated, excluding jet.	
2702.1000		- Lignite, whether or not pulverised, but not agglomerated	5
2702.2000		- Agglomerated lignite	5
2703.0000		Peat (including peat litter), whether or not agglomerated.	5
27.04		Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
2704.0010		--- Coke of coal	0
2704.0020		--- Coke of lignite or peat	5
2704.0090		--- Other	5
2705.0000		Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5
27.06		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	
2706.0010		--- Coal tar	10
2706.0090		--- Other	10
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		- Benzol (benzene)	5
2707.2000		- Toluol (toluene)	5
2707.3000		- Xylol (xylenes)	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2707.4000		- Naphthalene	5
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	20
		- Other:	
2707.9100		-- Creosote oils	10
		-- Other:	
2707.9910		--- Carbon black oil (carbon black feedstock)	5
2707.9920		--- Phenols	5
2707.9990		--- Other	20
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.1000		- Pitch	5
2708.2000		- Pitch coke	5
2709.0000		Petroleum oils and oils obtained from bituminous minerals, crude	0
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; waste oils.	
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
		- - Light oils and preparations:	
2710.1210		--- Motor spirit	0
2710.1220		--- Aviation spirit	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2710.1230		--- Spirit type jet fuel	0
2710.1240		--- White spirit	10
2710.1250		--- Solvent oil (non-composite)	10
2710.1290		--- Other	25
		-- Other:	
		--- Kerosene, including kerosene type jet fuel:	
2710.1911		---Kerosene	0
2710.1912		---J.P.1	0
2710.1913		---J.P.4	0
2710.1919		---Other	0
		--- Other medium oils and preparations:	
2710.1921		---Light diesel oil	0
2710.1929		---Other	5
		--- Gas oils:	
2710.1931		---High speed diesel oil	10
2710.1939		---Other	10
		--- Fuel oils:	
2710.1941		---Furnace-oil	0
2710.1942		---Petroleum top naptha	20
2710.1949		---Other	25
		--- 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:	
2710.1951		---In packs not exceeding 10 litres	25
2710.1952		---In packs exceeding 10 litres	25
2710.1953		---In bulk (vessels, bouzers, lorries etc)	25
		--- Other:	
2710.1991		---Mineral oil which has flash point at or above 200°F and is ordinarily used for the batching of jute or other fibre	5
2710.1992		---Mineral greases	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2710.1993		- - -Base oil for lubricating oils of subheadings 2710.1951, 2710.1952 and 2710.1953	10
2710.1994		- - -Brake fluid	20
2710.1995		- - -Liquid paraffin	15
2710.1996		- - -White oil	5
2710.1997		- - -Transformer oil	15
2710.1998		- - -Spin finish oil	0
2710.1999		- - -Other	20
2710.2000		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	10
		- Waste Oil:	
2710.9100		- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20
2710.9900		- - Other	15
27.11		Petroleum gases and other gaseous hydrocarbons.	
		- Liquefied:	
2711.1100		- - Natural gas	0
2711.1200		- - Propane	0
2711.1300		- - Butanes	0
2711.1400		- - Ethylene, propylene, butylene and butadiene	0
		- - Other:	
2711.1910		- - - L.P.G.	0
2711.1990		- - - Other	5
		- In gaseous state:	
2711.2100		- - Natural gas	0
2711.2900		- - Other	5

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
27.12		Petroleum jelly; paraffin wax, micro- crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
2712.1000		- Petroleum jelly	10
2712.2000		- Paraffin wax containing by weight less than 0.75% of oil	10
		- Other:	
2712.9010		- - - Slack wax	15
2712.9090		- - - Other	15
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	5
2713.1200		- - Calcined	0
2713.2000		- Petroleum bitumen	0
		- Other residues of petroleum oils or of oils obtained from bituminous minerals:	
2713.9010		- - - Carbon black oil (carbon black feed stock)	5
2713.9020		- - - Residue carbon oil	25
2713.9090		- - - Other	15
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	0
2714.9000		- Other	0
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).	0
2716.0000		Electrical energy. (optional heading)	0

Section-VI**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES****Notes.**

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 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 28.43, 28.46 or 28.52 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 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 radioactive elements or of isotopes

Notes.

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

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
- (b) The products mentioned in (a) above dissolved in water;
- (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (d) The products mentioned in (a), (b) or (c) above with an added 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 sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 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 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diaminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) 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 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 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 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 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 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 28.11.

5.- Headings 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 28.42.

6.- Heading 28.44 applies only to:

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

- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV
- (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 radioactivity exceeding 74 Bq/g (0.002 Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 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 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 38.18.

Sub-heading Note.

- 1.- For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I. CHEMICAL ELEMENTS	
28.01		Fluorine, chlorine, bromine and iodine.	
2801.1000		- Chlorine	10
2801.2000		- Iodine	10
2801.3000		- Fluorine; bromine	10
28.02		Sulphur, sublimed or precipitated; colloidal sulphur.	
2802.0010		--- Sublimed or precipitated	5
2802.0020		--- Colloidal	5
28.03		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	
2803.0010		--- Carbon black (rubber grade)	25
2803.0020		--- Carbon black (other than rubber grade)	25
2803.0030		--- Acetylene black	5
2803.0090		--- Other	25
28.04		Hydrogen, rare gases and other non- metals.	
2804.1000		- Hydrogen	10
		- Rare gases:	
2804.2100		-- Argon	5
2804.2900		-- Other	5
2804.3000		- Nitrogen	5
2804.4000		- Oxygen	5
2804.5000		- Boron; tellurium	5
		- Silicon:	
2804.6100		-- Containing by weight not less than 99.99 % of silicon	5
2804.6900		-- Other	5
2804.7000		- Phosphorus	5
2804.8000		- Arsenic	5
2804.9000		- Selenium	5
28.05		Alkali or alkaline- earth metals; rare- earth metals, scandium and yttrium, whether or not intermixed or inter- alloyed; mercury.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Alkali or alkaline- earth metals :	
2805.1100		- - Sodium	5
2805.1200		- - Calcium	5
2805.1900		- - Other	5
2805.3000		- Rare- earth metals, scandium and yttrium whether or not intermixed or interalloyed	5
2805.4000		- Mercury	5
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON- METALS	
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.1000		- Hydrogen chloride (hydrochloric acid)	10
2806.2000		- Chlorosulphuric acid	10
2807.0000		Sulphuric acid; oleum.	10
28.08		Nitric acid; sulphonitric acids.	
2808.0010		- - - Nitric acid	5
2808.0090		- - - Sulphonitric acids	5
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.1000		- Diphosphorus pentaoxide	5
		- Phosphoric acid and polyphosphoric acids;	
2809.2010		- - - Phosphoric acid	5
2809.2090		- - - Other	5
28.10		Oxides of boron; boric acids.	
2810.0010		- - - Oxides of boron	10
2810.0020		- - - Boric acid	10
28.11		Other inorganic acids and other inorganic oxygen compounds of non- metals.	
		- Other inorganic acids;	
2811.1100		- - Hydrogen fluoride (hydrofluoride acid)	10
		- - Other:	
2811.1910		- - - Hydrogen cyanide	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2811.1920		--- Phosphorous acid hypo phosphoric acid	10
2811.1990		--- Other	10
		- Other inorganic oxygen compounds of non-metals:	
2811.2100		-- Carbon dioxide	5
2811.2200		-- Silicon dioxide	5
		-- Other:	
2811.2910		--- Sulphurous acid gas	5
2811.2990		--- Other	5
		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON- METALS	
28.12		Halides and halide oxides of non- metals.	
		- Chlorides and chloride oxides:	
2812.1010		--- Carbonyl dichloride (phosgene)	10
2812.1020		--- Phosphorus oxychloride; Phosphorus trichloride; Phosphoruspentachloride	10
2812.1030		--- Sulphur monochloride; Sulphur dichloride	10
2812.1040		--- Thionyl chloride	10
2812.1050		--- Arsenic trichloride	10
2812.1090		--- Other	10
2812.9000		- Other	10
28.13		Sulphides of non- metals; commercial phosphorus trisulphide.	
2813.1000		- Carbon disulphide	10
2813.9000		- Other	10
		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14		Ammonia, anhydrous or in aqueous solution.	
2814.1000		- Anhydrous ammonia	5
2814.2000		- Ammonia in aqueous solution	5
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
		- Sodium hydroxide (caustic soda):	

PCT CODE		DESCRIPTION	CN %
(1)	(2)		
2815.1100		- - Solid	20
2815.1200		- - In aqueous solution (soda lye or liquid soda)	Rs.4000/MT
2815.2000		- Potassium hydroxide (caustic potash)	5
2815.3000		- Peroxides of sodium or potassium	5
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
		- Hydroxide and peroxide of magnesium:	
2816.1010		- - - Magnesium hydroxide	10
2816.1090		- - - Other	10
2816.4000		- Oxides, hydroxides and peroxides of strontium or barium	5
2817.0000		Zinc oxide; zinc peroxide.	5
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
2818.1000		- Artificial corundum whether or not chemically defined	5
2818.2000		- Aluminium oxide, other than artificial corundum	5
2818.3000		- Aluminium hydroxide	0
28.19		Chromium oxides and hydroxides.	
2819.1000		- Chromium trioxide	5
		- Other:	
2819.9010		- - - Chromium oxide	5
2819.9020		- - - Chromium hydroxide	5
28.20		Manganese oxides.	
		- Manganese dioxide:	
2820.1010		- - - Electrolytic	5
2820.1090		- - - Other	5
2820.9000		- Other	5
28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.	
		- Iron oxides and hydroxides:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2821.1010		- - - Iron oxide	5
2821.1020		- - - Iron hydroxides	10
2821.2000		- Earth colours	10
2822.0000		Cobalt oxides and hydroxides; commercial cobalt oxides.	5
28.23		Titanium oxides.	
2823.0010		- - - Titanium dioxides	5
2823.0090		- - - Other	5
28.24		Lead oxides; red lead and orange lead.	
2824.1000		- Lead monoxide (litharge, massicot)	5
2824.9000		- Other	5
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	5
2825.2000		- Lithium oxide and hydroxide	5
2825.3000		- Vanadium oxides and hydroxides	5
2825.4000		- Nickel oxides and hydroxides	5
2825.5000		- Copper oxides and hydroxides	5
2825.6000		- Germanium oxides and zirconium dioxide	5
2825.7000		- Molybdenum oxides and hydroxides	5
2825.8000		- Antimony oxides	5
2825.9000		- Other	5
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
		- Fluorides:	
2826.1200		- - Of aluminium	5
2826.1900		- - Other	5
2826.3000		- Sodium hexafluoroaluminate (synthetic cryolite)	5
2826.9000		- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
2827.1000		- Ammonium chloride	5
2827.2000		- Calcium chloride	5
		- Other chlorides:	
2827.3100		-- Of magnesium	5
2827.3200		-- Of aluminium	5
2827.3500		-- Of nickel	5
2827.3900		-- Other	5
		- Chloride oxides and chloride hydroxides:	
2827.4100		-- Of copper	5
2827.4900		-- Other	5
		- Bromides and bromide oxides:	
2827.5100		-- Bromides of sodium or of potassium	5
2827.5900		-- Other	5
2827.6000		- Iodides and iodide oxides	5
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
		- Commercial calcium hypochlorite and other calcium hypochlorites:	
2828.1010		--- Commercial calcium hypochlorite (bleaching powder)	5
2828.1090		--- Other	5
2828.9000		- Other	5
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
		- Chlorates:	
2829.1100		-- Of sodium	5
		-- Other:	
2829.1910		--- Potassium chlorates	5
2829.1990		--- Other	5
2829.9000		- Other	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
28.30		Sulphides; polysulphides, whether or not chemically defined.	
		- Sodium sulphides	
2830.1010		--- Sodium hydrogen sulphide	5
2830.1090		--- Other	5
2830.9000		- Other	5
28.31		Dithionites and sulphonylates.	
		- Of sodium:	
2831.1010		--- Dithionites of sodium	5
2831.1090		--- Other	5
		- Other:	
2831.9010		--- Formaldehyde sulphonylates	5
2831.9020		--- Dithionites	5
2831.9090		--- Other	5
28.32		Sulphites; thiosulphates.	
		- Sodium sulphites:	
2832.1010		--- Sodium hydrogen sulphite	5
2832.1090		--- Other	5
		- Other sulphites:	
2832.2010		--- Ammonium sulphite	5
2832.2090		--- Other	5
2832.3000		- Thiosulphates	5
28.33		Sulphates; alums; peroxosulphates (persulphates).	
		- Sodium sulphates:	
2833.1100		-- Disodium sulphate	15
2833.1900		-- Other	10
		- Other sulphates:	
2833.2100		-- Of magnesium	5
2833.2200		-- Of aluminium	5
2833.2400		-- Of nickel	5
2833.2500		-- Of copper	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2833.2700		-- Of barium	5
		-- Other:	
2833.2910		--- Sulphates of ferrous	5
2833.2920		--- Sulphates of lead	5
2833.2930		--- Of chromium	15
2833.2940		--- Of zinc	5
2833.2990		--- Other	5
2833.3000		- Alums	5
2833.4000		- Peroxosulphates (persulphates)	5
28.34		Nitrites; nitrates.	
		- Nitrites:	
2834.1010		--- Sodium nitrite	5
2834.1090		--- Other	5
		- Nitrates:	
2834.2100		-- Of potassium	5
2834.2900		-- Other	5
28.35		Phosphinates(hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
2835.1000		- Phosphinates (hypophosphites) and phosphonates (phosphites)	5
		- Phosphates:	
		-- Of mono- or disodium:	
2835.2210		--- Of mono sodium	5
2835.2290		--- Other	5
2835.2400		-- Of potassium	5
2835.2500		-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	5
2835.2600		-- Other phosphates of calcium	5
		-- Other:	
2835.2910		--- Of aluminium	5
2835.2920		--- Of sodium	5
2835.2930		--- Of trisodium	5
2835.2990		--- Other	5

PCT CODE		DESCRIPTION -	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Polyphosphates:	
2835.3100		-- Sodium triphosphate (sodium tripolyphosphate)	0
2835.3900		-- Other	10
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
2836.2000		- Disodium carbonate	10
2836.3000		- Sodium hydrogencarbonate (Sodium bicarbonate)	20
2836.4000		- Potassium carbonates	5
2836.5000		- Calcium carbonate	5
2836.6000		- Barium carbonate	5
		- Other:	
2836.9100		-- Lithium carbonates	5
2836.9200		-- Strontium carbonate	5
		-- Other:	
2836.9910		--- Magnesium carbonate	5
2836.9920		--- Carbonates of ammonium	5
2836.9930		--- Bicarbonate of ammonium	10
2836.9990		--- Other	5
28.37		Cyanides, cyanide oxides and complex cyanides.	
		- Cyanides and cyanide oxides:	
2837.1100		-- Of sodium	10
2837.1900		-- Other	5
2837.2000		- Complex cyanides	5
[28.38]			
28.39		Silicates; commercial alkali metal silicates.	
		- Of sodium:	
2839.1100		-- Sodium metasilicates	5
		-- Other:	
2839.1910		--- Sodium silicate	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2839.1990		--- Other	5
2839.9000		- Other	5
28.40		Borates; peroxoborates (perborates).	
		- Disodium tetraborate (refined borax):	
2840.1100		-- Anhydrous	5
2840.1900		-- Other	5
2840.2000		- Other borates	5
2840.3000		- Peroxoborates (perborates)	5
28.41		Salts of oxometallic or peroxometallic acids.	
2841.3000		- Sodium dichromate	5
		- Other chromates and dichromates; peroxochromates:	
2841.5010		--- Sodium chromate	5
2841.5090		--- Other	5
		- Manganites, manganates and permanganates:	
2841.6100		-- Potassium permanganate	5
2841.6900		-- Other	5
2841.7000		- Molybdates	5
2841.8000		- Tungstates (wolframates)	5
		- Other:	
2841.9010		--- Sodium stannate	5
2841.9090		--- Other	5
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
2842.1000		- Double or complex silicates, including aluminosilicates whether or not chemically defined	5
		- Other:	
2842.9010		--- Fulminates, cyanates and thiocyanates	5
2842.9090		--- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		VI.- MISCELLANEOUS	
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
2843.1000		- Colloidal precious metals	5
		- Silver compounds;	
2843.2100		-- Silver nitrate	5
2843.2900		-- Other	5
2843.3000		- Gold compounds	5
2843.9000		- Other compounds; amalgams	5
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
2844.1000		- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5
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
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
2844.4000		- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
2844.5000		- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.1000		- Heavy water (deuterium oxide)	5
2845.9000		- Other	5
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	5
2846.9000		- Other	5
2847.0000		Hydrogen peroxide, whether or not solidified with urea.	10
2848.0000		Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5
28.49		Carbides, whether or not chemically defined.	
2849.1000		- Of calcium	5
2849.2000		- Of silicon	5
2849.9000		- Other	5
2850.0000		Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5
[28.51]			
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
2852.1000		- Chemically defined	5
2852.9000		- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2853.0000		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.	5

Chapter-29.

Organic Chemicals

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
- Separate chemically defined organic compounds, whether or not containing impurities;
 - Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - The products mentioned in (a), (b) or (c) above dissolved in water;
 - The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - The products mentioned in (a), (b), (c), (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;

- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a coloring 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 15.04 or crude glycerol of heading 15.20;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);
- (i) 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 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

- 4.- In headings 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, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 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 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 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 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; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

- (D) Metal alcoholates are to be classified in the same heading ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

- 6.- The compounds of headings 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 or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 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 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 or functions here listed.

- 8.- For the purposes of heading 29.37:
- (a) the term "hormones" includes hormone- releasing or hormone- stimulating factors, hormone inhibitors and hormone antagonists (anti- hormones);
 - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Sub-heading Notes.

- 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.
- 2.- Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.01		Acyclic hydrocarbons.	
		- Saturated:	
2901.1010		--- Butane, pentane and hexane	5
2901.1090		--- Other	5
		- Unsaturated:	
2901.2100		-- Ethylene	5
2901.2200		-- Propene (propylene)	5
2901.2300		-- Butene (butylene) and isomers thereof	5
2901.2400		-- Buta-1, 3-diene and isoprene	5
		-- Other:	
2901.2910		--- Heptenes	5
2901.2990		--- Other	5
29.02		Cyclic hydrocarbons.	
		- Cyclanes, cyclenes and cycloterpenes:	
2902.1100		-- Cyclohexane	5
		-- Other:	
2902.1910		--- Cyclopentane	5
2902.1920		--- Limonene(Dipentene)	10
2902.1990		--- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2902.2000		- Benzene	5
2902.3000		- Toluene	5
		- Xylenes:	
2902.4100		-- o-Xylene	5
2902.4200		-- m-Xylene	5
2902.4300		-- p-Xylene	5
2902.4400		-- Mixed xylene isomers	5
2902.5000		- Styrene	5
2902.6000		- Ethylbenzene	5
2902.7000		- Cumene	5
		- Other:	
2902.9010		--- Naphthalene	10
2902.9090		--- Other	5
29.03		Halogenated derivatives of hydrocarbons.	
		- Saturated chlorinated derivatives of acyclic hydrocarbons:	
		-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) :	
2903.1110		--- Chloromethane (methyl chloride)	5
2903.1190		--- Other	5
2903.1200		-- Dichloromethane (methylene chloride)	5
2903.1300		-- Chloroform (trichloromethane)	5
2903.1400		-- Carbon tetrachloride	5
2903.1500		-- Ethylene dichloride (ISO) (1,2-dichloroethane)	5
		-- Other:	
2903.1910		--- 1,1,1-Trichloroethane (methyl chloroform)	5
2903.1990		--- Other	5
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.2100		-- Vinyl chloride (chloroethylene)	5
2903.2200		-- Trichloroethylene	5
2903.2300		-- Tetrachloroethylene (perchloroethylene)	5
2903.2900		-- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :	
2903.3100		-- Ethylene dibromide (ISO) (1,2-dibromoethane)	5
		-- Other:	
2903.3910		--- Bromomethane (methyl bromide)	5
2903.3920		--- Difluoromethane	5
2903.3930		--- Tetrafluoroethane	5
2903.3950		--- 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene	5
2903.3960		--- Ingredients for pesticides	5
2903.3990		--- Other	5
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.7100		-- Chlorodifluoromethane	5
2903.7200		-- Dichlorotrifluoroethanes	5
2903.7300		-- Dichlorofluoroethanes	5
2903.7400		-- Chlorodifluoroethanes	5
2903.7500		-- Dichloropentafluoropropanes	5
2903.7600		-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5
		-- Other, derivatives perhalogenated only with fluorine and chlorine:	
2903.7710		--- Pentachlorofluoroethane; Pentachlorotrifluoropropanes; Pentachlorofluoromethane	5
2903.7720		--- Chloroheptafluoropropanes; Chloropentafluoroethane	5
2903.7730		--- Tetrachlorodifluoroethanes; Tetrachlorotetrafluoropropanes	5
2903.7740		--- Heptachlorofluoropropanes	5
2903.7750		--- Hexachlorodifluoropropanes	5
2903.7760		--- Trichloropentafluoropropanes	5
2903.7770		--- Dichlorohexafluoropropanes	5

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
2903.7780		- - - Chlorotrifluoroethane	5
2903.7790		- - - Other	5
2903.7800		- - Other perhalogenated derivatives	5
		- - Other:	
2903.7910		- - - Chlorodifluoromethane; Chlorotetrafluoroethanes; Chlorodifluoroethanes	5
2903.7920		- - - Dichlorotrifluoroethanes; Dichloropentafluoropropanes; Dichlorofluoro ethanes	5
2903.7990		- - - Other	5
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.8100		- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5
2903.8200		- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO).	5
2903.8900		- - Other	5
		- Halogenated derivatives of aromatic hydrocarbons:	
		- - Chlorobenzene, o-dichlorobenzene and p- dichlorobenzene:	
2903.9110		- - - Chlorobenzene	5
2903.9120		- - - o-dichlorobenzene	5
2903.9130		- - - p-dichlorobenzene	5
2903.9200		- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p- chlorophenyl)ethane)	10
2903.9900		- - Other	5
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
		- Derivatives containing only sulpho groups, their salts and ethyl esters:	
2904.1010		- - - Benzene sulphonic acid	10
2904.1090		- - - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Derivatives containing only nitro or only nitroso groups:	
2904.2010		- - Nitrobenzene (mirbane oil)	5
2904.2090		- - - Other	5
		- Other:	
2904.9010		- - - Trichloronitromethane (chloropicrin)	5
2904.9090		- - - Other	5
		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)	5
		- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):	
2905.1210		- - - Propyl alcohol (1-propanol)	5
2905.1220		- - - Iso propyl alcohol (2-propanol)	5
2905.1300		- - Butan-1-ol (n-butyl alcohol)	5
2905.1400		- - Other butanols	5
2905.1600		- - Octanol (octyl alcohol) and isomers thereof	5
		- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol):	
2905.1710		- - - Stearyl alcohol	5
2905.1720		- - - Cetyl alcohol	5
2905.1790		- - - Other	5
		- - Other:	
2905.1910		- - - Iso Nonyl Alcohol (INA)	5
2905.1920		- - - 3,3-dimethylbutan-2-ol (pinacolyl alcohol)	5
2905.1990		- - - Other	5
		- Unsaturated monohydric alcohols:	
2905.2200		- - Acyclic terpene alcohols	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2905.2900		-- Other	5
		- Diols:	
2905.3100		-- Ethylene glycol (ethanediol) (MEG)	0
2905.3200		-- Propylene glycol (propane-1, 2-diol)	5
2905.3900		-- Other	5
		- Other polyhydric alcohols:	
2905.4100		-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3-dio (trimethylolpropane)	5
2905.4200		-- Pentaerythritol	5
2905.4300		-- Mannitol	5
2905.4400		-- D-glucitol (sorbitol)	20
2905.4500		-- Glycerol	20
2905.4900		-- Other	20
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.5100		-- Ethchlorvynol (INN)	5
2905.5900		-- Other	5
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Cyclanic, cyclenic or cycloterpenic:	
2906.1100		-- Menthol	5
2906.1200		-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	5
2906.1300		-- Sterols and inositols	5
		-- Other:	
2906.1910		--- Terpeneols	5
2906.1990		--- Other	5
		- Aromatic:	
2906.2100		-- Benzyl alcohol	5
		-- Other:	
2906.2910		--- Ingredients for pesticides	5
2906.2990		--- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		III.- PHENOLS, PHENOL- ALCOHOLS, AND THEIR HALOGENATED,SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07		Phenols; phenol- alcohols.	
		- Monophenols:	
2907.1100		-- Phenol (hydroxybenzene) and its salts	5
2907.1200		-- Cresols and their salts	5
2907.1300		-- Octylphenol, nonylphenol and their isomers; salts thereof	5
2907.1500		-- Naphthols and their salts	5
2907.1900		-- Other	5
		- Polyphenols; phenol- alcohols:	
2907.2100		-- Resorcinol and its salts	5
2907.2200		-- Hydroquinone (quinol) and its salts	5
2907.2300		-- 4,4'-Isopropylidenediphenol (bisphenol A,diphenylolpropane)and its salts	5
2907.2900		-- Other	5
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol- alcohols.	
		- Derivatives containing only halogen substituents and their salts :	
2908.1100		-- Pentachlorophenol (ISO)	5
		-- Other:	
2908.1910		--- 4-chloro, 3-methyl phenol, and chlorohydroquinone	5
2908.1990		--- Other	5
		- Other :	
2908.9100		-- Dinoseb (ISO) and its salts	5
2908.9200		-- 4,6-Dinitro-o-cresol (DNOC (ISO) and its salts	5
2908.9900		-- Other	5

PCT CODE		DESCRIPTION	CN % (4)
Sub-heading (1)	Summa (2)		
		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	5
		- - Other:	
2909.1910		- - - Methyl tertiary butyle ether (MTBE)	0
2909.1990		- - - Other	5
2909.2000		- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2909.3000		- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
		- Ether- alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.4100		- - 2,2'- Oxydiethanol (diethylene glycol, digol)	5
2909.4300		- - Monobutyl ethers of ethylene glycol or of diethylene glycol	5
		- - Other monoalkylethers of ethylene glycol or of diethylene glycol:	
2909.4410		- - - Monomethyl ethers of ethylene glycol or of diethylene glycol	5
2909.4490		- - - Other	5
		- - Other:	
2909.4910		- - - Ingredients for pesticides	5
2909.4990		- - - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2909.5000		- Ether- phenols, ether- alcohol- phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
2909.6000		- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5
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)	5
2910.2000		- Methyloxirane (propylene oxide)	5
2910.3000		- 1- Chloro- 2,3- epoxypropane (epichlorohydrin)	5
2910.4000		- Dieldrin (ISO, INN)	5
2910.9000		- Other	5
2911.0000		Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5
		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)	5
2912.1200		- - Ethanal (acetaldehyde)	5
2912.1900		- - Other	5
		- Cyclic aldehydes without other oxygen function:	
2912.2100		- - Benzaldehyde	5
2912.2900		- - Other	5
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.4100		- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2912.4200		- - Ethylvanillin (e-ethoxy-4-hydroxybenzaldehyde)	5
2912.4900		- - Other	5
2912.5000		- Cyclic polymers of aldehydes	5
2912.6000		- Paraformaldehyde	5
2913.0000		Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5
		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	15
2914.1200		- - Butanone (methyl ethyl ketone)	5
2914.1300		- - 4-Methylpentan-2-one (methyl isobutyl ketone)	5
2914.1900		- - Other	5
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.2200		- - Cyclohexanone and methylcyclohexanones	5
2914.2300		- - Ionones and methylionones	5
		- - Other:	
2914.2910		- - - Isophorone	5
2914.2990		- - - Other	5
		- Aromatic ketones without other oxygen function:	
2914.3100		- - Phenylacetone (phenylpropan-2-one)	5
2914.3900		- - Other	5
2914.4000		- Ketone- alcohols and ketone- aldehydes	5
2914.5000		- Ketone- phenols and ketones with other oxygen function	5
		- Quinones:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2914.6100		-- Anthraquinone	5
2914.6900		-- Other	5
2914.7000		- Halogenated, sulphonated, nitrated or nitrosated derivatives	5
		VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		- Formic acid, its salts and esters:	
2915.1100		-- Formic acid	25
		-- Salts of formic acid:	
2915.1210		--- Sodium formate	5
2915.1290		--- Other	5
2915.1300		-- Esters of formic acid	5
		- Acetic acid and its salts; acetic anhydride:	
2915.2100		-- Acetic acid	25
2915.2400		-- Acetic anhydride	10
		-- Other:	
2915.2910		--- Calcium acetate	5
2915.2920		--- Lead acetate	5
2915.2930		--- Sodium acetate	5
2915.2940		--- Cobalt acetates	5
2915.2990		--- Other	5
		- Esters of acetic acid:	
2915.3100		-- Ethyl acetate	25
2915.3200		-- Vinyl acetate	5
2915.3300		-- <i>n</i> -Butyl acetate	25
2915.3600		-- Dinoseb (ISO) acetate	20

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
		-- Other:	
2915.3910		--- Benzyl acetate	5
2915.3920		--- Amyl acetate	5
2915.3990		--- Other	5
2915.4000		- Mono-, di- or trichloroacetic acids, their salts and esters	5
2915.5000		- Propionic acid, its salts and esters	5
		- Butanoic acids, pentanoic acids, their salts and esters:	
2915.6010		--- Butyric acid	5
2915.6020		--- Salts and ester of butyric acid	5
2915.6030		--- Salts and ester of valeric acid	5
2915.6090		--- Other	5
		- Palmitic acid, stearic acid, their salts and esters:	
2915.7010		--- Stearic acid	20
2915.7090		--- Other	10
2915.9000		- Other	5
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	5
2916.1200		-- Esters of acrylic acid	5
2916.1300		-- Methacrylic acid and its salts	5
2916.1400		-- Esters of methacrylic acid	0
		-- Oleic, linoleic or linolenic acids, their salts and esters:	
2916.1510		--- Oleic acid	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2916.1520		--- Salts and derivatives of oleic acid	5
2916.1590		--- Other	5
2916.1600		-- Binapacryl (ISO)	10
		-- Other:	
2916.1910		--- Maleic acid, AZDN (2-AZOBIS) Isobutyronitrile 99% Min)	0
2916.1990		--- Other	5
2916.2000		- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		-- Benzoic acid, its salts and esters:	
2916.3110		--- Benzoic acid	5
2916.3120		--- Sodium benzoate	5
2916.3190		--- Other	5
2916.3200		-- Benzoyl peroxide and benzoyl chloride	5
2916.3400		-- Phenylacetic acid and its salts	5
		-- Other:	
2916.3910		--- Ibuprofen	20
2916.3920		--- Ingredients for pesticides	5
2916.3990		--- Other	10
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:	
		-- Oxalic acid, its salts and esters:	
2917.1110		--- Oxalic acid	10
2917.1190		--- Other	5
2917.1200		-- Adipic acid, its salts and esters	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2917.1300		-- Azelaic acid, sebacic acid, their anhydrides and esters	5
2917.1400		-- Maleic anhydride	10
2917.1900		-- Other	5
2917.2000		- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.3200		-- Dioctyl orthophthalates	20
2917.3300		-- Dinonyl or didecyl orthophthalates	15
		-- Other esters of orthophthalic acid:	
2917.3410		--- Dibutyl orthophthalates	10
2917.3490		--- Other	10
2917.3500		-- Phthalic anhydride	15
		-- Terephthalic acid and its salts:	
2917.3610		--- Pure terephthalic acid (PTA)	15
2917.3690		--- Other	5
2917.3700		-- Dimethyl terephthalate (DMT)	5
		-- Other:	
2917.3910		--- Iso phthalic acid	5
2917.3990		--- Other	5
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:	
		-- Lactic acid, its salts and esters:	
2918.1110		--- Lactic acid	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2918.1190		- - - Other	5
2918.1200		- - Tartaric acid	5
2918.1300		- - Salts and esters of tartaric acid	5
2918.1400		- - Citric acid	10
		- - Salts and esters of citric acid:	
2918.1510		- - - Sodium citrate	5
2918.1590		- - - Other	5
2918.1600		- - Gluconic acid, its salts and esters	5
2918.1800		- - Chlorobenzilate (ISO)	5
		- - Other:	
2918.1910		- - - 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	5
2918.1990		- - - Other	5
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		- - Salicylic acid and its salts:	
2918.2110		- - - Salicylic acid	5
2918.2120		- - - Sodium salicylate	5
2918.2130		- - - Methyl salicylate	5
2918.2190		- - - Other	5
		- - O-Acetylsalicylic acid, its salts and esters:	
2918.2210		- - - Aspirin	25
2918.2290		- - - Other	10
2918.2300		- - Other esters of salicylic acid and their salts	5
2918.2900		- - Other	10
2918.3000		- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5
		- Other :	
2918.9100		- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
		-- Other:	
2918.9910		--- Ingredients for pesticides	5
2918.9990		--- Other	5
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS 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.	
2919.1000		- Tris(2,3- dibromopropyl) phosphate	5
		- Other:	
2919.9010		--- Ingredients for pesticides	5
2919.9090		--- Other	5
29.20		Esters of other inorganic acids of non- metals (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 :	
2920.1100		-- Parathion (ISO) and parathion-methyl (ISO) (methyl- parathion)	5
2920.1900		-- Other	5
		- Other:	
2920.9010		--- Sulphonic esters and derivatives	5
2920.9020		--- Ingredients for pesticides	5
2920.9030		--- Diethyl phosphite; Dimethyl phosphite; Trimethyl phosphite; Triethyl phosphite	5
2920.9090		--- Other	5
		IX.- NITROGEN- FUNCTION COMPOUNDS	
29.21		Amine- function compounds.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Acyclic monoamines and their derivatives; salts thereof:	
2921.1100		-- Methylamine, di- or trimethylamine and their salts	5
		-- Other:	
2921.1910		--- Paraxylidine sulfamic acid	5
2921.1920		--- Bis(2-chloroethyl) ethylamine	5
2921.1930		--- Chlormethine (INN) (bis(2-chloroethyl)methylamine)	5
2921.1940		--- Trichlormethine (INN) (tris(2-chloroethyl)amine)	5
2921.1950		--- N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl)2-chloroethylamines and their protonated salts	5
2921.1990		--- Other	5
		- Acyclic polyamines and their derivatives; salts thereof:	
2921.2100		-- Ethylenediamine and its salts	5
2921.2200		-- Hexamethylenediamine and its salts	5
		-- Other:	
2921.2910		--- Aceto Acetic ortho anisidine	5
2921.2920		--- Di amino stilbene	5
2921.2990		--- Other	5
2921.3000		- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	5
		- Aromatic monoamines and their derivatives; salts thereof:	
		-- Aniline and its salts:	
2921.4110		--- Aniline	5
2921.4190		--- Other	5
2921.4200		-- Aniline derivatives and their salts	5
		-- Toluidines and their derivatives; salts thereof:	
2921.4310		--- Ingredients for pesticides	5
2921.4390		--- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2921.4400		-- Diphenylamine and its derivatives; salts thereof	5
		-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof:	
2921.4510		--- Sodium naphthionate	5
2921.4590		--- Other	5
2921.4600		-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5
2921.4900		-- Other	5
		- Aromatic polyamines and their derivatives; salts thereof:	
		-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof:	
2921.5110		--- Ingredients for pesticides	5
2921.5190		--- Other	5
2921.5900		-- Other	5
29.22		Oxygen- function amino- compounds.	
		- Amino- alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.1100		-- Monoethanolamine and its salts	5
2922.1200		-- Diethanolamine and its salts	5
		-- Triethanolamine and its salts:	
2922.1310		--- Triethanolamine	5
2922.1390		--- Other	5
2922.1400		-- Dextropropoxyphene (INN) and its salts	5
		-- Other:	
		--- N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl)-2-aminoethanols and their protonated salts:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2922.1911		---- N,N-Dimethyl-2-aminoethanol and its protonated salts	5
2922.1912		---- N,N-Diethyl-2-aminoethanol and its protonated salts	5
2922.1919		---- Other	5
2922.1920		--- Ethyldiethanolamine	5
2922.1930		--- Methyl-diethanolamine	5
2922.1990		--- Other	5
		- Amino- naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.2100		-- Aminohydroxynaphthalenesulphonic acids and their salts	5
2922.2900		-- Other	5
		- Amino- aldehydes; amino- ketones and amino- quinones, other than those containing more than one kind of oxygen function; salts thereof :	
2922.3100		-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5
2922.3900		-- Other	5
		- Amino- acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.4100		-- Lysine and its esters, salts thereof	5
		-- Glutamic acid and its salts:	
2922.4210		--- Monosodium glutamate	5
2922.4290		--- Other	5
2922.4300		-- Anthranilic acid and its salt	5
2922.4400		-- Tilidine (INN) and its salts	5
		-- Other:	
2922.4910		--- Alanine	5
2922.4990		--- Other	5
2922.5000		- Amino- alcohol- phenols, amino- acid- phenols and other amino- compounds with oxygen function	5

Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
2923.1000		- Choline and its salts	5
2923.2000		- Lecithins and other phosphoaminolipids	5
		- Other:	
2923.9010		- - - Betaine	5
2923.9090		- - - Other	5
29.24		Carboxamide- function compounds; amide- function compounds of carbonic acid.	
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.1100		- - Meprobamate (INN)	5
2924.1200		- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5
		- - Other:	
2924.1910		- - - Acetamide	5
2924.1920		- - - Acrylamido methyl propane sulphonic acid (AMPS)	0
2924.1990		- - - Other	5
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.2100		- - Ureines and their derivatives; salts thereof	5
2924.2300		- - 2- Acetamidobenzoic acid (N- acetylanthranilic acid) and its salts	5
2924.2400		- - Ethinamate (INN)	5
		- - Other:	
2924.2910		- - - Paracetamol	25
2924.2920		- - - Aceto acet ortho toluidine	5
2924.2940		- - - Phenacetine (Aceto-phenetidine)	5
2924.2950		- - - Ingredients for pesticides	5
2924.2990		- - - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
29.25		Carboxyimide- function compounds (including saccharin and its salts) and imine- function compounds.	
		- Imides and their derivatives; salts thereof:	
2925.1100		-- Saccharin and its salts	5
2925.1200		-- Glutethimide (INN)	5
2925.1900		-- Other	5
		- Imines and their derivatives; salts thereof :	
2925.2100		-- Chlordimeform (ISO)	5
		-- Other:	
2925.2910		--- Diphenyl-guanidine	5
2925.2990		--- Other	5
29.26		Nitrile- function compounds.	
2926.1000		- Acrylonitrile	0
2926.2000		- 1- Cyanoguanidine (dicyandiamide)	5
2926.3000		- Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano- 2- dimethylamino- 4,4- diphenylbutane)	5
		- Other:	
2926.9010		--- Alpha cyano, 3-phenoxybenzyl (-)cis, trans 3- (2,2-dicloro vinyl) 2,2 dimethyl cyclopropane carboxylate	5
2926.9020		--- (S) Alpha cyano, 3-phenoxybenzyl (S)-2-(4, chloro phenyl)-3 mehtyl butyrate	5
2926.9030		--- Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate	5
2926.9040		--- N-methylpyrrolidon	5
2926.9050		--- Ingredients for pesticides	5
2926.9090		--- Other	5
29.27		Diazo- , azo- or azoxy- compounds.	
2927.0010		--- Benzene-diazonium chloride	5
2927.0020		--- Azobenzene and azotoluenes	5
2927.0030		--- Azoxybenzene, azoxybenzoic acid and azoxytoluidine	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2927.0040		--- Diazoamino-benzene	5
2927.0090		--- Other	5
29.28		Organic derivatives of hydrazine or of hydroxylamine.	
2928.0010		--- Phenyl-hydrazine	5
2928.0020		--- Benzyl-phenyl-hydrazine	5
2928.0090		--- Other	5
29.29		Compounds with other nitrogen function.	
2929.1000		- Isocyanates	5
		- Other:	
2929.9010		--- Isocyanides	5
2929.9020		--- N,N-Dialkyl(methyl, ethyl, n-propyl, or isopropyl) phosphoramidic dihalides	10
2929.9030		--- Dialkyl(methyl, ethyl, n-propyl or isopropyl)N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl)phosphoramidates	10
2929.9090		--- Other	10
		X. ORGANO- INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30		Organo- sulphur compounds.	
		- Thiocarbamates and dithiocarbamates:	
2930.2010		--- 2-N, N-Dimethyl amino-I sodium thiosulphate, 3-thiosulfourropane	5
2930.2020		--- S-S (2 dimethyl amino (trimethylene) bis (thio carbamate)	5
2930.2030		--- Other Ingredients for pesticides	5
2930.2090		--- Other	5
2930.3000		- Thiuram mono-, di- or tetrasulphides	5
2930.4000		- Methionine	5
2930.5000		- Captafol (ISO) and methamidophos (ISO)	5
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2930.9010		--- 2- N,N-dimethylamino 1,3 disodium thiosulphate propane	5
2930.9020		--- O,S-dimethyl phosphoramidothioate	5
2930.9030		--- Diafethiuran technical (tertbutyl) 3-2-6 disopropyl (4-phenoxyphenyl) thiourene	5
2930.9040		--- O-O diethyl O-(3,5,6 trichloro pyridinyl) phosphorothioate	5
2930.9050		--- O-(4-bromo, 2-chloro phenyl) o-ethyl s-propyl (phosphorothioate)	5
2930.9060		--- O,O diethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate	5
2930.9070		--- Ingredients for pesticides	5
		--- Other:	
2930.9091		---- [S-2-(dialkyl(methyl,ethyl,n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl (<C10, including cycloalkyl)esters, alkylated or protonated salts thereof	5
2930.9092		---- 2-Chloroethylchloromethylsulphide; Bis(2-chloroethyl)sulphide; Bis(2-chloroethylthio)methane; 1,2-Bis(2-chloroethylthio)ethane; 1,3-Bis(2-chloroethylthio)-n-propane; 1,4-Bis(2-chloroethylthio)-n-butane; 1,5-Bis(2-chloroethylthio)-n-pentane; Bis(2-chl	5
2930.9093		---- O,O-Diethyl S-[2-(diethylamino) ethyl]phosphorothioate and its alkylated or protonated salts; N,N-Dialkyl (methyl, ethyl,n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts; Thiodiglycol(INN)(bis(2-hydroxyethyl)sulphide; O-Ethyl S-phenyl ethylphosphonothiolothionate (fonofos)	5
2930.9094		---- Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	5
2930.9099		---- Other	5
29.31		Other organo- inorganic compounds.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2931.1000		- Tetramethyl lead and tetraethyl lead	5
2931.2000		- Tributyltin compounds	5
		- Other:	
2931.9010		--- O-Alkyl(<C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluorodates; O-Alkyl(< C10, including cycloalkyl) N,N-diakyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates; 2-Chlorovinylchloroarsine; Bis(2-chlorovinyl)chloroarsine; Tris(2-chlorovinyl)arsine; Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	5
2931.9020		--- [O-2-(dialkyl(methyl, ethyl, n-propyl or isopropyl)amino)ethyl] hydrogen alkyl(methyl, ethyl, n-propyl or isopropyl)phosphonites and their O-alkyl (< C10, including cycloalkyl)esters; alkylated or protonated salts thereof; O-Isopropyl methylphosphonochloridate; O-Pinacolyl methylphosphonochloridates	5
2931.9030		--- Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	5
2931.9040		--- Ingredients for pesticides	5
2931.9090		--- Other	5
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	5
2932.1200		-- 2-Furaldehyde (furfuraldehyde)	5
2932.1300		-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	5
2932.1900		-- Other	5
		- Lactones:	
2932.2010		--- 4,5,6,7- tetrachlorophthalide	5
2932.2020		--- Isoascorbic acid	5
2932.2030		--- Ingredients for pesticides	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2932.2090		- - - Other	5
		- Other:	
2932.9100		- - Isosafrole	5
2932.9200		- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	5
2932.9300		- - Piperonal	5
2932.9400		- - Safrole	5
2932.9500		- - Tetrahydrocannabinols (all isomers)	5
		- - Other:	
2932.9910		- - - 2,3 Dihydro 2-2 dimethyl-7 benzo furanyl methyl-carbamate	5
2932.9990		- - - Other	5
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	5
2933.1900		- - Other	5
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.2100		- - Hydantoin and its derivatives	5
2933.2900		- - Other	5
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.3100		- - Pyridine and its salts	5
2933.3200		- - Piperidine and its salts	5
2933.3300		- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Other:	
2933.3910		--- Chloro-phenir-amine and isoniazid	5
2933.3920		--- Pyrazinamide	20
2933.3940		--- 3-Quinuclidinyl benzilate	5
2933.3950		--- Quinuclidine-3-ol	5
2933.3960		--- Ingredients for pesticides	5
2933.3990		--- Other	10
		- Compounds containing in the structure a quinoline or isoquinoline ring- system (whether or not hydrogenated), not further fused:	
2933.4100		-- Levorphanol (INN) and its salts	5
		-- Other:	
2933.4910		--- Amodiaquine	5
2933.4920		--- Quinoline	5
2933.4930		--- Chloroquine sulphate	5
2933.4940		--- Chloroquine phosphate	5
2933.4990		--- Other	5
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.5200		-- Malonylurea (barbituric acid) and its salts	5
2933.5300		-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	5
2933.5400		-- Other derivatives of malonylurea (barbituric acid); salts thereof	5
2933.5500		-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5
		-- Other:	
2933.5910		--- 0, Diethyl, 0 (2, iso propyl-6 methyl-pyrimidin-4-YL) phosphoro thioate	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2933.5920		--- 1-tert, butyl-3 (2,6 iso propyl 4-phenoxy phenyl thiourea)	5
2933.5930		--- Ciprofloxacin	20
2933.5940		--- Norfloxacin	20
2933.5950		--- Ingredients for pesticides	5
2933.5990		--- Other	10
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.6100		-- Melamine	5
		-- Other:	
2933.6910		--- Pyrimethanine	5
2933.6920		--- Isoniazid	5
2933.6930		--- Cyanuric chloride	5
2933.6940		--- Ingredients for pesticides	5
2933.6990		--- Other	5
		- Lactams:	
2933.7100		-- 6-Hexanelactam (epsilon-caprolactam)	5
2933.7200		-- Clonazepam (INN) and methiprylon(INN)	5
		-- Other lactams:	
2933.7910		--- Isatin (lactam of isic acid)	5
2933.7920		--- 1-Vinyl-2-pyrrol-idone	5
2933.7990		--- Other	10
		- Other:	
2933.9100		-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN);salts thereof	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Other:	
2933.9910		--- Ingredients for pesticides	5
2933.9990		--- Other	10
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
		- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure:	
2934.1010		--- Ingredients for pesticides	5
2934.1090		--- Other	10
2934.2000		- Compounds containing in the structure a benzothiazole ring- system (whether or not hydrogenated), not further fused	5
2934.3000		- Compounds containing in the structure a phenothiazine ring- system (whether or not hydrogenated), not further fused	5
		- Other:	
2934.9100		-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazin� (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5
		-- Other:	
2934.9910		--- Furazolidone	25
2934.9920		--- Ingredients for pesticides	5
2934.9990		--- Other	5
29.35		Sulphonamides.	
2935.0010		--- o-Toluene-sulphonamide	5
2935.0030		--- Sulpha-diazine (INN)	5
2935.0040		--- Sulphamethexazole	25
2935.0050		--- Sulpha-thiazolodiazine	25
2935.0060		--- Sulphanilamide	25
2935.0090		--- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		XI- PRO- VITAMINS, VITAMINS AND HORMONES	
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
		- Vitamins and their derivatives, unmixed:	
2936.2100		-- Vitamins A and their derivatives	5
2936.2200		-- Vitamin B ₁ and its derivatives	5
2936.2300		-- Vitamin B ₂ and its derivatives	5
2936.2400		-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	5
2936.2500		-- Vitamin B ₆ and its derivatives	5
2936.2600		-- Vitamin B ₁₂ and its derivatives	5
2936.2700		-- Vitamin C and its derivatives	5
2936.2800		-- Vitamin E and its derivatives	5
2936.2900		-- Other vitamins and their derivatives	5
2936.9000		- Other, including natural concentrates	5
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.1100		-- Somatotropin, its derivatives and structural analogues	5
2937.1200		-- Insulin and its salts	5
2937.1900		-- Other	5
		- Steroidal hormones, their derivatives and structural analogues :	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
2937.2100		-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	5
2937.2200		-- Halogenated derivatives of corticosteroidal hormones	5
2937.2300		-- Oestrogens and progestogens	5
2937.2900		-- Other	5
2937.5000		- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5
2937.9000		- Other	5
		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	5
		- Other:	
2938.9010		--- Ingredients for pesticides	5
2938.9090		--- Other	5
29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
		- Alkaloids of opium and their derivatives; salts thereof:	
2939.1100		-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacin (INN) and thebaine; salts thereof	5
2939.1900		-- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.2010		- - - Quinine sulphate	5
2939.2090		- - - Other	5
2939.3000		- Caffeine and its salts	5
		- Ephedrine and its salts:	
2939.4100		- - Ephedrine and its salts	25
2939.4200		- - Pseudoephedrine (INN) and its salts	25
2939.4300		- - Cathine (INN) and its salts	20
2939.4400		- - Norephedrine and its salts	20
2939.4900		- - Other	20
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939.5100		- - Fenetylline (INN) and its salts	5
2939.5900		- - Other	5
		- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.6100		- - Ergometrine (INN) and its salts	5
2939.6200		- - Ergotamine (INN) and its salts	5
2939.6300		- - Lysergic acid and its salts	5
2939.6900		- - Other	10
		- Other:	
2939.9100		- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	5
		- - Other:	
2939.9910		- - - Ingredients for pesticides	5
2939.9990		- - - Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		XIII.- OTHER ORGANIC COMPOUNDS	
2940.0000		Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	10
29.41		Antibiotics.	
2941.1000		- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	25
2941.2000		- Streptomycins and their derivatives; salts thereof	5
2941.3000		- Tetracyclines and their derivatives; salts thereof	10
2941.4000		- Chloramphenicol and its derivatives salts thereof	10
2941.5000		- Erythromycin and its derivatives; salts thereof	10
		- Other:	
2941.9010		- - - Cephalexin	20
2941.9020		- - - Gramicid trycidine	5
2941.9030		- - - Thricin	5
2941.9040		- - - Cephadrine oral	20
2941.9060		- - - Cefixime in bulk	15
2941.9070		- - - Ingredients for pesticides	5
2941.9090		- - - Other	10
2942.0000		Other organic compounds.	5

Chapter-30

Pharmaceutical products

Notes.

1.- This Chapter does not cover:

- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral

- waters), other than nutritional preparations for intravenous administration (Section IV);
- (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24)
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
- 2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF) growth factors (GF), hematopoietins and colony stimulating factors (CSF).
- 3.- For the purposes of headings 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 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 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 (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and

- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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.	
3001.2000		- Extracts of glands or other organs or of their secretion	5
3001.9000		- Other	5
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro- organisms (excluding yeasts) and similar products.	
3002.1000		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	10
		- Vaccines for human medicine:	
3002.2010		--- Tetanus toxide	5
3002.2020		--- For prevention of hepatitis-B	5
3002.2090		--- Other	10
3002.3000		- Vaccines for veterinary medicine	10
		- Other:	
3002.9010		--- Human blood	5
3002.9020		--- Animal blood	5
3002.9030		--- Saxitoxin	10
3002.9040		--- Ricin	10

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
3002.9090		- - - Other	10
30.03		Medicaments (excluding goods of heading 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
3003.2000		- Containing other antibiotics	10
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.3100		- - Containing insulin	10
3003.3900		- - Other	10
3003.4000		- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	10
		- Other:	
3003.9010		- - - Unani, ayurvedic and other oriental type medicine	10
3003.9020		- - - Homeopathic medicines	10
3003.9090		- - - Other	10
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
		- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3004.1010		- - - Ampicillin, Amoxycillin and Cloxacillin capsules/syrup	25
3004.1090		- - - Other	10
3004.2000		- Containing other antibiotics	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3004.3100		-- Containing insulin	10
3004.3200		-- Containing corticosteroid hormones, their derivatives or structural analogues	10
3004.3900		-- Other	10
3004.4000		- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	10
		- Other medicaments containing vitamins or other products of heading 29.36:	
3004.5010		--- Cod liver oil	5
3004.5090		--- Other	10
		- Other:	
3004.9010		--- Unani ayurvedic and other oriental type medicine	10
3004.9020		--- Homoeopathic medicines	10
3004.9030		--- Dextrose and saline infusion solution, with infusion set	20
3004.9040		--- Dextrose and saline infusion solution, without saline infusion set	20
3004.9050		--- Eye drops	20
3004.9060		--- Ointments, medicinal	20
3004.9070		--- Aspirin, medicinal	10
3004.9080		--- Sulpha drugs	10
		--- Other:	
3004.9091		---- Cough syrups medicinal	10
3004.9092		---- Paracetamol	10
3004.9099		---- Other	10
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.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Adhesive dressings and other articles having an adhesive layer:	
3005.1010		- - - Surgical tape in jumbo rolls	20
3005.1090		- - - Other	25
		- Other:	
3005.9010		- - - Acrynol pad	10
3005.9090		- - - Other	25
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.	
		- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	
3006.1010		- - - Vascular grafts	5
3006.1090		- - - Other	10
3006.2000		- Blood- grouping reagents	20
3006.3000		- Opacifying preparations for X- ray examinations; diagnostic reagents designed to be administered to the patient	10
3006.4000		- Dental cements and other dental fillings; bone reconstruction cements	10
3006.5000		- First- aid boxes and kits	20
3006.6000		- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	5
3006.7000		- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	20
		- Other :	
3006.9100		- - Appliances identifiable for ostomy use	20
3006.9200		- - Waste pharmaceuticals	20

Chapter 31**Fertilizers****Notes.**

1.- This Chapter does not cover:

- (a) Animal blood of heading 05.11;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 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 subparagraph aqueous or ammoniacal solution.

3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

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

- (i) Basic slag;
- (ii) Natural phosphates of heading 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 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 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 31.05.

6.- For the purposes of heading 31.05, the term "other fertilizers" applies only to products of a kind used as fertilizers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3101.0000		Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	5
31.02		Mineral or chemical fertilisers, nitrogenous.	
3102.1000		- Urea, whether or not in aqueous solution	0
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.2100		- - Ammonium sulphate	0
3102.2900		- - Other	0
3102.3000		- Ammonium nitrate, whether or not in aqueous solution	0
3102.4000		- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non- fertilising substances	0
		- Sodium nitrate:	
3102.5010		- - - Crude	0
3102.5090		- - - Other	0
3102.6000		- Double salts and mixtures of calcium nitrate and ammonium nitrate	0
3102.8000		- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3102.9000		- Other, including mixtures not specified in the foregoing subheadings	0
31.03		Mineral or chemical fertilisers, phosphatic.	
3103.1000		- Superphosphates	0
3103.9000		- Other	0
31.04		Mineral or chemical fertilisers, potassic.	
3104.2000		- Potassium chloride	0
3104.3000		- Potassium sulphate	0
3104.9000		- Other	0
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
3105.2000		- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0
3105.3000		- Diammonium hydrogenorthophosphate (diammonium phosphate)	0
3105.4000		- Ammoniumdihydrogen orthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.5100		-- Containing nitrates and phosphates	0
3105.5900		-- Other	0
3105.6000		- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0
3105.9000		- Other	0

Chapter 32

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

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
- 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 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 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
- 4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 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 or not they are also suitable for colouring distempers.
- 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
- Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.1000		- Quebracho extract	5
3201.2000		- Wattle extract	0
		- Other:	
3201.9010		--- Acacia catechu (cutch)	5
3201.9020		--- Oak or chestnut extract	5
3201.9030		--- Gambier	5
3201.9090		--- Other	5
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	5
		- Other:	
3202.9010		--- Tanning substances, tanning preparations based on chromium sulphate	20
3202.9090		--- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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)	15
3203.0090		--- Other	15
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	10
3204.1200		-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	15
3204.1300		-- Basic dyes and preparations based thereon	0
3204.1400		-- Direct dyes and preparations based thereon	15
		-- Vat dyes (including those usable in that state as pigments) and preparations based thereon:	
3204.1510		--- Indigo blue	0
3204.1590		--- Other	5
3204.1600		-- Reactive dyes and preparations based thereon	15
3204.1700		-- Pigments and preparations based thereon	15
		-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19:	
3204.1910		--- Dyes, sulphur	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3204.1990		- - - Dyes, synthetic	5
3204.2000		- Synthetic organic products of a kind used as fluorescent brightening agents	20
3204.9000		- Other	20
3205.0000		Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 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 matter	5
3206.1900		- - Other	15
		- Pigments and preparations based on chromium compounds:	
3206.2010		- - - Chrome yellow	15
3206.2090		- - - Other	15
		- Other colouring matter and other preparations:	
3206.4100		- - Ultramarine and preparations based thereon	15
		- - Lithopone and other pigments and preparations based on zinc sulphide:	
3206.4210		- - - Lithopone	15
3206.4290		- - - Other	15
		- - Other:	
3206.4910		- - - Master batches (coloured)	15
3206.4920		- - - Pigments and preparations based on cadmium compounds	15
3206.4930		- - - Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15
3206.4990		- - - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Inorganic products of a kind used as luminophores:	
3206.5010		--- Fluorescent powder	5
3206.5090		--- Inorganic products of a kind used as luminophores	15
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.	
		- Prepared pigments, prepared opacifiers, prepared colours and similar preparations:	
3207.1010		--- Opacifiers	5
3207.1020		--- Ceramic Colours	5
3207.1090		--- Other	5
3207.2000		- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10
3207.3000		- Liquid lustres and similar preparations	10
		- Glass frit and other glass, in the form of powder, granules or flakes:	
3207.4010		--- Glass frit	0
3207.4090		--- Other	0
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.	
		- Based on polyesters:	
3208.1010		--- Varnishes	20
3208.1090		--- Other	20
		- Based on acrylic or vinyl polymers:	
3208.2010		--- Varnishes	20

PCT CODE			
Sub-heading	Sub-item		
(1)	(2)	(3)	(4)
3208.2090		--- Other	20
		- Other:	
		--- Based on polyamides:	
3208.9011		---- Varnishes	10
3208.9019		---- Other	10
3208.9020		--- Other varnishes	20
3208.9090		--- Other	20
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.	
		- Based on acrylic or vinyl polymers:	
3209.1010		--- Varnishes	20
3209.1090		--- Other	25
		- Other:	
3209.9010		--- Lacquered blue, golden and silver	5
3209.9090		--- Other	20
32.10		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
3210.0010		--- Distempers	20
3210.0020		--- Prepared water pigments of a kind used for finishing leather	20
3210.0090		--- Other	20
32.11		Prepared driers.	
3211.0010		--- For leather	10
3211.0090		--- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	20
		- Other:	
3212.9010		- - - Aluminium paste and powder	15
3212.9020		- - - Pigments in paint or enamel media	20
3212.9030		- - - Emitter paste for tube lights	5
3212.9090		- - - Other	20
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.1000		- Colours in sets	20
3213.9000		- Other	20
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.	
		- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:	
3214.1010		- - - Glaziers putty (mastic based on oil)	20
3214.1020		- - - Grafting putty (mastic based on wax)	20
3214.1030		- - - Resin cements	20
3214.1050		- - - Capping cement for bulbs and tube lights	5
3214.1090		- - - Other	20
		- Other:	
3214.9010		- - - Silicon sealant	10
3214.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
		- Printing ink:	
		- - Black:	
3215.1110		- - - Rolling coating printing ink	15
3215.1190		- - - Other	20
		- - Other:	
3215.1910		- - - Fluorescent ink	15
3215.1990		- - - Other	20
		- Other:	
3215.9010		- - - Inks for ball points pens, fine liners and fibre tips	10
3215.9090		- - - Other	20

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 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphates turpentine or other products of heading 38.05.
- 2.- The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
- 3.- Headings 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 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
		- Essential oils of citrus fruit:	
3301.1200		-- Of orange	10
3301.1300		-- Of lemon	10
3301.1900		-- Other	10
		- Essential oils other than those of citrus fruit:	
3301.2400		-- Of peppermint (<i>Mentha piperita</i>)	10
3301.2500		-- Of other mints	10
		-- Other:	
3301.2910		--- Of citronella	10
3301.2920		--- Of eucalyptus	10
3301.2990		--- Other	10
3301.3000		- Resinoids	10
		- Other:	
3301.9010		--- Concentrates of essential oils	10
3301.9090		--- Other	10

Heading Sub-heading	Code suffix		
(1)	(2)	(3)	(4)
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; 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		--- Flavours and concentrates for use in aerated beverages	10
3302.1020		--- Flavours and concentrates for use in food industry	10
3302.1090		--- Other	10
		- Other:	
3302.9010		--- Of a kind used in cosmetics industry	10
3302.9090		--- Other	10
33.03		Perfumes and toilet waters.	
3303.0010		--- Eau-de-cologne	30
3303.0020		--- Perfumes	30
3303.0090		--- Other	30
33.04		Beauty or make- up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
3304.1000		- Lip make- up preparations	30
3304.2000		- Eye make- up preparations	30
		- Manicure or pedicure preparations:	
3304.3010		--- Nail polish	30
3304.3090		--- Other	30
		- Other:	
		-- Powders, whether or not compressed:	
3304.9110		--- Face powder	30
3304.9120		--- Talcum powder	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3304.9190		--- Other	30
		-- Other:	
3304.9910		--- Face and skin creams and lotions	30
3304.9920		--- Tonics and skin food	30
3304.9990		--- Other	30
33.05		Preparations for use on the hair.	
3305.1000		- Shampoos	30
3305.2000		- Preparations for permanent waving or straightening	30
3305.3000		- Hair lacquers	30
		- Other:	
3305.9010		--- Cream for hair	30
3305.9020		--- Dyes for hair	30
3305.9090		--- Other	30
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 paste	30
3306.1090		--- Other	30
3306.2000		- Yarn used to clean between the teeth (dental floss)	30
3306.9000		- Other	30
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
3307.1000		- Pre-shave, shaving or after-shave preparations	30
3307.2000		- Personal deodorants and antiperspirants	30
3307.3000		- Perfumed bath salts and other bath preparations	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.4100		- - "Agarbatti" and other odoriferous preparations which operate by burning	30
3307.4900		- - Other	30
		- Other:	
3307.9010		- - - Contact lens solution	30
3307.9090		- - - Other	30

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, herefor 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 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 33.05, 33.06 or 33.07).

2.- For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 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 34.05 as "scouring powders and similar preparations".

- 3.- For the purposes of heading 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 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 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 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 15.21
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Sub-heading (1)	Suffix (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; organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
		- Soap and organic surface- active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.1100		-- For toilet use (including medicated products)	30
3401.1900		-- Other	30
3401.2000		- Soap in other forms	30
3401.3000		- Organic surface- active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	30
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 34.01.	
		- Organic surface- active agents, whether or not put up for retail sale:	
		-- Anionic:	
3402.1110		--- Sulphonic acid(Soft)	10
3402.1190		--- Other	20
		-- Cationic:	
3402.1210		--- Pharmaceutical grade	10
3402.1220		--- Other than in retail packing	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3402.1290		- - - Other	20
3402.1300		- - Non-ionic	20
		- - Other:	
3402.1910		- - - Cocoamidopropyl betaine (CAPB)	5
3402.1990		- - - Other	15
3402.2000		- Preparations put up for retail sale	25
3402.9000		- Other	25
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:	
		- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.1110		- - - Of a kind used in the leather or like industries	20
3403.1120		- - - Of a kind used in the paper or like industries	20
		- - - Of a kind used in the textile or like industries:	
3403.1131		---- Spin finish oil	0
3403.1139		---- Other	20
3403.1190		- - - Other	20
		- - Other:	
3403.1910		- - - Greases	20
3403.1990		- - - Other	20
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Preparations for the treatment of textile material, leather, furskins or other materials:	
3403.9110		--- Of a kind used in the leather or like industries including fat liquors	20
3403.9120		--- Of a kind used in the paper or like industries	20
		--- Of a kind used in the textile or like industries:	
3403.9131		--- -Spin finish oil	0
3403.9139		--- -Other	20
3403.9190		--- Other	20
		-- Other:	
3403.9910		--- Mould release preparations	5
3403.9990		--- Other	20
34.04		Artificial waxes and prepared waxes.	
3404.2000		- Of poly (oxyethylene) (polyethylene glycol)	5
		- Other:	
3404.9010		--- Sealing waxes	10
3404.9020		--- Of chemically modified lignite	5
3404.9030		--- Wax for wax jet engraver	0
3404.9040		--- Wax for fungicides	0
3404.9090		--- Other	10
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
		- Polishes, creams and similar preparations for footwear or leather:	
3405.1010		--- For footwear	25
3405.1020		--- For leather	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3405.2000		- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10
3405.3000		- Polishes and similar preparations for coachwork, other than metal polishes	25
3405.4000		- Scouring pastes and powders and other scouring preparations	5
3405.9000		- Other	25
3406.0000		Candles, tapers and the like.	25
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	10
3407.0090		- - - Other	10

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1.- This Chapter does not cover :

- (a) Yeasts (heading 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 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

For the purposes of heading 35.05 the term "dextrins" means expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
35.01		Casein, caseinates and other casein derivatives; casein glues.	
3501.1000		- Casein	10
3501.9000		- Other	10
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.	
		- Egg albumin:	
3502.1100		-- Dried	10
3502.1900		-- Other	10
3502.2000		- Milk albumin, including concentrates of two or more whey proteins	10
3502.9000		- Other	10
35.03		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 35.01.	
3503.0010		--- Gelatin	10
3503.0020		--- Gelatin of pharmaceutical grade	5
3503.0090		--- Other	15
3504.0000		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
35.05		Dextrins and other modified starches (for example, pre- gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
		- Dextrins and other modified starches:	
3505.1010		--- Dextrins	15
3505.1020		--- Dextrins of pharmaceutical grade	10
3505.1090		--- Other	20
		- Glues:	
3505.2010		--- Starch based glues	20
3505.2020		--- Dextrin based glues	20
3505.2030		--- Printing gum (pre-gelatinized modified 0% starch for textile printing)	0
3505.2090		--- Other	20
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	20
		- Other:	
		-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:	
3506.9110		--- Shoe adhesives	15
3506.9190		--- Other	15
		-- Other:	
3506.9910		--- Sealant having methyl ethyl ketone from 60 % to 70 % and ethyl acetate from 10 % to 20 %.	5
3506.9990		--- Other	20
35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
3507.1000		- Rennet and concentrates thereof	10
3507.9000		- Other	10

Chapter 36

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

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression "articles of combustible materials" in heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3601.0000		Propellant powders	20
3602.0000		Prepared explosives, other than propellant powders	20
3603.0000		Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	20
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
3604.1000		- Fireworks	25
3604.9000		- Other	25
3605.0000		Matches, other than pyrotechnic articles of heading 36.04.	25
36.06		Ferro- cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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 300cm ³	20
3606.9000		- Other	20

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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	0
3701.2000		- Instant print film	5
		- Other plates and film, with any side exceeding 255 mm:	
3701.3010		--- Of a kind used in textile printing	5
3701.3020		--- Photo polymers and CTP plates of a kind used in printing Of news papers and magazines	10
3701.3030		--- Presensitized printing plates	15
3701.3090		--- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other:	
3701.9100		- - For colour photography (polychrome)	5
3701.9900		- - Other	5
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	5
		- Other film, without perforations, of a width not exceeding 105 mm:	
3702.3100		- - For colour photography (polychrome)	5
3702.3200		- - Other, with silver halide emulsion	5
3702.3900		- - Other	5
		- 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)	5
3702.4200		- - Of a width exceeding 610 mm and of a length exceeding 200m, other than for colour photography	5
3702.4300		- - Of a width exceeding 610 mm and of a length not exceeding 200 m	5
3702.4400		- - Of a width exceeding 105 mm but not exceeding 610 mm	5
		- Other film, for colour photography (polychrome):	
3702.5200		- - Of a width not exceeding 16 mm	5
3702.5300		- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5
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	5
3702.5500		- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5
3702.5600		- - Of a width exceeding 35 mm	5
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3702.9600		- - Of a width not exceeding 35 mm and of a length not exceeding 30 mm	5
3702.9700		- - Of a width not exceeding 35 mm and of a length exceeding 30 mm	5
3702.9800		- - Of a width exceeding 35 mm	5
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.	
3703.1000		- In rolls of a width exceeding 610 mm	5
3703.2000		- Other for colour photography (polychrome)	5
3703.9000		- Other	5
3704.0000		Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	5
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.	
3705.1000		- For offset reproduction	5
		- Other:	
3705.9010		- - - Aerial survey films depicting only topographical features of a kind suitable for use in making maps or charts	5
3705.9020		- - - Microfiches	5
3705.9090		- - - Other	5
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 35 mm or more	Rs. 5 per meter
3706.9000		- Other	Rs. 5 per meter
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
3707.1000		- Sensitising emulsions	5
3707.9000		- Other	5

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 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No.38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 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.- (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine

these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 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 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors and other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
- (e) Ceramic firing testers, fusible (for example, Seger cones).

4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Note 6 (a) below.

5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge.

Stabilised sludge when suitable for use as fertiliser is excluded
(25-144-24)

6.- For the purposes of heading 38.25, the expression "other wastes" applies to :

- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
- (b) Waste organic solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27. 10).

7.- For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

- 1.- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances : aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN); 4-6-dinitro-o-cresol (DNOC (ISO), or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds.

Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO)

- 2.- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
38.01		Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures.	
3801.1000		- Artificial graphite	5
3801.2000		- Colloidal or semi- colloidal graphite	5
3801.3000		- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5
3801.9000		- Other	5
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
3802.1000		- Activated carbon	10
3802.9000		- Other	10
3803.0000		Tall oil, whether or not refined.	0
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 38.03.	5
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	10
3805.9000		- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
		- Rosin and resin acids:	
3806.1010		- - - Gum Rosin	5
3806.1090		- - - Other	10
3806.2000		- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10
3806.3000		- Ester gums	10
3806.9000		- Other	10
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.	10
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur- treated bands, wicks and candles, and fly papers).	
		- Goods specified in Subheading Note 1 to this Chapter:	
3808.5010		- - - Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.5090		- - - Other	25
		- Other :	
		- - Insecticides:	
3808.9110		- - - Mosquito coils, mats and the like	25
3808.9120		- - - Napthalene balls	25
3808.9130		- - - Sex pheromone	0
3808.9140		- - - PB rope L& LTT	0
3808.9150		- - - Para dichlorobenzene blocks	25
3808.9170		- - - Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.9180		- - - Phosphatic insecticides	5
		- - - Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3808.9191		---- Enamectine benzoate	10
3808.9199		---- Other	5
		-- Fungicides:	
3808.9210		--- Products registered under the Agricultural Pesticides Ordinance 1971	0
3808.9220		--- For leather industry	0
3808.9290		--- Other	0
		-- Herbicides, anti-sprouting products and plant-growth regulators:	
3808.9310		--- Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.9390		--- Other	5
3808.9400		-- Disinfectants	5
		-- Other:	
3808.9910		--- Products registered under the Agricultural Pesticides Ordinance 1971	5
3808.9990		--- Other	20
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	15
		- Other:	
		-- Of a kind used in the textile or like industries:	
3809.9110		--- Printing gum (preparation of modified starches with other gums having specific application in textile printing)	0
3809.9190		--- Other	15
3809.9200		-- Of a kind used in the paper or like industries	15
3809.9300		-- Of a kind used in the leather or like industries	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	5
3810.9000		- Other	20
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	20
3811.1900		- - Other	25
		- Additives for lubricating oils:	
3811.2100		- - Containing petroleum oils or oils obtained from bituminous minerals	5
3811.2900		- - Other	5
3811.9000		- Other	5
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	5
3812.2000		- Compound plasticizers for rubber or plastics	15
3812.3000		- Anti- oxidising preparations and other compound stabilisers for rubber or plastics	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3813.0000		Preparations and charges for fire- extinguishers; charged fire- extinguishing grenades.	20
3814.0000		Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	20
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	5
3815.1200		-- With precious metal or precious metal compounds as the active substance	5
		-- Other:	
3815.1910		--- Antimony triacetate	5
3815.1990		--- Other	5
3815.9000		- Other	5
3816.0000		Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	5
3817.0000		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27. 07 or 29. 02.	5
3818.0000		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5
38.19		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.	
3819.0010		--- Hydraulic brake fluids	20
3819.0090		--- Other	20
3820.0000		Anti- freezing preparations and prepared de- icing fluids.	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3821.0000		Prepared culture media for the development or maintenance of micro- organisms (including viruses and the like) or of plant, human or animal cells	5
3822.0000		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	20
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	20
3823.1200		-- Oleic acid	5
3823.1300		-- Tall oil fatty acids	20
		-- Other:	
3823.1910		--- Palm fatty acid distillate	15
3823.1920		--- Palm acid oil	10
3823.1930		--- Fatty acid distillate	15
3823.1990		--- Other	15
3823.7000		- Industrial fatty alcohols	15
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.	
3824.1000		- Prepared binders for foundry moulds or cores	0
3824.3000		- Non- agglomerated metal carbides mixed together or with metallic binders	10
3824.4000		- Prepared additives for cements, mortars or concretes	20
3824.5000		- Non- refractory mortars and concretes	20
3824.6000		- Sorbitol other than that of subheading No. 2905.44	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Mixtures containing halogenated derivatives of methane, ethane or propane :	
3824.7100		-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	15
3824.7200		-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	10
3824.7300		-- Containing hydrobromofluorocarbons (HBFCs)	10
3824.7400		-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	10
3824.7500		-- Containing carbon tetrachloride	10
3824.7600		-- Containing 1,1,1-trichloroethane (methyl chloroform)	10
3824.7700		-- Containing bromomethane (methyl bromide) or bromochloromethane	10
3824.7800		-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	15
3824.7900		-- Other	10
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :	
3824.8100		-- Containing oxirane (ethylene oxide)	10
3824.8200		-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10
3824.8300		-- Containing tris(2,3-dibromopropyl) phosphate	10
		- Other:	
3824.9010		--- Gum base of a kind used for manufacture of chewing gum	10
3824.9020		--- Ion exchangers	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3824.9030		--- Prepared binders	10
3824.9040		--- Anti-sealing compounds	15
3824.9050		--- Stencil correctors and other correcting fluids	15
3824.9060		--- Preparations for electroplating	5
3824.9070		--- Dialysis bath concentrate in liquid or powder form	5
3824.9080		--- Chloroparaffins liquid	10
		--- Other:	
3824.9091		--- Diphenylmethane Di-isocyanate (MDI)	5
3824.9092		--- Preparations of a kind used for water purification	5
3824.9093		--- Carburizing preparations of a kind used for hardening of steel	5
3824.9094		--- Coated or treated calcium carbonate	5
3824.9095		--- Carboxylic acid based anhydride hardener	5
3824.9096		--- Substances controlled under the Convention on the Prohibition of the Development, Production, Stock piling and use of Chemical Weapons and on their Destruction :	10
		(1) Mixtures consisting mainly of O- alkyl(<C10, including cycloalkyl)alkyl (methyl, ethyl, n- propyl or isopropyl)phosphonofluoridates	
		(2) Mixtures consisting mainly of O- alkyl(< C10, including cycloalkyl)N,N- dialkyl (methy,ethyl, n- propyl or isopropyl)phosphoramidocyanidates	
		(3) Mixtures consisting mainly of [S- 2- (dialkyl(methyl, ethyl, n- propyl or isopropyl) amino)ethyl] hydrogen alkyl(methyl, ethyl, n- propyl or isopropyl)phosphonothioates and their O- alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof	
		(4) Mixtures consisting mainly of alkyl (methyl, ethyl,n-propyle or isopropyl) phosphonyldifluorides	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Mixtures consisting mainly of [O- 2- dialkyl(methyl, ethyl, n- propyl or isopropyl) aminoethyl]hydrogen alkyl (methyl, ethyl, n- propyl or isopropyl)phosphonites and their O- alkyl (< C10, including cycloalkyl)esters; mixtures consisting mainly of alkylated or protonated salts thereof	
		(6) Mixtures consisting mainly of N,N- dialkyl(methyl, ethyl, n- propyl or isopropyl) phosphoramidic dihalides	
		(7) Mixtures consisting mainly of dialkyl (methyl, ethyl, n- propyl or isopropyl)N,N- dialkyl (methyl, ethyl, n- propyl or isopropyl) phosphoramidates	
		(8) Mixtures consisting mainly of N,N- dialkyl (methyl, ethyl, n- propyl or isopropyl)- 2- chloroethylamines or their protonated salts	
		(9) Mixtures consisting mainly of N,N- dialkyl(methyl, ethyl, n- propyl or isopropyl)- 2- aminoethanols or their protonated salts	
		(10) Mixtures consisting mainly of N,N- dimethyl- 2- aminoethanol or N,N- diethyl- 2- aminoethanol or their protonated salts	
		(11) Mixtures consisting mainly of N,N- dialkyl (methyl, ethyl, n- propyl or isopropyl)aminoethane- 2- thiols or their protonated salts	
		(12) Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n- propyl or isopropyl group but not further carbon atoms	
3824.9097		- - - -Mixture of argon and neon gases	5
3824.9098		- - - -Salts of stearic acid other than alkali salts e.g. zinc stearate; calcium stearate	5
3824.9099		- - - -Other	10
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.1000		- Municipal waste	20
3825.2000		- Sewage sludge	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3825.3000		- Clinical waste	20
		- Waste organic solvents :	
3825.4100		- - Halogenated	20
3825.4900		- - Other	20
3825.5000		- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	20
		- Other wastes from chemical or allied industries :	
3825.6100		- - Mainly containing organic constituents	20
3825.6900		- - Other	20
3825.9000		- Other	20
3826.0000		Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	10

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 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 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

- 2.- This Chapter does not cover:
- (a) Lubricating preparations of heading 27.10 or 34.03
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3.- Headings 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 distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;

- (d) Silicones (heading 39.10);
- (e) Resols (heading 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 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 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying,

conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

- 9.- For the purposes of heading 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 plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10.- In headings 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 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 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 protective plates.

Subheading Notes.

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named "Other" in the same series:

- (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series:

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which

comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

- 2.- For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I.- PRIMARY FORMS	
39.01		Polymers of ethylene, in primary forms.	
3901.1000		- Polyethylene having a specific gravity of less than 0.94	5
3901.2000		- Polyethylene having a specific gravity of 0.94 or more	5
3901.3000		- Ethylene- Vinyl acetate copolymers	5
3901.9000		- Other	5
39.02		Polymers of propylene or of other olefins, in primary forms.	
3902.1000		- Polypropylene	5
3902.2000		- Polyisobutylene	5
3902.3000		- Propylene copolymers	5
3902.9000		- Other	5
39.03		Polymers of styrene, in primary forms.	
		- Polystyrene:	
3903.1100		- - Expansible	15
		- - Other:	
3903.1910		- - - General Purpose Polystyrene (GPPS)	15
3903.1920		- - - High Impact Polystyrene (HIPS)	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3903.1990		- - - Other	5
3903.2000		- Styrene- acrylonitrile (SAN) copolymers	5
3903.3000		- Acrylonitrile- butadiene- styrene (ABS) copolymers	5
		- Other:	
3903.9010		- - - High Impact Polystyrene (HIPS)	15
3903.9090		- - - Other	5
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
		- Poly(vinyl chloride), not mixed with any other substances:	
3904.1010		- - - Emulsion grade	10
3904.1090		- - - Other	10
		- Other poly(vinyl chloride):	
3904.2100		- - Non-plasticised	20
3904.2200		- - Plasticised	20
3904.3000		- Vinyl chloride- vinyl acetate copolymers	10
3904.4000		- Other vinyl chloride copolymers	10
3904.5000		- Vinylidene chloride polymers	15
		- Fluoro- polymers:	
3904.6100		- - Polytetrafluoroethylene	10
3904.6900		- - Other	10
3904.9000		- Other	15
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
		- Poly(vinyl acetate)	
3905.1200		- - In aqueous dispersion	20
3905.1900		- - Other	20
		- Vinyl acetate copolymers:	
3905.2100		- - In aqueous dispersion	10
3905.2900		- - Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3905.3000		- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5
		- Other:	
3905.9100		- - Copolymers	10
		- - Other:	
3905.9910		- - - Ethers polyvinyl	10
3905.9990		- - - Other	10
39.06		Acrylic polymers in primary forms.	
3906.1000		- Poly(methyl methacrylate)	10
		- Other:	
3906.9010		- - - Cyanoacrylate	20
3906.9020		- - - Acrylic binders	20
3906.9030		- - - Pigment thickener	0
3906.9040		- - - Dispersing agent and acrylic thickeners	0
3906.9090		- - - Other	10
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	5
3907.2000		- Other polyethers	5
3907.3000		- Epoxide resins	20
3907.4000		- Polycarbonates	5
3907.5000		- Alkyd resins	20
		- Poly (ethylene terephthalate):	
3907.6010		- - - Yarn grade	5
3907.6020		- - - Bottle grade	10
3907.6090		- - - Other	20
3907.7000		- Poly(lactic acid)	20
		- Other polyesters:	
3907.9100		- - Unsaturated	20
3907.9900		- - Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
39.08		Polyamides in primary forms.	
3908.1000		- Polyamide- 6, - 11, - 12, - 6, 6, - 6, 9, - 6, 10 or - 6, 12	5
3908.9000		- Other	5
39.09		Amino- resins, phenolic resins and polyurethanes, in primary forms.	
		- Urea resins; thiourea resins:	
3909.1010		- - - Urea formaldehyde moulding compound	25
3909.1090		- - - Other	20
3909.2000		- Melamine resins	20
3909.3000		- Other amino- resins	20
3909.4000		- Phenolic resins	20
3909.5000		- Polyurethanes	5
3910.0000		Silicones in primary forms.	5
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.	
		- Petroleum resins, coumarone, indene or coumarone- indene resins and polyterpenes:	
3911.1010		- - - Petroleum resins	20
3911.1090		- - - Other	20
3911.9000		- Other	20
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
		- Cellulose acetates:	
3912.1100		- - Non-plasticised	10
3912.1200		- - Plasticised	10
		- Cellulose nitrates (including collodions):	
3912.2010		- - - Cellulose nitrates nonplasticised	20
3912.2020		- - - Nitrocellulose binder	5
3912.2090		- - - Other	20

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading I (1)	Subheading (2)		
		- Cellulose ethers:	
3912.3100		- - Carboxymethylcellulose and its salts	10
3912.3900		- - Other	10
3912.9000		- Other	10
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
3913.1000		- Alginic acids, its salts and esters	10
		- Other:	
3913.9010		- - - Protein hardened	10
3913.9090		- - - Other	10
39.14		Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	
3914.0010		- - - Ion-exchangers of condensation type	5
3914.0020		- - - Ion-exchangers of the polymerization type	5
		II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES	
39.15		Waste, parings and scrap, of plastics.	
3915.1000		- Of polymers of ethylene	25
3915.2000		- Of polymers of styrene	25
3915.3000		- Of polymers of vinyl chloride	25
3915.9000		- Of other plastics	25
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	20
3916.2000		- Of polymers of vinyl chloride	20
3916.9000		- Of other plastics:	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	10
		- Tubes, pipes and hoses, rigid:	
3917.2100		-- Of polymers of ethylene	20
3917.2200		-- Of polymers of propylene	20
		-- Of polymers of vinyl chloride:	
3917.2310		--- Heat shrinkable sleeves and tubes of a dia not exceeding 100 mm	5
3917.2390		--- Other	20
3917.2900		-- Of other plastics	20
		- Other tubes, pipes and hoses:	
3917.3100		-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20
3917.3200		-- Other, not reinforced or otherwise combined with other materials, without fittings:	20
3917.3300		-- Other, not reinforced or otherwise combined with other materials, with fittings	20
		-- Other:	
3917.3910		--- Heat shrinkable sleeves and tubes	5
3917.3990		--- Other	20
3917.4000		- Fittings	20
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	25
3918.9000		- Of other plastics	25
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:	
3919.1010		--- Insulation tape double sided	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3919.1020		- - - PVC electric insulation tapes	25
3919.1030		- - - Scotch tape, plastic	25
3919.1090		- - - Other	20
		- Other:	
3919.9010		- - - Oriented Polypropylene (OPP) packing tapes	20
3919.9090		- - - Other	20
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	20
		- Of polymers of propylene:	
3920.2010		- - - Biaxially Oriented Polypropylene (BOPP) film, plain	20
3920.2020		- - - Biaxially Oriented Polypropylene (BOPP) film, printed	20
3920.2030		- - - Biaxially Oriented Polypropylene (BOPP) film, metallized	20
3920.2040		- - - Biaxially Oriented Polypropylene (BOPP) film, laminated	20
3920.2090		- - - Other	20
3920.3000		- Of polymers of styrene	20
		- Of polymers of vinyl chloride:	
3920.4300		- - Containing by weight not less than 6 % of plasticisers	20
		- - Other:	
3920.4910		- - - Polyvinyl Chloride (PVC) Rigid film	20
3920.4990		- - - Other	20
		- Of acrylic polymers:	
3920.5100		- - Of poly(methyl methacrylate)	20
3920.5900		- - Other	20
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.6100		- - Of polycarbonates	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
3920.6200		-- Of poly(ethylene terephthalate)	20
		-- Of unsaturated polyesters:	
3920.6310		--- Polyester film	20
3920.6390		--- Other	20
3920.6900		-- Of other polyesters	20
		- Of cellulose or its chemical derivatives:	
3920.7100		-- Of regenerated cellulose	20
3920.7300		-- Of cellulose acetate	20
3920.7900		-- Of other cellulose derivatives	20
		- Of other plastics:	
3920.9100		-- Of poly(vinyl butyral)	20
3920.9200		-- Of polyamides	20
3920.9300		-- Of amino resins	20
3920.9400		-- Of phenolic resins	20
3920.9900		-- Of other plastics	20
39.21		Other plates, sheets, film, foil and strip, of plastics.	
		- Cellular:	
3921.1100		-- Of polymers of styrene	20
3921.1200		-- Of polymers of vinyl chloride	20
3921.1300		-- Of polyurethanes	20
3921.1400		-- Of regenerated cellulose	20
3921.1900		-- Of other plastics	20
		- Other	
3921.9010		--- Of polyethylene, foamed and bridged, having a specific gravity of 0.032 to 0.042 g/cm ³	5
3921.9090		--- Other	20
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.1000		- Baths, shower-baths, sinks and wash-basins	25
3922.2000		- Lavatory seats and covers	25

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
3922.9000		- Other	25
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	20
		- Sacks and bags (including cones):	
3923.2100		- - Of polymers of ethylene	25
3923.2900		- - Of other plastics	25
		- Carboys, bottles, flasks and similar articles:	
3923.3010		- - - Bottles	20
3923.3090		- - - Other	25
3923.4000		- Spools, cops, bobbins and similar supports	25
3923.5000		- Stoppers, lids, caps and other closures	25
		- Other:	
3923.9010		- - - Preforms made from polyethylene terephthalate	15
3923.9090		- - - Other	25
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
3924.1000		- Tableware and kitchenware	25
3924.9000		- Other	25
39.25		Builders' ware of plastics, not elsewhere specified or included.	
3925.1000		- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300l	25
3925.2000		- Doors, windows and their frames and thresholds for doors	25
3925.3000		- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	25
3925.9000		- Other	25
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
3926.1000		- Office or school supplies	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.2010		--- Plastic belts	20
3926.2090		--- Other	20
3926.3000		- Fittings for furniture, coachwork of the like	20
		- Statuettes and other ornamental articles:	
3926.4010		--- Ornamental articles of plastics	20
3926.4020		--- Plastic bangles	20
3926.4030		--- Spangles of plastics	20
3926.4040		--- Plastic beads	20
3926.4090		--- Other	20
		- Other:	
3926.9010		--- Synthetic floats for fishing nets	20
3926.9020		--- Coils of plastics (contraceptives and accessories therefor)	5
3926.9030		--- Transmission, conveyor or elevator belts	20
3926.9040		--- Laboratory ware	10
3926.9050		--- Colostomy bags and urine bags	0
3926.9060		--- Shoe lasts	20
3926.9070		--- Design patterns, cards for textile and leather garments	5
		--- Other:	
3926.9091		---- Plastic tags and staples for garments	5
3926.9099		---- Other	20

Chapter-40

Rubber and articles thereof

Notes.

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums,

synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover:

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (a) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (b) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3.- In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in heading 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 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 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 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from

- the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- 7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
- 8.- Heading 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 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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	0
		- Natural rubber in other forms:	
4001.2100		-- Smoked sheets	0
4001.2200		-- Technically specified natural rubber (TSNR)	0
4001.2900		-- Other	0
4001.3000		- Balata, gutta- percha, guayule, chicle and similar natural gums	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 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	0
4002.1900		-- Other	0
4002.2000		- Butadiene rubber (BR)	0
		- Isobutene- isoprene (butyl) rubber (IIR); halo- isobutene- isoprene rubber (CIIR or BIIR):	
4002.3100		-- Isobutene-isoprene (butyl) rubber (IIR)	0
4002.3900		-- Other	0
		- Chloroprene (chlorobutadiene) rubber (CR):	
4002.4100		-- Latex	0
4002.4900		-- Other	0
		- Acrylonitrile- butadiene rubber (NBR):	
4002.5100		-- Latex	0
4002.5900		-- Other	0
4002.6000		- Isoprene rubber (IR)	0
4002.7000		- Ethylenepropylene non- conjugated diene rubber (EPDM)	0
4002.8000		- Mixtures of any product of heading 40.01 with any product of this heading	0
		- Other:	
4002.9100		-- Latex	0
4002.9900		-- Other	0
4003.0000		Reclaimed rubber in primary forms or in plates, sheets or strip.	5
40.04		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	
4004.0010		--- Bagomatic bladder scrap	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4004.0020		--- Shredded tyre scrap (cut into pieces)	20
4004.0090		--- Other	20
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
		- Compounded with carbon black or silica:	
4005.1010		--- Plates	5
4005.1020		--- Sheets	10
4005.1090		--- Other	10
4005.2000		- Solutions; dispersions other than those of subheading 4005.10	10
		- Other:	
4005.9100		-- Plates, sheets and strip	10
4005.9900		-- Other	10
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	10
4006.9000		- Other	10
40.07		Vulcanised rubber thread and cord.	
4007.0010		--- Single cord	20
4007.0090		--- Other	20
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
		- Of cellular rubber:	
		-- Plates, sheets and strip:	
4008.1110		--- Following components for vehicles of chapter 87:-	35
		(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	
		(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
		(3) Weather strips for doors for vehicles of sub - heading 8704.3190	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4008.1190		--- Other	15
		-- Other:	
4008.1910		--- Following component for vehicles of chapter 87:-	35
		(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	
		(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
		(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.1990		--- Other	15
		- Of non-cellular rubber:	
		-- Plates, sheets and strip:	
4008.2110		--- Following component for vehicles of chapter 87:-	35
		(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	
		(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	
		(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.2190		--- Other	10
		-- Other:	
4008.2910		--- Following component for vehicles of chapter 87:-	35
		(1) Weather strips for doors and luggage compartments for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113, except weather strip moulding (inner / outer) for glass	
		(2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190	

PCT CODE		DESCRIPTION	CD %
Sub-heading	Sub-Heading		
(1)	(2)	(3)	(4)
		(3) Weather strips for doors for vehicles of sub - heading 8704.3190	
4008.2990		- - - Other	20
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
		- Not reinforced or otherwise combined with other materials:	
		- - Without fittings:	
4009.1110		- - - Following components for vehicles of chapter 87	35
		(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
		(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
		(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
		(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.1120		- - - Following components for vehicles of chapter 87	35
		(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223	
		(2) Hose side demister for motor cars (not exceeding 800cc)	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
		(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
		(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
		(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
		(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.1130		--- Other for motor cars and vehicles	35
4009.1190		--- Other	20
4009.1200		-- With fittings	20
		- Reinforced or otherwise combined only with metal:	
		-- Without fittings:	
4009.2110		--- Following components for vehicles of chapter 87	35
		(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
		(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
		(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.2120		--- Following components for vehicles of chapter 87	35
		(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223	
		(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
		(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
		(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
		(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
		(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
		(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.2130		--- Other motor cars and vehicles	35
4009.2190		--- Other	20
4009.2200		-- With fittings	20
		- Reinforced or otherwise combined only with textile materials :	
		-- Without fittings:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4009.3110		--- Following components for vehicles of chapter 87	35
		(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020 , 8701.2090, 8701.9040 and 8701.9060	
		(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
		(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
		(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
		(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.3120		--- Following components for vehicles of chapter 87	35
		(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 87.03 and vehicles of sub - heading 8703.3223	
		(2) Hose side demister for motor cars of heading 87.03 (not exceeding 800cc)	
		(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
		(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
		(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
		(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.3130		--- For other motor cars and vehicles	35
4009.3190		--- Other	20
4009.3200		-- With fittings	20
		- Reinforced or otherwise combined with other materials :	
		-- Without fittings:	
4009.4110		--- Following components for vehicles of chapter 87	35
		(1) Air cleaner hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020	
		(3) Air cleaner hoses, vacuum tank hoses and water cooling system hoses (except turbo system hoses) for vehicles of sub - headings 8702.1090 and 8702.9090	
		(4) Water cooling system hoses (except turbo system hoses) and air cleaner hoses for vehicles of sub - heading 8704.2219	
		(5) Air cleaner hoses for vehicles of sub - headings 8704.2299 and 8704.2390	
4009.4120		--- Following components for vehicles of chapter 87	35
		(1) Water hoses of a kind used for engine cooling system / heater for motor cars of heading 8703 and vehicles of sub - heading 8703.3223	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(2) Hose side demister for motor cars (not exceeding 800cc)	
		(3) Water hoses used for engine cooling / heater systems, hoses brake reservoir, air cleaner hose, cool air hoses for vehicles of sub - heading 8703.2113 and 8703.2193	
		(4) Water hoses of a kind used for engine cooling system / heater for vehicles of sub - heading 8704.2190	
		(5) Water hoses for engine cooling system, air cleaner hoses and brake oil reservoir hose for vehicles of sub - heading 8704.3190	
		(6) Engine cooling system / radiator hoses and fuel tubes, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
		(7) Air intake hoses, radiator hoses, intercooler hoses and heater hoses, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
4009.4130		- - - For other motor cars and vehicles	35
4009.4190		- - - Other	20
4009.4200		- - With fittings	20
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	
		- Conveyor belts or belting:	
4010.1100		- - Reinforced only with metal	15
4010.1200		- - Reinforced only with textile materials	15
4010.1900		- - Other	15
		- Transmission belts or belting:	
		- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3110		- - - For vehicles of chapter 87	35
4010.3190		- - - Other	20

PCT CODE:		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm:	
4010.3210		--- For vehicles of chapter 87	35
4010.3290		--- Other	20
		-- Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3310		--- For vehicles of chapter 87	35
4010.3390		--- Other	20
		-- Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm:	
4010.3410		--- For vehicles of chapter 87	35
4010.3490		--- Other	20
		-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm:	
4010.3510		--- Timing belts for vehicles of chapter 87	35
4010.3590		--- Other	20
		-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm:	
4010.3610		--- Timing belts for vehicles of chapter 87	35
4010.3690		--- Other	20
		-- Other:	
4010.3910		--- Timing belts for vehicles of chapter 87	35
4010.3990		--- Other	20
40.11		New pneumatic tyres, of rubber.	
4011.1000		- Of a kind used on motor cars (including station wagons and racing cars)	25
		- Of a kind used on buses or lorries:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4011.2010		- - - Of a kind used in light trucks	20
4011.2090		- - - Other	5
4011.3000		- Of a kind used on aircraft	5
4011.4000		- Of a kind used on motorcycles	25
4011.5000		- Of a kind used on bicycles	25
		- Other, having a "herring- bone" or similar tread:	
4011.6100		- - Of a kind used on agricultural or forestry vehicles and machines	20
4011.6200		- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	10
4011.6300		- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	10
4011.6900		- - Other	15
		- Other:	
4011.9200		- - Of a kind used on agricultural or forestry vehicles and machines	20
4011.9300		- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61cm	10
4011.9400		- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61cm	10
4011.9900		- - Other	10
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
		- Retreaded tyres :	
4012.1100		- - Of a kind used on motor cars (including station wagons and racing cars)	25
4012.1200		- - Of a kind used on buses or lorries	25
4012.1300		- - Of a kind used on aircraft	5
4012.1900		- - Other	25
4012.2000		- Used pneumatic tyres	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other:	
4012.9010		--- Flaps for use with tyres / tubes for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040, 8701.9060 and 8704.2219	35
4012.9020		--- Rim flaps, mud flaps / guards and rubber mouldings (except packing rubber and rubber for on / off switch) for vehicles of heading 87.11	35
4012.9090		--- Other	25
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	5
4013.1020		--- Of a kind used on motor cars	25
4013.1090		--- Other	25
4013.2000		- Of a kind used on bicycles	25
		- Other:	
4013.9010		--- Of a kind used on agricultural tractors	20
4013.9020		--- Of a kind used on motor cycles	25
4013.9030		--- Of a kind used on jeeps	25
4013.9090		--- Other	25
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	5
4014.9000		- Other	5
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
		- Gloves, mittens and mitts:	
4015.1100		-- Surgical	20
4015.1900		-- Other	20
4015.9000		- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
40.16		Other articles of vulcanised rubber other than hard rubber.	
		- Of cellular rubber:	
4016.1020		--- Stopper	10
4016.1090		--- Other	20
		- Other:	
4016.9100		-- Floor coverings and mats	25
		-- Erasers:	
4016.9210		--- Tip Eraser	10
4016.9290		--- Other	20
		-- Gaskets, washers and other seals:	
4016.9310		--- Gaskets of rubber	25
4016.9320		--- Washers and other seals of rubber	15
4016.9330		--- Special rubber seals for barrage gates with minimum tensile strength of 210 kg/ sq.cm and shore hardness durometer (type A) 60 to 70 with floro carbon coating	5
4016.9390		--- Other	20
4016.9400		-- Boat or dock fenders, whether or not inflatable	20
4016.9500		-- Other inflatable articles	20
		-- Other:	
4016.9910		--- Printing blankets	5
4016.9920		--- Following component for vehicles of chapter 87	35
		(1) Cushion / pad sub - assembly for cabin mounting rear member, for vehicles of sub - heading 8704.2219	
		(2) Cushion for radiator mounting, for vehicles of sub - heading 8704.2299	
		(3) Mud flaps / mud guards for vehicles of sub - headings 8701.2020, 8701.2090, 8704.2040, 8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4) Rubber boots, grommets and dampers, for agricultural tractors of sub - heading 8701.9020	
4016.9930		- - - Following component for vehicles of chapter 87	35
		(1) Articles for mounting silencers, exhaust pipes and mufflers for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190	
		(2) Floor mats, grommets for transfer box lever, exhaust pipe mountings, covers for pedals, bump stop and front cover for center tunnel, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.3225	
		(3) Rubber cover for kick starter lever, foundation rubber for engine mounting, rubber bushings, rubber plugs, rubber insulators, packing rubber for wind screen, rubber mountings for silencer pipes bushes, boots, and mud flappers, meant for industrial assembly / manufacture of vehicles of sub - heading 8703.2115	
		(4) Rubber cushions for bonnet for vehicles of heading 8704.2190	
		(5) Rubber cushions for bonnet, rubber drain plug, hole covers and pads / cushions for absorbing shock / noise in struts / suspensions, for vehicles of heading 8703.3223	
		(6) Rubber for bottom channel for holding window glass for motor cars of heading 87.03 and vehicles of sub - headings 8703.2113 and 8703.2193	
		(7) Runs for glasses for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub - headings 8703.2193, 8704.2190 and 8704.3190	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(8) Trim door opening and door moulding for door opening for motor cars of heading 87.03 and vehicles of sub - heading 8703.2113 and 8703.2193	
4016.9940		--- For other motor cars and vehicles	35
4016.9990		--- Other	15
4017.0000		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	20

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover :

- (a) Parings or similar waste, of raw hides or skins (heading 05.11);
- (b) Birdskins or parts of birdskins, with their feathers or down, of heading 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 deer, of roebucks or of dogs.

- 2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).
- (B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
- 3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split.	
4101.2000		- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry- salted, or 16 kg when fresh, wet- salted or otherwise preserved	0
		- Whole hides and skins, of a weight exceeding 16 kg:	
4101.5010		- - - Hides, buffalo	0
4101.5020		- - - Hides, cow	0
4101.5090		- - - Other	0
4101.9000		- Other, including butts, bends and bellies	0
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.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- With wool on:	
4102.1010		--- Lamb skins	0
4102.1020		--- Sheep skins	0
		- Without wool on:	
		-- Pickled:	
4102.2110		--- Lamb skins without wool	0
4102.2120		--- Sheep skins without wool	0
4102.2900		-- Other	0
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	
4103.2000		- Of reptiles	0
4103.3000		- Of swine	25
		- Other:	
4103.9010		--- Goat skins	0
4103.9020		--- Kids skins	0
4103.9090		--- Other	0
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
		- In the wet state (including wet- blue) :	
4104.1100		-- Full grains, unsplit; grain splits	0
4104.1900		-- Other	0
		- In the dry state (crust) :	
4104.4100		-- Full grains, unsplit; grain splits	0
4104.4900		-- Other	0
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
4105.1000		- In the wet state (including wet- blue)	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4105.3000		- In the dry state (crust)	0
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
		- Of goats or kids :	
4106.2100		- - In the wet state (including wet- blue)	0
4106.2200		- - In the dry state (crust)	0
		- Of swine :	
4106.3100		- - In the wet state (including wet- blue)	25
4106.3200		- - In the dry state (crust)	25
4106.4000		- Of reptiles	0
		- Other :	
4106.9100		- - In the wet state (including wet- blue)	0
4106.9200		- - In the dry state (crust)	0
41.07		Leather further prepared after tanning or crusting, including parchment- dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41. 14.	
		- Whole hides and skins :	
4107.1100		- - Full grains, unsplit	0
4107.1200		- - Grain splits	0
4107.1900		- - Other	0
		- Other, including sides:	
4107.9100		- - Full grains, unsplit	0
4107.9200		- - Grain splits	0
4107.9900		- - Other	0
[41.08]			
[41.09]			
[41.10]			
[41.11]			

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4112.0000		Leather further prepared after tanning or crusting, including parchment- dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	0
41.13		Leather further prepared after tanning or crusting, including parchment- dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41. 14.	
4113.1000		- Of goats or kids	0
4113.2000		- Of swine.	25
4113.3000		- Of reptiles	0
4113.9000		- Other	0
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
4114.1000		- Chamois (including combination chamois) leather	5
4114.2000		- Patent leather and patent laminated leather; metallised leather	5
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
4115.1000		- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5
4115.2000		- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10

Chapter 42**Articles of leather, chamois and furskin, whether or not
and similar containers; articles of animal gut
(other than silk-worm gut)****Notes:**

- 1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metalized leather.
- 2.- This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (i) Strings, skins for drums or the like, or other parts of musical instruments (heading 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 96.06.
- 3.- (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:
 - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);

(b) Articles of plaiting materials (heading 46.02).

- (B) Articles of headings 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 constitutes 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.

- 4.- For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.	20
42.02		Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Trunks, suit-cases, vanity-cases, executive-cases, brief cases, school satchels and similar containers:	
		-- With outer surface of leather or of composition leather:	
4202.1120		--- Suit-cases, of leather or composition leather	25
4202.1190		--- Other	25
		-- With outer surface of plastics or of textile materials:	
4202.1210		--- Travelling bags of plastics or textile materials	25
4202.1220		--- Suit cases of plastics or textile materials	25
4202.1290		--- Other	25
4202.1900		-- Other	25
		- Handbags, whether or not with shoulder strap, including those without handle:	
4202.2100		-- With outer surface of leather or of composition leather	25
4202.2200		-- With outer surface of plastic sheeting or of textile materials	25
4202.2900		-- Other	25
		- Articles of a kind normally carried in the pocket or in the handbag:	
4202.3100		-- With outer surface of leather or of composition leather	25
4202.3200		-- With outer surface of plastic sheeting or of textile materials	25
4202.3900		-- Other	25
		- Other:	
4202.9100		-- With outer surface of leather or of composition leather	25
4202.9200		-- With outer surface of plastic sheeting or of textile materials	25
4202.9900		-- Other	25
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
		- Articles of apparel:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4203.1010		--- Jackets, leather or of composition leather	25
4203.1020		--- Trouser leather	25
4203.1030		--- Coats, leather or of composition leather	25
4203.1090		--- Other	25
		- Gloves, mittens and mitts:	
4203.2100		-- Specially designed for use in sports	25
		-- Other:	
4203.2910		--- Gloves leather fancy	25
4203.2920		--- Gloves leather industrial	25
4203.2930		--- Mittens and mitts of leather	25
4203.2990		--- Other	25
4203.3000		- Belts and bandoliers	25
4203.4000		- Other clothing accessories	25
[42.04]			
42.05		Other articles of leather or of composition leather.	
		--- Of a kind used in machinery or mechanical appliances or for other technical uses:	
4205.0011		---- Belting conveyor	5
4205.0012		---- Belting machine	5
4205.0013		---- Belting transmission	5
4205.0014		---- Gas kits of leather	5
4205.0015		---- Hosepiping leather	5
4205.0016		---- Pickers leather	5
4205.0017		---- Washer leather	5
4205.0019		---- Other	5
4205.0090		--- Other	20
4206.0000		Articles of gut (other than silk- worm gut), of goldbeater's skin, of bladders or of tendons.	20

Chapter 43

Notes.-

- 1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 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 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, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 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 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 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 58.01 or 60.01).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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 41.01, 41.02 or 41.03.	
4301.1000		- Of mink, whole, with or without head, tail or paws	5
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	5
4301.6000		- Of fox, whole, with or without head, tail or paws	5
4301.8000		- Other furskins, whole, with or without head, tail or paws	5
4301.9000		- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5
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 43.03.	
		- Whole skins, with or without head, tail or paws, not assembled:	
4302.1100		- - Of mink	5
		- - Other:	
4302.1910		- - - Leather shearling-finished leather with wool	0
4302.1990		- - - Other	5
4302.2000		- Heads, tails, paws and other pieces or cuttings, not assembled	5
4302.3000		- Whole skins and pieces or cuttings thereof, assembled	5
43.03		Articles of apparel, clothing accessories and other articles of fur skin.	
4303.1000		- Articles of apparel and clothing accessories	25
4303.9000		- Other	0
4304.0000		Artificial fur and articles thereof.	0

Section IX**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK.****Chapter 44****Wood and articles of wood; wood charcoal****Notes.**

1.- This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 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 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 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 - 3.- Headings 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 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 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 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.

Subheading Notes.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

- 2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabilli, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui- Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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, faggots or In similar forms	0
		- Wood in chips or particles:	
4401.2100		- - Coniferous	0
4401.2200		- - Non-coniferous	0
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
4401.3100		- - Wood pellets	0
4401.3900		- - Other	0
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4402.1000		- Of bamboo	0
4402.9000		- Other	0
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403.1000		- Treated with paint, stains, creosote or other preservatives	0
4403.2000		- Other, coniferous	0
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter:	
4403.4100		-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
		-- Other:	
4403.4910		--- Sawlogs and veneer logs of non-coniferous species	0
4403.4990		--- Other	0
		- Other:	
4403.9100		-- Of oak (<i>Quercus spp.</i>)	0
4403.9200		-- Of beech (<i>Fagus spp.</i>)	0
4403.9900		-- Other	0
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404.1000		- Coniferous	0
4404.2000		- Non- coniferous	0
4405.0000		Wood wool; wood flour.	0
44.06		Railway or tramway sleepers (cross- ties) of wood.	
4406.1000		- Not impregnated	0
4406.9000		- Other	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.	
4407.1000		- Coniferous	0
		- Of tropical wood specified in Subheading Note 2 to this Chapter:	
4407.2100		-- Mahogany (<i>Swietenia spp.</i>)	0
4407.2200		-- Virola, Imbuia and Balsa	0
4407.2500		-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
4407.2600		-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0
4407.2700		-- Sapelli	0
4407.2800		-- Iroko	0
4407.2900		-- Other	0
		- Other:	
4407.9100		-- Of oak (<i>Quercus spp.</i>)	0
4407.9200		-- Of beech (<i>Fagus spp.</i>)	0
4407.9300		-- Of maple (<i>Acer spp.</i>)	0
4407.9400		-- Of cherry (<i>Prunus spp.</i>)	0
4407.9500		-- Of ash (<i>Fraxinus spp.</i>)	0
4407.9900		-- Other	0
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
4408.1000		- Coniferous	15
		- Of tropical wood specified in Subheading Note 2 to this Chapter:	
4408.3100		-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4408.3900		- - Other	15
		- Other:	
4408.9010		- - - Wood slate	5
4408.9090		- - - Other	15
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409.1000		- Coniferous	15
		- Non-coniferous :	
4409.2100		- - of bamboo	15
4409.2900		- - Other	15
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
		- Of wood :	
4410.1100		- - Particle board	15
		- - Oriented strand board (OSB):	
4410.1210		- - - Unworked or not further worked than sanded	15
4410.1290		- - - Other	15
4410.1900		- - Other	15
4410.9000		- Other	15
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
		- Medium density fibreboard (MDF) :	
4411.1200		- - Of a thickness not exceeding 5 mm	20
4411.1300		- - Of a thickness exceeding 5 mm but not exceeding 9 mm	20
4411.1400		- - Of a thickness exceeding 9 mm	20
		- Other :	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4411.9200		-- Of a density exceeding 0.8 g/cm ²	20
		-- Of a density exceeding 0.5 g/cm ² but not exceeding 0.8 g/cm ² :	
4411.9310		--- Not mechanically worked or surface covered	20
4411.9390		--- Other	20
4411.9400		-- Of a density not exceeding 0.5 g/cm ²	20
44.12		Plywood, veneered panels and similar laminated wood.	
4412.1000		- Of bamboo	20
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
4412.3100		-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	20
4412.3200		-- Other, with at least one outer ply of non-coniferous wood	20
4412.3900		-- Other	20
		- Other :	
4412.9400		-- Blockboard, laminboard and battenboard	20
4412.9900		-- Other	20
4413.0000		Densified wood, in blocks, plates, strips or profile shapes.	0
4414.0000		Wooden frames for paintings, photographs, mirrors or similar objects.	20
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	20
4415.2000		- Pallets, box pallets and other load boards; pallet collars	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4416.0000		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	20
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
4417.0010		- - - Boot and shoe lasts	20
4417.0020		- - - Other	20
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
4418.1000		- Windows, French windows and their frames	20
4418.2000		- Doors and their frames and thresholds	20
4418.4000		- Shuttering for concrete constructional work	20
4418.5000		- Shingles and shakes	20
4418.6000		- Posts and beams	20
		- Assembled flooring panels :	
4418.7100		-- For mosaic floors	20
4418.7200		-- Other, multilayer	20
4418.7900		-- Other	20
		- Other:	
4418.9010		- - - Flooring panels	20
4418.9090		- - - Other	20
4419.0000		Tableware and kitchenware, of wood.	20
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.	
4420.9000		- Statuettes and other ornaments, of wood	20
		- Other:	
4420.901		- - - Jewellery boxes	20
4420.9020		- - - Wood marquetry and inlaid wood	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4420.9090		- - - Other	20
44.21		Other articles of wood.	
4421.1000		- Clothes hangers	20
		- Other:	
4421.9010		- - - Bobbins	20
4421.9020		- - - Cops	20
4421.9030		- - - Spools	20
4421.9040		- - - Reels	20
4421.9090		- - - Other	20

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).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	5
4501.9000		- Other	5
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).	5
45.03		Articles of natural cork.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4503.1000		- Corks and stoppers	10
4503.9000		- Other	10
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		--- Impregnated cork sheets	5
4504.1090		--- Other	20
4504.9000		- Other	20

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, rattans, 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 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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).	
		- Mats, matting and screens of vegetable materials:	
4601.2100		-- Of bamboo	20
4601.2200		-- Of rattan	20
4601.2900		-- Other	20
		- Other:	
4601.9200		-- Of bamboo	20
4601.9300		-- Of rattan	20
4601.9400		-- Of other vegetable materials	20
4601.9900		-- Other	20
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
		- Of vegetable materials :	
4602.1100		-- Of bamboo	20
4602.1200		-- Of rattan	20
4602.1900		-- Other	20
4602.9000		- Other	20

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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4701.0000		Mechanical wood pulp.	0
4702.0000		Chemical wood pulp, dissolving grades.	0
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
		- Unbleached:	
4703.1100		- - Coniferous	0
4703.1900		- - Non-coniferous	0
		- Semi- bleached or bleached:	
4703.2100		- - Coniferous	0
4703.2900		- - Non-coniferous	0
47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
		- Unbleached:	
4704.1100		- - Coniferous	0
4704.1900		- - Non-coniferous	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Semi- bleached or bleached:	
4704.2100		- - Coniferous	0
4704.2900		- - Non-coniferous	0
4705.0000		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0
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	5
4706.2000		- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
4706.3000		- Other, of bamboo	0
		- Other:	
4706.9100		- - Mechanical	0
4706.9200		- - Chemical	0
4706.9300		- - Obtained by a combination of mechanical and chemical processes	0
47.07		Recovered (waste and scrap) paper or paperboard.	
		- Unbleached kraft paper or paperboard or corrugated paper or paperboard:	
4707.1010		- - - In pressed bundles	0
4707.1090		- - - Other	20
		- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:	
4707.2010		- - - In pressed bundles	0
4707.2090		- - - Other	20
		- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	
4707.3010		- - - In pressed bundles	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4707.3090		- - - Other	20
		- Other, including unsorted waste and scrap:	
4707.9010		- - - In pressed bundles	0
4707.9090		- - - Other	20

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 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 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 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 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (i) 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 68.05) or paper- or paperboard-backed mica (heading 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 (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- 3.- Subject to the provisions of Note 7, headings 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 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% 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.
- 5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch- cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi- mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi- 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 of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea- bag paper) or felt paper or paperboard.

- 6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

- 8.- Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, 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.
- 9.- For the purposes of heading 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 (for example, 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 48.23.

- 10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

- 12.- Except for the goods of heading 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.

Subheading Notes.

- 1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/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.

<u>Weight g/m²</u>	<u>Minimum Mullen Bursting strength KPa</u>
115	393
125	417
200	637
300	824
400	961

- 2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/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	12,30	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, "semi- chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/ g/m² at 50% relative humidity, at 23 °C.
- 5.- Subheadings 4805. 24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa· m²/ g.
- 6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.
- 7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4801.0000		Newsprint, in rolls or sheets	5
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch- cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48. 01 or 48.03; hand- made paper and paperboard.	
4802.1000		- Hand- made paper and paper board	20
4802.2000		- Paper and paperboard of a kind used as a base for photo- sensitive, heat- sensitive or electro- sensitive paper or paperboard	5
4802.4000		- Wallpaper base	5
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
4802.5400		- - Weighing less than 40 g/ m ² :	20
		- - Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in rolls:	
4802.5510		- - - Printing paper	20
4802.5520		- - - Poster paper	20
4802.5530		- - - Graph paper	20
4802.5540		- - - Bond paper	20
4802.5590		- - - Other	20
4802.5600		- - Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	20
4802.5700		- - Other, weighing 40 g/ m ² or more but not more than 150 g/ m ²	20
		- - Weighing more than 150 g/ m ² :	
4802.5810		- - - Art paper	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4802.5830		--- Card board	20
4802.5850		--- Art card	20
4802.5890		--- Other	20
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :	
4802.6100		-- In rolls:	20
4802.6200		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	20
		-- Other:	
4802.6910		--- Carbonising base paper	5
4802.6990		--- Other	20
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.	20
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
		- Kraftliner:	
4804.1100		-- Unbleached	20
4804.1900		-- Other	20
		- Sack kraft paper:	
4804.2100		-- Unbleached	15
4804.2900		-- Other	15
		- Other kraft paper and paperboard weighing 150 g/m2 or less:	
4804.3100		-- Unbleached	20
4804.3900		-- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	
4804.4100		-- Unbleached	20
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	20
4804.4900		-- Other	20
		- Other kraft paper and paperboard weighing 225 g/m ² or more:	
4804.5100		-- Unbleached	20
4804.5200		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	20
4804.5900		-- Other	20
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
		- Fluting paper:	
4805.1100		-- Semi-chemical fluting paper	20
4805.1200		-- Straw fluting paper	20
4805.1900		-- Other	20
		- Testliner (recycled liner board) :	
4805.2400		-- Weighing 150 g/ m ² or less	20
4805.2500		-- Weighing more than 150 g/ m ²	20
4805.3000		- Sulphite wrapping paper	10
4805.4000		- Filter paper and paperboard	10
4805.5000		- Felt paper and paperboard	20
		- Other:	
		-- Weighing 150 g/ m ² or less:	
4805.9110		--- Having di-electric strength not less than .5 Kv per millimeter	5
4805.9190		--- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Weighing more than 150 g/ m ² but less than 225 g/ m ² :	
4805.9210		- - - Having di-electric strength not less than .5 Kv per millimeter	5
4805.9290		- - - Other	20
		- - Weighing 225 g/ m ² or more:	
4805.9310		- - - Having di-electric strength not less than .5 Kv per millimeter	5
4805.9390		- - - Other	20
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	20
4806.2000		- Greaseproof papers	20
4806.3000		- Tracing papers	20
		- Glassine and other glazed transparent or translucent papers:	
4806.4010		- - - Glassine	20
4806.4090		- - - Other	20
4807.0000		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.	20
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 48.03.	
4808.1000		- Corrugated paper and paperboard, whether or not perforated	25
4808.4000		- Kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.9000		- Other	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.	
4809.2000		- Self- copy paper	10
4809.9000		- Other	20
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 rectangular (including square) sheets, of any size.	
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
		-- In rolls:	
4810.1310		--- Art paper	20
4810.1320		--- Writing paper, coated or impregnated	20
4810.1390		--- Other	20
4810.1400		-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	20
		-- Other:	
4810.1910		--- Writing paper	20
4810.1990		--- Other	20
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:	
4810.2200		-- Light-weight coated paper	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4810.2900		-- Other	20
		- Kraft paper and paperboard, other than that of a kind use for writing, printing or other graphic purposes:	
4810.3100		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	20
4810.3200		-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	20
4810.3900		-- Other	20
		- Other paper and paperboard:	
4810.9200		-- Multi-ply	25
4810.9900		-- Other	25
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
4811.1000		- Tarred, bituminised or asphalted paper and paperboard	15
		- Gummed or adhesive paper and paperboard:	
4811.4100		-- Self-adhesive	10
4811.4900		-- Other	25
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.5100		-- Bleached, weighing more than 150 g/m ²	25
		-- Other:	
4811.5910		--- Thermal fax paper	15
4811.5920		--- Volatile corrosive inhibitor (VCI) paper	5
4811.5930		--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4811.5990		- - - Other	20
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.6010		- - - Wax paper	20
4811.6020		- - - Floor coverings on a base of paper or of paperboard, whether or not cut to size	25
4811.6090		- - - Other	20
4811.9000		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	25
4812.0000		Filter blocks, slabs and plates, of paper pulp.	15
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
		- In the form of booklets or tubes:	
4813.1010		- - - In the form of booklets	25
4813.1020		- - - In the form of tubes	25
4813.2000		- In rolls of a width not exceeding 5cm	25
4813.9000		- Other	25
48.14		Wallpaper and similar wall coverings; window transparencies of paper.	
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	25
4814.9000		- Other	25
[48.15]			
48.16		Carbon paper, self- copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.2000		- Self- copy paper	15
4816.9000		- Other	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	25
4817.2000		- Letter cards, plain post- cards and correspondence cards	25
4817.3000		- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25
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 or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, 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	25
4818.2000		- Handkerchiefs, cleansing or facial tissues and towels	25
4818.3000		- Tablecloths and serviettes	25
4818.5000		- Articles of apparel and clothing accessories	20
4818.9000		- Other	5
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	25
4819.2000		- Folding cartons, boxes and cases, of non corrugated paper or paperboard	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4819.3000		- Sacks and bags, having a base of a width of 40 cm or more	25
4819.4000		- Other sacks and bags, including cones	25
4819.5000		- Other packing containers, including record sleeves	25
4819.6000		- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25
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.	
		- Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820.1010		- - - Note books, order books and receipt books	25
4820.1020		- - - Diaries	25
4820.1090		- - - Other	25
4820.2000		- Exercise books	25
4820.3000		- Binders (other than book covers), folders and file covers	25
4820.4000		- Manifold business forms and interleaved carbon sets	25
4820.5000		- Albums for samples or for collections	25
4820.9000		- Other	25
48.21		Paper or paperboard labels of all kinds, whether or not printed.	
		- Printed:	
4821.1010		- - - Paper graphics of a kind used for decoration for vehicles of heading 87.11	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
4821.1020		--- Paper graphics of a kind used for decoration for vehicles of heading 8701.9020	25
4821.1030		--- Other for motor cars and vehicles	25
4821.1040		--- Printed labels of paper	0
4821.1090		--- Other	25
4821.9000		- Other	25
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	25
4822.9000		- Other	25
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.	
4823.2000		- Filter paper and paperboard	20
4823.4000		- Rolls, sheets and dials, printed for self-recording apparatus	15
		- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.6100		-- Of bamboo	25
4823.6900		-- Other	25
4823.7000		- Moulded or pressed articles of paper pulp	25
		- Other:	
4823.9010		--- Cards for jacquard machines	5
4823.9020		--- Patterns, design cards for textile and leather garments	5
4823.9030		--- Diamond dotted paper	5
4823.9040		--- Double side adhesive tapes	5
4823.9090		--- Other	25

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 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 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 an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
- 4.- Heading 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 49.11.

- 5.- Subject to Note 3 to this Chapter, heading 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 49.11.
- 6.- For the purposes of heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
4901.1000		- In single sheets, whether or not folded	10
		- Other:	
4901.9100		- - Dictionaries and encyclopaedias, and serial instalments thereof	0
		- - Other:	
4901.9910		- - - Holy Quran(Arabic text with or without translation)	0
4901.9990		- - - Other	0
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
4902.1000		- Appearing at least four times a week	0
4902.9000		- Other	0
4903.0000		Children's picture, drawing or colouring books.	0
4904.0000		Music, printed or in manuscript, whether or not bound or illustrated.	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
4905.1000		- Globes	5
		- Other:	
4905.9100		- - In book form	5
4905.9900		- - Other	5
4906.0000		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	5
4907.0000		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.	5
49.08		Transfers (decalcomanias).	
4908.1000		- Transfers (decalcomanias), vitrifiable	5
4908.9000		- Other	20
4909.0000		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	25
4910.0000		Calendars of any kind, printed, including calendar blocks.	25
49.11		Other printed matter, including printed pictures and photographs.	
4911.1000		- Trade advertising material, commercial catalogues and the like	5
		- Other:	
4911.9100		- - Pictures, designs and photographs	10
4911.9900		- - Other	10

Section XI**TEXTILES AND TEXTILE ARTICLES****Notes.**

1.- This Section does not cover:

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06
- (f) Sensitised textiles of headings 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;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 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 headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 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 example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
- (v) Articles of Chapter 97.

- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 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 51.10) and metallised yarn (heading 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 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 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 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 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 rayon..... | 27 cN/tex. |

- 7.- For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) 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;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) 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);
 - (g) 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.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means 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.
 - 14.- 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 61.01 to 61.14 and headings 62.01 to 62.11.

Sub-heading Notes.

- 1.- In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) 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).

(b) 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.

(c) 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.

(d) 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.

(e) 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.

(f) 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.

(g) 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.)

(h) 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.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5001.0000		Silk- worm cocoons suitable for reeling.	5
5002.0000		Raw silk (not thrown).	5
5003.0000		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	5
5004.0000		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	0
5005.0000		Yarn spun from silk waste, not put up for retail sale.	0
5006.0000		Silk yarn and yarn spun from silk waste, put up for retail sale; silk- worm gut.	5
50.07		Woven fabrics of silk or of silk waste.	
5007.1000		- Fabrics of noil silk	15
5007.2000		- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	15
5007.9000		- Other fabrics	15

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 (including dromedary), 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 05.02) and horsehair (heading 05.11).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
51.01		Wool, not carded or combed.	
		- Greasy, including fleece- washed wool:	
5101.1100		-- Shorn wool	0
5101.1900		-- Other	0
		- Degreased, not carbonised:	
5101.2100		-- Shorn wool	0
5101.2900		-- Other	0
5101.3000		- Carbonised	0
51.02		Fine or coarse animal hair, not carded or combed.	
		- Fine animal hair:	
5102.1100		-- Of Kashmir (cashmere) goats	5
5102.1900		-- Other	5
5102.2000		- Coarse animal hair	5
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	5
5103.2000		- Other waste of wool or of fine animal hair	5
5103.3000		- Waste of coarse animal hair	5
5104.0000		Garnetted stock of wool or of fine or coarse animal hair.	5
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
5105.1000		- Carded wool	0
		- Wool tops and other combed wool:	
5105.2100		-- Combed wool in fragments	0
5105.2900		-- Other	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Fine animal hair, carded or combed:	
5105.3100		- - Of Kashmir (cashmere) goats	5
5105.3900		- - Other	5
5105.4000		- Coarse animal hair, carded or combed	5
51.06		Yarn of carded wool, not put up for retail sale.	
5106.1000		- Containing 85 % or more by weight of wool	5
5106.2000		- Containing less than 85 % by weight of wool	5
51.07		Yarn of combed wool, not put up for retail sale.	
5107.1000		- Containing 85 % or more by weight of wool	5
5107.2000		- Containing less than 85 % by weight of wool	5
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
5108.1000		- Carded	5
5108.2000		- Combed	5
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	10
5109.9000		- Other	10
5110.0000		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	10
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	15
5111.1900		- - Other	15
5111.2000		- Other, mixed mainly or solely with man-made filaments	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5111.3000		- Other, mixed mainly or solely with man- made staple fibre	15
5111.9000		- Other	15
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	15
5112.1900		- - Other	15
5112.2000		- Other, mixed mainly or solely with man- made filaments	15
5112.3000		- Other, mixed mainly or solely with man- made staple fibres	15
5112.9000		- Other	15
5113.0000		Woven fabrics of coarse animal hair or of horsehair.	15

Chapter-52

Cotton

Sub-heading Note.

- 1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3- thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
52.01		Cotton, not carded or combed.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5201.0030		--- Length not exceeding 20.5 mm	0
5201.0040		--- Length exceeding 20.5 mm but not exceeding 24.5 mm	0
5201.0050		--- Length exceeding 24.5 mm but not exceeding 28.5 mm	0
5201.0060		--- Length exceeding 28.5 mm but not exceeding 31 mm	0
5201.0070		--- Length exceeding 31 mm but not exceeding 34.5 mm	0
5201.0080		--- Length exceeding exceeding 34.5 mm	0
5201.0090		--- Other	0
52.02		Cotton waste (including yarn waste and garnetted stock).	
5202.1000		- Yarn waste (including thread waste)	10
		- Other:	
5202.9100		-- Garnetted stock	10
5202.9900		-- Other	10
5203.0000		Cotton, carded or combed.	5
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	25
5204.1900		-- Other	25
		- Put up for retail sale:	
5204.2010		--- For sewing	25
5204.2020		--- For embroidery	25
5204.2090		--- Other	25
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:	
5205.1100		-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5205.1200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.1300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number);	5
5205.1400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.1500		- - Measuring less than 125 decitex (exceeding 80 metric number)	5
		- Single yarn, of combed fibres:	
5205.2100		- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.2200		- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.2300		- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205.2400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.2600		- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
5205.2700		- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5
5205.2800		- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5
		- Multiple (folded) or cabled yarn, of uncombed fibres:	

RGT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
5205.3100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.3200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.3300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.3400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.3500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
		- Multiple (folded) or cabled yarn, of combed fibres:	
5205.4100		- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.4200		- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.4300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.4400		- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5205.4600		-- 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)	5
5205.4700		-- 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)	5
5205.4800		-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5
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)	5
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)	5
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)	5
5206.1400		-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.1500		-- Measuring less than 125 decitex (exceeding 80 metric number)	5
		- Single yarn, of combed fibres:	
5206.2100		-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
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)	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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)	5
5206.2400		- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.2500		- - Measuring less than 125 decitex (exceeding 80 metric number)	5
		- 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)	5
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)	5
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)	5
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)	5
5206.3500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
		- 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)	5
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)	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5206.4300		- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
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)	5
5206.4500		- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
5207.1000		- Containing 85 % or more by weight of cotton	10
5207.9000		- Other	10
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².	
		- Unbleached:	
5208.1100		- - Plain weave, weighing not more than 100 g/m ²	25
5208.1200		- - Plain weave, weighing more than 100 g/m ²	25
5208.1300		- - 3-thread or 4-thread twill, including cross twill	25
5208.1900		- - Other fabrics	25
		- Bleached:	
5208.2100		- - Plain weave, weighing not more than 100 g/m ²	25
5208.2200		- - Plain weave, weighing more than 100 g/m ²	25
5208.2300		- - 3-thread or 4-thread twill, including cross twill	25
5208.2900		- - Other fabrics	25
		- Dyed:	
5208.3100		- - Plain weave, weighing not more than 100 g/m ²	25
5208.3200		- - Plain weave, weighing more than 100 g/m ²	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5208.3300		- - 3-thread or 4-thread twill, including cross twill	25
5208.3900		- - Other fabrics	25
		- Of yarns of different colours:	
5208.4100		- - Plain weave, weighing not more than 100 g/m ²	25
5208.4200		- - Plain weave, weighing more than 100 g/m ²	25
5208.4300		- - 3-thread or 4-thread twill, including cross twill	25
5208.4900		- - Other fabrics	25
		- Printed:	
5208.5100		- - Plain weave, weighing not more than 100 g/m ²	25
5208.5200		- - Plain weave, weighing more than 100 g/m ²	25
5208.5900		- - Other fabrics	25
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².	
		- Unbleached:	
5209.1100		- - Plain weave	25
5209.1200		- - 3-thread or 4-thread twill, including cross twill	25
5209.1900		- - Other fabrics	25
		- Bleached:	
5209.2100		- - Plain weave	25
5209.2200		- - 3-thread or 4-thread twill, including cross twill	25
5209.2900		- - Other fabrics	25
		- Dyed:	
5209.3100		- - Plain weave	25
5209.3200		- - 3-thread or 4-thread twill, including cross twill	25
5209.3900		- - Other fabrics	25
		- Of yarns of different colours:	
5209.4100		- - Plain weave	25
5209.4200		- - Denim	25
5209.4300		- - Other fabrics of 3-thread or 4-thread twill, including cross twill	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5209.4900		-- Other fabrics	25
		- Printed:	
5209.5100		-- Plain weave	25
5209.5200		-- 3-thread or 4-thread twill, including cross twill	25
5209.5900		-- Other fabrics	25
52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².	
		- Unbleached:	
5210.1100		-- Plain weave	15
5210.1900		-- Other fabrics	15
		- Bleached:	
5210.2100		-- Plain weave	15
5210.2900		-- Other fabrics	15
		- Dyed:	
5210.3100		-- Plain weave	15
5210.3200		-- 3-thread or 4-thread twill, including cross twill	15
5210.3900		-- Other fabrics	15
		- Of yarns of different colours:	
5210.4100		-- Plain weave	15
5210.4900		-- Other fabrics	15
		- Printed:	
5210.5100		-- Plain weave	15
5210.5900		-- Other fabrics	15
52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².	
		- Unbleached:	
5211.1100		-- Plain weave	15
5211.1200		-- 3-thread or 4-thread twill, including cross twill	15
5211.1900		-- Other fabrics	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5211.2000		- Bleached	15
		- Dyed:	
5211.3100		-- Plain weave	15
5211.3200		-- 3-thread or 4-thread twill, including cross twill	15
5211.3900		-- Other fabrics	15
		- Of yarns of different colours:	
5211.4100		-- Plain weave	15
5211.4200		-- Denim	15
5211.4300		-- Other fabrics of 3-thread or 4-thread twill, including cross twill	15
5211.4900		-- Other fabrics	15
		- Printed:	
5211.5100		-- Plain weave	15
5211.5200		-- 3-thread or 4-thread twill, including cross twill	15
5211.5900		-- Other fabrics	15
52.12		Other woven fabrics of cotton.	
		- Weighing not more than 200 g/m ² :	
5212.1100		-- Unbleached	25
5212.1200		-- Bleached	25
5212.1300		-- Dyed	25
5212.1400		-- Of yarns of different colours	25
5212.1500		-- Printed	25
		- Weighing more than 200 g/m ² :	
5212.2100		-- Unbleached	25
5212.2200		-- Bleached	25
5212.2300		-- Dyed	25
5212.2400		-- Of yarns of different colours	25
5212.2500		-- Printed	25

Chapter-53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
5301.1000		- Flax, raw or retted	0
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.2100		-- Broken or scutched	0
5301.2900		-- Other	0
5301.3000		- Flax tow and waste	0
53.02		True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
5302.1000		- True hemp, raw or retted	0
5302.9000		- Other	0
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).	
		- Jute and other textile bast fibres, raw or retted:	
5303.1010		--- Jute, cutting	0
5303.1020		--- Jute, waste	0
5303.1090		--- Other	0
5303.9000		- Other	0
[53.04]			

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
53.05		Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	
5305.0010		- - - Sisal and other textile fibres of the genus <i>Agave</i> , raw	0
5305.0020		- - - Abaca raw	0
5305.0090		- - - Other	0
53.06		Flax yarn.	
5306.1000		- Single	5
5306.2000		- Multiple (folded) or cabled	5
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	
5307.1000		- Single	10
5307.2000		- Multiple (folded) or cabled	10
53.08		Yarn of other vegetable textile fibres; paper yarn.	
5308.1000		- Coir yarn	10
5308.2000		- True hemp yarn	10
5308.9000		- Other	10
53.09		Woven fabrics of flax.	
		- Containing 85 % or more by weight of flax:	
5309.1100		- - Unbleached or bleached	25
5309.1900		- - Other	25
		- Containing less than 85 % by weight of flax:	
5309.2100		- - Unbleached or bleached	25
5309.2900		- - Other	25
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
5310.1000		- Unbleached	25
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5310.9010		--- Jute (hessian cloth)	25
5310.9090		--- Other	25
5311.0000		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	15

Chapter-54

Man-made filaments; strip and the like of man-made textile materials

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 to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate 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). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	10
		- Of artificial filaments:	
5401.2010		- - - Of viscose rayon	5
5401.2090		- - - Other	5
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
		- High tenacity yarn of nylon or other polyamides :	
5402.1100		- - Of aramids	10
5402.1900		- - Other	10
5402.2000		- High tenacity yarn of polyesters	10
		- Textured yarn:	
5402.3100		- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10
5402.3200		- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	10
5402.3300		- - Of polyesters	10
5402.3400		- - Of polypropylene	10
5402.3900		- - Other	10
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
		- - Elastomeric:	
5402.4410		- - - Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	0
5402.4490		- - - Other	10
5402.4500		- - Other, of nylon or other polyamides	10
5402.4600		- - Other, of polyesters, partially oriented	10
5402.4700		- - Other, of polyesters	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5402.4800		-- Other, of polypropylene	10
5402.4900		-- Other	10
		- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.5100		-- Of nylon or other polyamides	5
5402.5200		-- Of polyesters	10
5402.5900		-- Other	10
		- Other yarn, multiple (folded) or cabled:	
5402.6100		-- Of nylon or other polyamides	10
5402.6200		-- Of polyesters	10
5402.6900		-- Other	10
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	10
		- Other yarn, single:	
5403.3100		-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10
5403.3200		-- Of viscose rayon, with a twist exceeding 120 turns per metre	5
5403.3300		-- Of cellulose acetate	10
		-- Other:	
5403.3910		--- Of cuprammonium rayon	5
5403.3990		--- Other	10
		- Other yarn, multiple (folded) or cabled:	
5403.4100		-- Of viscose rayon	5
5403.4200		-- Of cellulose acetate	10
5403.4900		-- Other	10
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.	
		- Monofilament :	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5404.1100		-- Elastomeric	10
5404.1200		-- Other, of polypropylene	10
5404.1900		-- Other	10
5404.9000		- Other	10
5405.0000		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10
5406.0000		Man-made filament yarn (other than sewing thread), put up for retail sale.	10
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
5407.1000		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	15
5407.2000		- Woven fabrics obtained from strip and the like	15
5407.3000		- Fabrics specified in Note 9 to Section XI	15
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
5407.4100		-- Unbleached or bleached	15
5407.4200		-- Dyed	15
5407.4300		-- Of yarns of different colours	15
5407.4400		-- Printed	15
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
5407.5100		-- Unbleached or bleached	15
5407.5200		-- Dyed	15
5407.5300		-- Of yarns of different colours	15
5407.5400		-- Printed	15
		- 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	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5407.6900		-- Other	15
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	
5407.7100		-- Unbleached or bleached	15
5407.7200		-- Dyed	15
5407.7300		-- Of yarns of different colours	15
5407.7400		-- Printed	15
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	
		-- Unbleached or bleached:	
5407.8110		--- Unbleached	15
5407.8120		--- Bleached	15
5407.8200		-- Dyed	15
5407.8300		-- Of yarns of different colours	15
5407.8400		-- Printed	15
		- Other woven fabrics:	
		-- Unbleached or bleached:	
5407.9110		--- Unbleached	15
5407.9120		--- Bleached	15
5407.9200		-- Dyed	15
5407.9300		-- Of yarns of different colours	15
5407.9400		-- Printed	15
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
5408.1000		- Woven fabrics obtained from high tenacity yarn of viscose rayon	15
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
5408.2100		-- Unbleached or bleached	15
5408.2200		-- Dyed	15
5408.2300		-- Of yarns of different colours	15
5408.2400		-- Printed	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other woven fabrics:	
		-- Unbleached or bleached:	
5408.3110		--- Unbleached	15
5408.3120		--- Bleached	15
5408.3200		-- Dyed	15
5408.3300		-- Of yarns of different colours	15
5408.3400		-- Printed	15

Chapter-55

Man-made staple fibres

Note.

- 1.- Headings 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 55.03 or 55.04.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
55.01		Synthetic filament tow.	
5501.1000		- Of nylon or other polyamides	5
5501.2000		- Of polyesters	10
5501.3000		- Acrylic or modacrylic	10
5501.4000		- Of polypropylene	10
5501.9000		- Other	10
55.02		Artificial filament tow.	
5502.0010		- - - Of viscose rayon	5
5502.0090		- - - Other	10
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
		- Of nylon or other polyamides :	
5503.1100		- - Of aramids	5
5503.1900		- - Other	5
		- Of polyesters:	
5503.2010		- - - Of polyesters not exceeding 2.22 decitex	10
5503.2090		- - - Other	10
5503.3000		- Acrylic or modacrylic	10
5503.4000		- Of polypropylene	10
5503.9000		- Other	10
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
5504.1000		- Of viscose rayon	5
5504.9000		- Other	5
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
5505.1000		- Of synthetic fibres	10
5505.2000		- Of artificial fibres	10
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
5506.1000		- Of nylon or other polyamides	5
5506.2000		- Of polyesters	10
5506.3000		- Acrylic or modacrylic	10

Heading / Sub-heading	Statistical suffix	DESCRIPTION	Rate
(1)	(2)	(3)	(4)
5506.9000		- Other	10
5507.0000		Artificial staple fibres, carded, combed or otherwise processed for spinning.	5
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
5508.1000		- Of synthetic staple fibres	10
5508.2000		- Of artificial staple fibres	10
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	10
5509.1200		- - Multiple (folded) or cabled yarn	10
		- Containing 85 % or more by weight of polyester staple fibres:	
5509.2100		- - Single yarn	10
5509.2200		- - Multiple (folded) or cabled yarn	10
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5509.3100		- - Single yarn	10
5509.3200		- - Multiple (folded) or cabled yarn	10
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres:	
5509.4100		- - Single yarn	10
5509.4200		- - Multiple (folded) or cabled yarn	10
		- Other yarn, of polyester staple fibres:	
5509.5100		- - Mixed mainly or solely with artificial staple fibres	10
5509.5200		- - Mixed mainly or solely with wool or fine animal hair	10
5509.5300		- - Mixed mainly or solely with cotton	10
5509.5900		- - Other	10
		- Other yarn, of acrylic or modacrylic staple fibres:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5509.6100		- - Mixed mainly or solely with wool or fine animal hair	10
5509.6200		- - Mixed mainly or solely with cotton	10
5509.6900		- - Other	10
		- Other yarn:	
5509.9100		- - Mixed mainly or solely with wool or fine animal hair	10
5509.9200		- - Mixed mainly or solely with cotton	10
5509.9900		- - Other	10
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	10
5510.1200		- - Multiple (folded) or cabled yarn	10
5510.2000		- Other yarn, mixed mainly or solely with wool or fine animal hair	10
5510.3000		- Other yarn, mixed mainly or solely with cotton	10
5510.9000		- Other yarn	10
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	10
5511.2000		- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	10
5511.3000		- Of artificial staple fibres	10
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		- - - Unbleached	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5512.1120		--- Bleached	15
5512.1900		-- Other	15
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
		-- Unbleached or bleached:	
5512.2110		--- Unbleached	15
5512.2120		--- Bleached	15
5512.2900		-- Other	15
		- Other:	
		-- Unbleached or bleached:	
5512.9110		--- Unbleached	15
5512.9120		--- Bleached	15
		-- Other:	
5512.9920		--- Unbleached	15
5512.9990		--- Other	15
55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².	
		- Unbleached or bleached:	
		-- Of polyester staple fibres, plain weave:	
5513.1110		--- Unbleached	15
5513.1120		--- Bleached	15
		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.1210		--- Unbleached	15
5513.1220		--- Bleached	15
		-- Other woven fabrics of polyester staple fibres:	
5513.1310		--- Unbleached	15
5513.1320		--- Bleached	15
		-- Other woven fabrics:	
5513.1910		--- Unbleached	15
5513.1920		--- Bleached	15
		- Dyed:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5513.2100		-- Of polyester staple fibres, plain weave	15
5513.2300		-- Other woven fabrics of polyester staple fibres	15
5513.2900		-- Other woven fabrics	15
		- Of yarns of different colours:	
5513.3100		-- Of polyester staple fibres, plain weave	15
5513.3900		-- Other woven fabrics	15
		- Printed:	
5513.4100		-- Of polyester staple fibres, plain weave	15
5513.4900		-- Other woven fabrics	15
55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².	
		- Unbleached or bleached:	
		-- Of polyester staple fibres, plain weave:	
5514.1110		--- Unbleached	15
5514.1120		--- Bleached	15
		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5514.1210		--- Unbleached	15
5514.1220		--- Bleached	15
		-- Other woven fabrics:	
5514.1910		--- Unbleached	15
5514.1920		--- Bleached	15
		- Dyed:	
5514.2100		-- Of polyester staple fibres, plain weave	15
5514.2200		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.2300		-- Other woven fabrics of polyester staple fibres	15
5514.2900		-- Other woven fabrics	15
		- Of yarns of different colours:	
5514.3010		--- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5514.3090		- - - Other	15
		- Printed:	
5514.4100		- - Of polyester staple fibres, plain weave	15
5514.4200		- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.4300		- - Other woven fabrics of polyester staple fibres	15
5514.4900		- - Other woven fabrics	15
55.15		Other woven fabrics of synthetic staple fibres.	
		- Of polyester staple fibres:	
		- - Mixed mainly or solely with viscose rayon staple fibres:	
5515.1120		- - - Unbleached	15
5515.1190		- - - Other	15
		- - Mixed mainly or solely with man-made filaments:	
5515.1210		- - - Unbleached	15
5515.1290		- - - Other	15
		- - Mixed mainly or solely with wool or fine animal hair:	
5515.1310		- - - Unbleached	15
5515.1390		- - - Other	15
		- - Other:	
5515.1910		- - - Unbleached	15
5515.1990		- - - Other	15
		- Of acrylic or modacrylic staple fibres:	
		- - Mixed mainly or solely with man-made filaments:	
5515.2110		- - - Unbleached	15
5515.2190		- - - Other	15
		- - Mixed mainly or solely with wool or fine animal hair:	
5515.2210		- - - Unbleached	15
5515.2290		- - - Other	15
		- - Other:	
5515.2910		- - - Unbleached	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5515.2990		- - - Other	15
		- Other woven fabrics:	
		- - Mixed mainly or solely with man-made filaments:	
5515.9110		- - - Unbleached	15
5515.9190		- - - Other	15
		- - Other:	
5515.9910		- - - Unbleached	15
5515.9990		- - - Other	15
55.16		Woven fabrics of artificial staple fibres.	
		- Containing 85 % or more by weight of artificial staple fibres:	
5516.1100		- - Unbleached or bleached	15
5516.1200		- - Dyed	15
5516.1300		- - Of yarns of different colours	15
5516.1400		- - Printed	15
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man- made filaments:	
5516.2100		- - Unbleached or bleached	15
5516.2200		- - Dyed	15
5516.2300		- - Of yarns of different colours	15
5516.2400		- - Printed	15
		- 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	15
5516.3200		- - Dyed	15
5516.3300		- - Of yarns of different colours	15
5516.3400		- - Printed	15
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.4100		- - Unbleached or bleached	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5516.4200		-- Dyed	15
5516.4300		-- Of yarns of different colours	15
5516.4400		-- Printed	15
		- Other:	
5516.9100		-- Unbleached or bleached	15
5516.9200		-- Dyed	15
5516.9300		-- Of yarns of different colours	15
5516.9400		-- Printed	15

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 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons napkins and napkin liners for babies and similar articles of heading 96.19.

- 2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3.- Headings 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 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 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 56.04 does not cover textile yarn, or strip or the like of heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
		- Wadding; other articles of wadding:	

PCT CODE		DESCRIPTION (۷)	CD % (۷)
Heading / (۱)	Statistical (۴)		
5601.2100		- - Of cotton	25
5601.2200		- - Of man-made fibres	25
5601.2900		- - Other	25
5601.3000		- Textile flock and dust and mill neps	10
56.02		Felt, whether or not impregnated, coated, covered or laminated.	
5602.1000		- Needleloom felt and stitch bonded fibre fabrics	15
		- Other felt, not impregnated, coated, covered or laminated:	
5602.2100		- - Of wool or fine animal hair	15
5602.2900		- - Of other textile materials	15
5602.9000		- Other	15
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	
		- Of man- made filaments:	
5603.1100		- - Weighing not more than 25 g/m ²	15
5603.1200		- - Weighing more than 25 g/m ² but not more than 70 g/m ²	15
5603.1300		- - Weighing more than 70 g/m ² but not more than 150 g/m ²	15
5603.1400		- - Weighing more than 150 g/m ²	15
		- Other:	
5603.9100		- - Weighing not more than 25 g/m ²	15
5603.9200		- - Weighing more than 25 g/m ² but not more than 70 g/m ²	20
5603.9300		- - Weighing more than 70 g/m ² but not more than 150 g/m ²	15
5603.9400		- - Weighing more than 150 g/m ²	15
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	
5604.1000		- Rubber thread and cord, textile covered	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5604.9000		- Other	10
5605.0000		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10
5606.0000		Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.	10
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.	
		- Of sisal or other textile fibres of the genus Agave:	
5607.2100		-- Binder or baler twine	25
5607.2900		-- Other	25
		- Of polyethylene or polypropylene:	
5607.4100		-- Binder or baler twine	25
5607.4900		-- Other	25
5607.5000		- Of other synthetic fibres	25
5607.9000		- Other	25
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	0
5608.1900		-- Other	0
5608.9000		- Other	0
5609.0000		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	25

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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	
		- Of wool or fine animal hair:	
5701.1010		--- Carpets	25
5701.1020		--- Rugs	25
5701.1090		--- Other	25
5701.9000		- Of other textile materials	25
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs.	
5702.1000		- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	25
5702.2000		- Floor coverings of coconut fibres (coir)	25
		- Other, of pile construction, not made up:	
5702.3100		-- Of wool or fine animal hair	25
		-- Of man-made textile materials:	
5702.3210		--- Synthetic turf for sports fields	5
5702.3290		--- Other	25
5702.3900		-- Of other textile materials	25
		- Other, of pile construction, made up:	
		-- Of wool or fine animal hair:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5702.4110		--- Carpets machine made	25
5702.4190		--- Other	25
		-- Of man-made textile materials:	
5702.4210		--- Synthetic turf for sports fields	5
5702.4290		--- Other	25
5702.4900		-- Of other textile materials	25
5702.5000		- Other, not of pile construction, not made up	25
		- Other, not of pile construction, made up:	
5702.9100		-- Of wool or fine animal hair	25
5702.9200		-- Of man-made textile materials	25
		-- Of other textile materials:	
5702.9910		--- Rugs of cotton	25
5702.9920		--- Durries	25
5702.9990		--- Other	25
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
5703.1000		- Of wool or fine animal hair	25
		- Of nylon or other polyamides:	
5703.2010		--- Synthetic turf for sports fields	5
5703.2020		--- Of a kind used in motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 (cut to size and shaped)	15
5703.2030		--- Other for motor cars and vehicles	15
5703.2090		--- Other	15
		- Of other man-made textile materials:	
5703.3010		--- Synthetic turf for sports fields	5
5703.3020		--- Of a kind used in vehicles of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 (cut to size and shaped)	15
5703.3030		--- Other for motor cars and vehicles	15
5703.3090		--- Other	15
5703.9000		- Of other textile materials	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	10
5704.9000		- Other	25
5705.0000		Other carpets and other textile floor coverings, whether or not made up.	25

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 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 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 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with

selvedges (woven, gummed or otherwise made) on both edges;

- (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
- (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
5801.1000		- Of wool or fine animal hair	25
		- Of cotton:	
5801.2100		-- Uncut weft pile fabrics	25
5801.2200		-- Cut corduroy	25
5801.2300		-- Other weft pile fabrics	25
5801.2600		-- Chenille fabrics	25
5801.2700		-- Warp pile fabrics	25
		- Of man- made fibres:	
5801.3100		-- Uncut weft pile fabrics	25
5801.3200		-- Cut corduroy	25
5801.3300		-- Other weft pile fabrics	25
5801.3600		-- Chenille fabrics	25
5801.3700		-- Warp pile fabrics	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5801.9000		- Of other textile materials	25
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
		- Terry towelling and similar woven terry fabrics, of cotton:	
5802.1100		-- Unbleached	25
5802.1900		-- Other	25
5802.2000		- Terry towelling and similar woven terry fabrics, of other textile materials	25
5802.3000		- Tufted textile fabrics	25
5803.0000		Gauze, other than narrow fabrics of heading 58.06.	25
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 headings 60.02 to 60.06.	
5804.1000		- Tulles and other net fabrics	25
		- Mechanically made lace:	
5804.2100		-- Of man-made fibres	25
5804.2900		-- Of other textile materials	25
5804.3000		- Hand made lace	25
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.	25
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
5806.1000		- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5806.2000		- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	25
		- Other woven fabrics:	
5806.3100		- - Of cotton	25
5806.3200		- - Of man-made fibres	25
5806.3900		- - Of other textile materials	25
5806.4000		- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
		- Woven:	
5807.1010		- - - Badges	25
5807.1020		- - - Ribbons	25
5807.1030		- - - Tapes	25
5807.1040		- - - Webbing	25
5807.1090		- - - Other	25
5807.9000		- Other	25
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	25
5808.9000		- Other	25
5809.0000		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	25
58.10		Embroidery in the piece, in strips or in motifs.	
5810.1000		- Embroidery without visible ground	25
		- Other embroidery:	

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
5810.9100		-- Of cotton	25
5810.9200		-- Of man-made fibres	25
5810.9900		-- Of other textile materials	25
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 58.10.	25

Chapter-59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
- 2.- Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm,

at a temperature between 15 °C and 30 °C (usually Chapter 39);

- (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
 - (4) Fabrics partially coated or partially covered with 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 58.11;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3.- For the purposes of heading 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 48.14) or on a textile backing (generally heading 59.07).
- 4.- For the purposes of heading 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 56.04; and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5.- Heading 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 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6.- Heading 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 40.10).

7.- Heading 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 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 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).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	25
		- Other:	
5901.9010		- - - Buckram	25
5901.9090		- - - Other	25
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
5902.1000		- Of nylon or other polyamides	5
5902.2000		- Of polyesters	5
5902.9000		- Other	5
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
5903.1000		- With poly(vinyl chloride)	25
5903.2000		- With polyurethane	25
5903.9000		- Other	25
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	25
5904.9000		- Other	25
5905.0000		Textile wall coverings.	25
59.06		Rubberised textile fabrics, other than those of heading 59.02.	
5906.1000		- Adhesive tape of a width not exceeding 20 cm	25
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
5906.9100		- - Knitted or crocheted	25
5906.9900		- - Other	25
5907.0000		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	25
5908.0000		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	25
5909.0000		Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.	20
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.	25
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
5911.1000		- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5
5911.2000		- Bolting cloth, whether or not made up	10
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
5911.3100		- - Weighing less than 650 g/m ²	5
5911.3200		- - Weighing 650 g/m ² or more	5
5911.4000		- Straining cloth of a kind used in oil presses or the like, including that of human hair	10
		- Other:	
5911.9010		- - - Dryer screen for paper making	5
5911.9090		- - - Other	10

Chapter-60

Knitted or crocheted fabrics

Notes.

- 1.- This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
		- "Long pile" fabrics:	
6001.1010		--- Unbleached	25
6001.1090		--- Other	25
		- Looped pile fabrics:	
		- - Of cotton:	
6001.2110		--- Unbleached	25
6001.2190		--- Other	25
		- - Of man-made fibres:	
6001.2210		--- Unbleached	25
6001.2290		--- Other	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Of other textile materials:	
6001.2910		--- Unbleached	25
6001.2990		--- Other	25
		- Other:	
		-- Of cotton:	
6001.9110		--- Unbleached	25
6001.9190		--- Other	25
		-- Of man-made fibres:	
6001.9210		--- Unbleached	20
6001.9290		--- Other	20
		-- Of other textile materials:	
6001.9910		--- Unbleached	25
6001.9990		--- Other	25
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6002.4000		- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	20
6002.9000		- Other	25
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
		- Of wool or fine animal hair:	
6003.1010		--- Unbleached	25
6003.1090		--- Other	25
		- Of cotton:	
6003.2010		--- Unbleached	25
6003.2090		--- Other	25
		- Of synthetic fibres:	
6003.3010		--- Unbleached	25
6003.3090		--- Other	25
		- Of artificial fibres:	
6003.4010		--- Unbleached	25
6003.4090		--- Other	25

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
		- Other:	
6003.9010		- - - Unbleached	25
6003.9090		- - - Other	25
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6004.1000		- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	25
6004.9000		- Other	25
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
		- Of cotton:	
		- - Unbleached or bleached:	
6005.2110		- - - Unbleached	25
6005.2120		- - - Bleached	25
6005.2200		- - Dyed	25
6005.2300		- - Of yarns of different colours	25
6005.2400		- - Printed	25
		- Of synthetic fibres:	
		- - Unbleached or bleached:	
6005.3110		- - - Unbleached	25
6005.3120		- - - Bleached	25
6005.3200		- - Dyed	25
6005.3300		- - Of yarns of different colours	25
6005.3400		- - Printed	25
		- Of artificial fibres:	
		- - Unbleached or bleached:	
6005.4110		- - - Unbleached	25
6005.4120		- - - Bleached	25
6005.4200		- - Dyed	25
6005.4300		- - Of yarns of different colours	25
6005.4400		- - Printed	25
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6005.9010		--- Unbleached	25
6005.9090		--- Other	25
60.06		Other knitted or crocheted fabrics.	
6006.1000		- Of wool or fine animal hair	25
		- Of cotton:	
		-- Unbleached or bleached:	
6006.2110		--- Unbleached	25
6006.2120		--- Bleached	25
6006.2200		-- Dyed	25
6006.2300		-- Of yarns of different colours	25
6006.2400		-- Printed	25
		- Of synthetic fibres:	
		-- Unbleached or bleached:	
6006.3110		--- Unbleached	25
6006.3120		--- Bleached	25
6006.3200		-- Dyed	25
6006.3300		-- Of yarns of different colours	25
6006.3400		-- Printed	25
		- Of artificial fibres:	
		-- Unbleached or bleached:	
6006.4110		--- Unbleached	25
6006.4120		--- Bleached	25
6006.4200		-- Dyed	25
6006.4300		-- Of yarns of different colours	25
6006.4400		-- Printed	25
		- Other:	
6006.9010		--- Unbleached	25
6006.9090		--- Other	25

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 62.12;
- (b) Worn clothing or other worn articles of heading 63.09; or
- (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 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 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 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 61.12.

- 4.- Headings 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 direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5.- Heading 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 61.11:
- (a) The expression "babies" garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7.- For the purposes of heading 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 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
6101.2000		- Of cotton	25
6101.3000		- Of man-made fibres	25
6101.9000		- Of other textile materials	25
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 61.04.	
6102.1000		- Of wool or fine animal hair	25
6102.2000		- Of cotton	25
6102.3000		- Of man-made fibres	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6102.9000		- Of other textile materials	25
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6103.1000		- Suits	25
		- Ensembles:	
6103.2200		-- Of cotton	25
6103.2300		-- Of synthetic fibres	25
6103.2900		-- Of other textile materials	25
		- Jackets and blazers:	
6103.3100		-- Of wool or fine animal hair	25
6103.3200		-- Of cotton	25
6103.3300		-- Of synthetic fibres	25
6103.3900		-- Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	
6103.4100		-- Of wool or fine animal hair	25
6103.4200		-- Of cotton	25
6103.4300		-- Of synthetic fibres	25
6103.4900		-- Of other textile materials	25
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
		- Suits:	
6104.1300		-- Of synthetic fibres	25
6104.1900		-- Of other textile materials	25
		- Ensembles:	
6104.2200		-- Of cotton	25
6104.2300		-- Of synthetic fibres	25
6104.2900		-- Of other textile materials	25
		- Jackets and blazers:	
6104.3100		-- Of wool or fine animal hair	25
6104.3200		-- Of cotton	25

PCT CODE		DESCRIPTION	CD % ³⁹
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6104.3300		- - Of synthetic fibres	25
6104.3900		- - Of other textile materials	25
		- Dresses:	
6104.4100		- - Of wool or fine animal hair	25
		- - Of cotton:	
6104.4210		- - - Shisha embroidered dresses	25
6104.4290		- - - Other	25
6104.4300		- - Of synthetic fibres	25
6104.4400		- - Of artificial fibres	25
6104.4900		- - Of other textile materials	25
		- Skirts and divided skirts:	
6104.5100		- - Of wool or fine animal hair	25
6104.5200		- - Of cotton	25
6104.5300		- - Of synthetic fibres	25
6104.5900		- - Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	
6104.6100		- - Of wool or fine animal hair	25
6104.6200		- - Of cotton	25
6104.6300		- - Of synthetic fibres	25
6104.6900		- - Of other textile materials	25
61.05		Men's or boys' shirts, knitted or crocheted.	
6105.1000		- Of cotton	25
6105.2000		- Of man- made fibres	25
6105.9000		- Of other textile materials	25
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
6106.1000		- Of cotton	25
6106.2000		- Of man- made fibres	25
6106.9000		- Of other textile materials	25
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
		- Underpants and briefs:	
6107.1100		-- Of cotton	25
6107.1200		-- Of man-made fibres	25
6107.1900		-- Of other textile materials	25
		- Nightshirts and pyjamas:	
		-- Of cotton:	
6107.2110		--- Nightshirts	25
6107.2120		--- Pyjamas	25
		-- Of man-made fibres:	
6107.2210		--- Nightshirts	25
6107.2220		--- Pyjamas	25
6107.2900		-- Of other textile materials	25
		- Other:	
6107.9100		-- Of cotton	25
6107.9900		-- Of other textile materials	25
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		- Slips and petticoats:	
6108.1100		-- Of man-made fibres	25
6108.1900		-- Of other textile materials	25
		- Briefs and panties:	
6108.2100		-- Of cotton	25
6108.2200		-- Of man-made fibres	25
6108.2900		-- Of other textile materials	25
		- Nightdresses and pyjamas:	
6108.3100		-- Of cotton	25
6108.3200		-- Of man-made fibres	25
6108.3900		-- Of other textile materials	25
		- Other:	
6108.9100		-- Of cotton	25
6108.9200		-- Of man-made fibres	25
6108.9900		-- Of other textile materials	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
61.09		T- shirts, singlets and other vests, knitted or crocheted.	
6109.1000		- Of cotton	25
		- Of other textile materials:	
6109.9010		- - - Baluchi/Peshawari vest	25
6109.9090		- - - Other	25
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
		- Of wool or fine animal hair:	
6110.1100		- - Of wool	25
6110.1200		- - Of Kashmir (cashmere) goats	25
6110.1900		- - Other	25
6110.2000		- Of cotton	25
6110.3000		- Of man- made fibres	25
6110.9000		- Of other textile materials	25
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
6111.2000		- Of cotton	25
6111.3000		- Of synthetic fibres	25
6111.9000		- Of other textile materials	25
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
		- Track suits:	
6112.1100		- - Of cotton	25
6112.1200		- - Of synthetic fibres	25
6112.1900		- - Of other textile materials	25
6112.2000		- Ski suits	25
		- Men's or boys' swimwear:	
6112.3100		- - Of synthetic fibres	25
6112.3900		- - Of other textile materials	25
		- Women's or girls' swimwear:	
6112.4100		- - Of synthetic fibres	25
6112.4900		- - Of other textile materials	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6113.0000		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	25
61.14		Other garments, knitted or crocheted.	
6114.2000		- Of cotton	25
6114.3000		- Of man- made fibres	25
6114.9000		- Of other textile materials	25
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
		- Graduated compression hosiery (for example, stockings for varicose veins):	
6115.1010		--- Socks	25
6115.1090		--- Other	25
		- Other panty hose and tights :	
6115.2100		-- Of synthetic fibres, measuring per single yarn less than 67 decitex	25
6115.2200		-- Of synthetic fibres, measuring per single yarn 67 decitex or more	25
6115.2900		-- Of other textile materials	25
		- Other women's full- length or knee- length hosiery, measuring per single yarn less than 67 decitex:	
6115.3010		--- Socks	25
6115.3090		--- Other	25
		- Other:	
6115.9400		-- Of wool or fine animal hair	25
6115.9500		-- Of cotton	25
6115.9600		-- Of synthetic fibres	25
6115.9900		-- Of other textile materials	25
61.16		Gloves, mittens and mitts, knitted or crocheted.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6116.1000		- Impregnated, coated or covered with plastics or rubber	25
		- Other;	
6116.9100		-- Of wool or fine animal hair	25
6116.9200		-- Of cotton	25
6116.9300		-- Of synthetic fibres	25
6116.9900		-- Of other textile materials	25
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
		- Shawls, scarves, mufflers, mantillas, veils and the like:	
6117.1010		--- Shawls	25
6117.1020		--- Scarves	25
6117.1030		--- Dupatta	25
6117.1040		--- Veils (burqa)	25
6117.1090		--- Other	25
6117.8000		- Other accessories	25
6117.9000		- Parts	25

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 62.12).

- 2.- This Chapter does not cover:
- (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 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 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of 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 62.11.

4.- For the purposes of heading 62.09:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

- 6.- For the purposes of heading 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 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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 62.03.	
		- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:	
6201.1100		-- Of wool or fine animal hair	25
6201.1200		-- Of cotton	25
6201.1300		-- Of man-made fibres	25
6201.1900		-- Of other textile materials	25
		- Other:	
6201.9100		-- Of wool or fine animal hair	25
6201.9200		-- Of cotton	25
6201.9300		-- Of man-made fibres	25
6201.9900		-- Of other textile materials	25
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 62.04.	
		- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:	
6202.1100		-- Of wool or fine animal hair	25
6202.1200		-- Of cotton	25
6202.1300		-- Of man-made fibres	25
6202.1900		-- Of other textile materials	25
		- Other:	
6202.9100		-- Of wool or fine animal hair	25
6202.9200		-- Of cotton	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6202.9300		-- Of man-made fibres	25
6202.9900		-- Of other textile materials	25
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	25
6203.1200		-- Of synthetic fibres	25
		-- Of other textile materials:	
6203.1910		--- Men's or boys' suits of cotton	25
6203.1990		--- Other	25
		- Ensembles:	
6203.2200		-- Of cotton	25
6203.2300		-- Of synthetic fibres	25
6203.2900		-- Of other textile materials	25
		- Jackets and blazers:	
6203.3100		-- Of wool or fine animal hair	25
6203.3200		-- Of cotton	25
6203.3300		-- Of synthetic fibres	25
6203.3900		-- Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	
		-- Of wool or fine animal hair:	
6203.4110		--- Trousers	25
6203.4190		--- Other	25
6203.4200		-- Of cotton	25
6203.4300		-- Of synthetic fibres	25
6203.4900		-- Of other textile materials	25
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	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6204.1200		- - Of cotton	25
6204.1300		- - Of synthetic fibres	25
6204.1900		- - Of other textile materials	25
		- Ensembles:	
6204.2100		- - Of wool or fine animal hair	25
6204.2200		- - Of cotton	25
6204.2300		- - Of synthetic fibres	25
6204.2900		- - Of other textile materials	25
		- Jackets and blazers:	
6204.3100		- - Of wool or fine animal hair	25
6204.3200		- - Of cotton	25
6204.3300		- - Of synthetic fibres	25
6204.3900		- - Of other textile materials	25
		- Dresses:	
6204.4100		- - Of wool or fine animal hair	25
		- - Of cotton:	
6204.4210		--- Shisha embroidered dresses	25
6204.4290		--- other	25
6204.4300		- - Of synthetic fibres	25
6204.4400		- - Of artificial fibres	25
6204.4900		- - Of other textile materials	25
		- Skirts and divided skirts:	
6204.5100		- - Of wool or fine animal hair	25
6204.5200		- - Of cotton	25
6204.5300		- - Of synthetic fibres	25
6204.5900		- - Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	
6204.6100		- - Of wool or fine animal hair	25
		- - Of cotton:	
6204.6210		--- Ghagra	25
6204.6220		--- Charara	25
6204.6290		--- Other	25

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
		-- Of synthetic fibres:	
6204.6310		--- Ghagra	25
6204.6320		--- Charara	25
6204.6390		--- Other	25
		-- Of other textile materials:	
6204.6910		--- Ghagra	25
6204.6920		--- Charara	25
6204.6990		--- Other	25
62.05		Men's or boys' shirts.	
		- Of cotton:	
6205.2010		--- Baluchi kameez	25
6205.2020		--- Kurta	25
6205.2090		--- Other	25
6205.3000		- Of man- made fibres	25
		- Of other textile materials:	
6205.9010		--- Of wool or fine animal hair	25
6205.9090		--- Other	25
62.06		Women's or girls' blouses, shirts and shirt-blouses.	
6206.1000		- Of silk or silk waste	25
6206.2000		- Of wool or fine animal hair	25
		- Of cotton:	
6206.3010		--- Multani choli	25
6206.3020		--- Punjabi kameez	25
6206.3030		--- Baluchi kameez	25
6206.3040		--- Kurta	25
6206.3090		--- Other	25
		- Of man- made fibres:	
6206.4010		--- Multani choli	25
6206.4020		--- Punjabi kameez	25
6206.4030		--- Baluchi kameez	25
6206.4040		--- Kurta	25
6206.4090		--- Other	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Of other textile materials:	
6206.9010		- - - Multani choli	25
6206.9020		- - - Punjabi kameez	25
6206.9030		- - - Baluchi kameez	25
6206.9040		- - - Kurta	25
6206.9090		- - - Other	25
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	25
		- - Of other textile materials:	
6207.1910		- - - Baluchi/Peshawari vest	25
6207.1990		- - - Other	25
		- Nightshirts and pyjamas:	
6207.2100		- - Of cotton	25
6207.2200		- - Of man-made fibres	25
6207.2900		- - Of other textile materials	25
		- Other:	
6207.9100		- - Of cotton	25
6207.9900		- - Of other textile materials	25
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	25
6208.1900		- - Of other textile materials	25
		- Nightdresses and pyjamas:	
6208.2100		- - Of cotton	25
6208.2200		- - Of man-made fibres	25
6208.2900		- - Of other textile materials	25
		- Other:	
6208.9100		- - Of cotton	25



PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6208.9200		-- Of man-made fibres	25
6208.9900		-- Of other textile materials	25
62.09		Babies' garments and clothing accessories.	
		- Of cotton:	
6209.2010		--- Babies' garments not knitted or crocheted	25
6209.2020		--- Babies' clothing accessories	25
6209.3000		- Of synthetic fibres	25
		- Of other textile materials:	
6209.9010		--- Babies' garments	25
6209.9090		--- Other	25
62.10		Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
6210.1000		- Of fabrics of heading 56.02 or 56.03	25
6210.2000		- Other garments, of the type described in subheadings 6201.11 to 6201.19	25
6210.3000		- Other garments, of the type described in subheadings 6202.11 to 6202.19	25
6210.4000		- Other men's or boys' garments	25
6210.5000		- Other women's or girls' garments	25
62.11		Track suits, ski suits and swimwear; other garments.	
		- Swimwear:	
6211.1100		-- Men's or boys'	25
6211.1200		-- Women's or girls'	25
6211.2000		- Ski suits	25
		- Other garments, men's or boys':	
6211.3200		-- Of cotton	25
6211.3300		-- Of man-made fibres	25
6211.3900		-- Of other textile materials	25
		- Other garments, women's or girls':	
6211.4200		-- Of cotton	25
6211.4300		-- Of man-made fibres	25
6211.4900		-- Of other textile materials	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
6212.1000		- Brassieres	25
6212.2000		- Girdles and panty- girdles	25
6212.3000		- Corselettes	25
6212.9000		- Other	25
62.13		Handkerchiefs.	
6213.2000		- Of cotton	25
6213.9000		- Of other textile materials	25
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
6214.1000		- Of silk or silk waste	25
6214.2000		- Of wool or fine animal hair	25
6214.3000		- Of synthetic fibres	25
6214.4000		- Of artificial fibres	25
		- Of other textile materials:	
6214.9010		--- Shawls	25
6214.9020		--- Scarves	25
6214.9030		--- Dupatta	25
6214.9040		--- Veils (burqa)	25
6214.9090		--- Other	25
62.15		Ties, bow ties and cravats.	
6215.1000		- Of silk or silk waste	25
6215.2000		- of man- made fibres	25
6215.9000		- Of other textile materials	25
62.16		Gloves, mittens and mitts.	
6216.0010		--- Gloves	25

PCT CODE		DESCRIPTION	Rate
Sub-heading	Sub-item		
(1)	(2)	(3)	(4)
6216.0020		- - - Mittens and mitts	25
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
6217.1000		- Accessories	5
6217.9000		- Parts	5

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 63.09.
- 3.- Heading 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 57.01 to 57.05 and tapestries of heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I. OTHER MADE UP TEXTILE ARTICLES	
63.01		Blankets and travelling rugs.	
6301.1000		- Electric blankets	25
6301.2000		- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	25
6301.3000		- Blankets (other than electric blankets) and travelling rugs, of cotton	25
6301.4000		- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25
6301.9000		- Other blankets and travelling rugs	25
63.02		Bed linen, table linen, toilet linen and kitchen linen.	
		- Bed linen, knitted or crocheted:	
6302.1010		- - - Bed sheets	25
6302.1020		- - - Pillow covers	25
6302.1090		- - - Other	25
		- Other bed linen, printed:	
6302.2100		- - Of cotton	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6302.2200		-- Of man-made fibres	25
6302.2900		-- Of other textile materials	25
		- Other bed linen:	
		-- Of cotton:	
6302.3110		--- Bed sheets, mill-made	25
6302.3120		--- Bed sheets, hand-loom made	25
6302.3130		--- Bed covers, mill-made	25
6302.3140		--- Bed covers, hand-loom made	25
6302.3150		--- Pillow-covers, mill-made	25
6302.3160		--- Pillow-covers, hand-loom made	25
6302.3190		--- Other	25
6302.3200		-- Of man-made fibres	25
		-- Of other textile materials:	
6302.3910		--- Bed sheets	25
6302.3920		--- Bed covers	25
6302.3930		--- Pillow covers	25
6302.3990		--- Other	25
6302.4000		- Table linen, knitted or crocheted	25
		- Other table linen:	
		-- Of cotton:	
6302.5110		--- Table-covers, mill-made	25
6302.5120		--- Table-covers, hand-loom made	25
6302.5190		--- Other	25
6302.5300		-- Of man-made fibres	25
6302.5900		-- Of other textile materials	25
		- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton:	
6302.6010		--- Towels, mill-made	25
6302.6020		--- Towels of cotton, hand loom	25
6302.6090		--- Other	25
		- Other:	
		-- Of cotton:	
6302.9110		--- Toilet and kitchen linen mill made	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6302.9120		- - - Toilet and kitchen linen hand loom made	25
6302.9190		- - -Other	25
6302.9300		- - Of man-made fibres	25
6302.9900		- - Of other textile materials	25
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
		- Knitted or crocheted:	
6303.1200		- - Of synthetic fibres	25
6303.1900		- - Of other textile materials	25
		- Other:	
		- - Of cotton:	
6303.9110		- - - Mill-made	25
6303.9190		- - - Other	25
		- - Of synthetic fibres:	
6303.9210		- - - Mill-made	25
6303.9290		- - - Other	25
6303.9900		- - Of other textile materials	25
63.04		Other furnishing articles, excluding those of heading 94.04.	
		- Bedspreads:	
6304.1100		- - Knitted or crocheted	25
6304.1900		- - Other	25
		- Other:	
6304.9100		- - knitted or crocheted	25
6304.9200		- - Not knitted or crocheted, of cotton	25
6304.9300		- - Not knitted or crocheted, of synthetic fibres	25
6304.9900		- - Not knitted or crocheted, of other textile materials	25
63.05		Sacks and bags, of a kind used for the packing of goods.	
6305.1000		- Of jute or of other textile bast fibres of heading 53.03	25
6305.2000		- Of cotton	25

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
		- Of man- made textile materials:	
		- - Flexible intermediate bulk containers:	
6305.3210		- - - Of a capacity of 1,000 Kg or more	10
6305.3290		- - - Other	25
6305.3300		- - other, Of polyethylene or polypropylene strip or the like	25
6305.3900		- - Other	25
6305.9000		- Of other textile materials	25
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.	
		- Tarpaulins, awnings and sunblinds:	
		- - Of synthetic fibres:	
6306.1210		- - - Tarpaulins	25
6306.1290		- - - Other	25
		- - Of other textile materials:	
6306.1910		- - - Tarpaulins	25
6306.1990		- - - Other	25
		- Tents:	
6306.2200		- - Of synthetic fibres	25
		- - Of other textile materials:	
6306.2910		- - - Of cotton	25
6306.2990		- - - Other	25
6306.3000		- Sails	25
6306.4000		- Pneumatic mattresses	25
6306.9000		- Other	25
63.07		Other made up articles, including dress patterns.	
		- Floor- cloths, dish- cloths, dusters and similar cleaning cloths:	
6307.1010		- - - Dish-cloth	25
6307.1020		- - - Wash-cloth	25
6307.1030		- - - Dusters	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6307.1040		--- Bar mops	25
6307.1050		--- Bath mats	25
6307.1090		--- Other	25
6307.2000		- Life- jackets and life- belts	5
		- Other:	
6307.9010		--- Shopping bags, knitted	25
6307.9020		--- Prayer mats(janamaz)	25
6307.9030		--- Caps (knitted)	25
6307.9040		--- Shoe lace	25
6307.9050		--- Tea cosy	25
6307.9060		--- Stove pad	25
6307.9070		--- Terry coverlets	25
6307.9080		--- Cushion pillows	25
6307.9090		--- Other	25
		II. SETS	
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.	25
		III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	
6309.0000		Worn clothing and other worn articles.	5
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
6310.1000		- Sorted	25
6310.9000		- Other	25

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 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 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 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 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 41.07 and 41.12 to 41.14.

4.- Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
6401.1000		- Footwear incorporating a protective metal toe-cap	25
		- Other footwear:	
6401.9200		-- Covering the ankle but not covering the knee	25
6401.9900		-- Other	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
64.02		Other footwear with outer soles and uppers of rubber or plastics.	
		- Sports footwear:	
6402.1200		- - Ski-boots, cross country ski footwear and snowboard boots	25
6402.1900		- - Other	25
6402.2000		- Footwear with upper straps or thongs assembled to the sole by means of plugs	25
		- Other footwear:	
6402.9100		- - Covering the ankle	25
6402.9900		- - Other	25
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 snowboard boots	25
6403.1900		- - Other	25
6403.2000		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25
6403.4000		- Other footwear, incorporating a protective metal toe- cap	25
		- Other footwear with outer soles of leather:	
6403.5100		- - Covering the ankle	25
6403.5900		- - Other	25
		- Other footwear:	
6403.9100		- - Covering the ankle	25
6403.9900		- - Other	25
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:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6404.1100		- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	25
6404.1900		- - Other	25
6404.2000		- Footwear with outer soles of leather or composition leather	25
64.05		Other footwear.	
6405.1000		- With uppers of leather or composition leather	25
6405.2000		- With uppers of textile materials	25
		- Other:	
6405.9010		--- Of canvas	25
6405.9090		--- Other	25
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	20
		- Outer soles and heels, of rubber or plastics:	
6406.2010		--- Of rubber	25
6406.2090		--- Other	25
6406.9000		- Other	25

Chapter 65

Headgear and parts thereof

Notes.

- 1.- This Chapter does not cover :
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

- 2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.	20
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.	20
[65.03]			
65.04		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	
6504.0010		- - - Straw hats	20
6504.0090		- - - Other	20
6505.0000		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.	20
65.06		Other headgear, whether or not lined or trimmed.	
6506.1000		- Safety headgear	20
		- Other:	
6506.9100		- - Of rubber or of plastics	20
6506.9900		- - Of other materials	20
6507.0000		Head- bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20

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 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 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 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	25
		- Other;	
6601.9100		- - Having a telescopic shaft	25
6601.9900		- - Other	25
66.02		Walking- sticks, seat- sticks, whips, riding- crops and the like.	
6602.0010		- - - Walking sticks and seat sticks	25
6602.0090		- - - Other	25
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	
6603.2000		- Umbrella frames including frames mounted on shafts (sticks)	20
6603.9000		- Other	20

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 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 67.01 does not cover:

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 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 67.02.

3.- Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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 05.05 and worked quills and scapes).	20
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
6702.1000		- Of plastics	25
6702.9000		- Of other materials	25
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.	20
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
		- Of synthetic textile materials:	
6704.1100		-- Complete wigs	20
6704.1900		-- Other	20
6704.2000		- Of human hair	20
6704.9000		- Of other materials	20

Section XIII

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

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes.

- 1.- This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (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 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6801.0000		Setts, curbstones and flagstones, of natural stone (except slate).	25
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
6802.1000		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	25
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.2100		-- Marble, travertine and alabaster	30
6802.2300		-- Granite	30
6802.2900		-- Other stone	30
		- Other:	
6802.9100		-- Marble, travertine and alabaster	30
6802.9200		-- Other calcareous stone	30
6802.9300		-- Granite	30
6802.9900		-- Other stone	30
6803.0000		Worked slate and articles of slate or of agglomerated slate.	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	5
		- Other millstones, grindstones, grinding wheels and the like:	
6804.2100		-- Of agglomerated synthetic or natural diamond	5
6804.2200		-- Of other agglomerated abrasives or of ceramics	5
6804.2300		-- Of natural stone	5
6804.3000		- Hand sharpening or polishing stones	5
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	20
6805.2000		- On a base of paper or paperboard only	20
6805.3000		- On a base of other materials	20
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 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	20
6806.2000		- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10
6806.9000		- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
6807.1000		- In rolls	25
6807.9000		- Other	25
6808.0000		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	25
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	25
6809.1900		- - Other	25
		- Other articles:	
6809.9010		- - - Industrial moulds	10
6809.9090		- - - Other	25
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	25
6810.1900		- - Other	25
		- Other articles:	
6810.9100		- - Prefabricated structural components for building or civil engineering	25
6810.9900		- - Other	25
68.11		Articles of asbestos- cement, of cellulose fibre- cement or the like.	
6811.4000		- Containing asbestos	25
		- Not containing asbestos :	
6811.8100		- - Corrugated sheets	25
6811.8200		- - Other sheets, panels, tiles and similar articles	25
6811.8900		- - Other articles	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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 68.11 or 68.13.	
6812.8000		- Of crocidolite	25
		- Other:	
6812.9100		-- Clothing, clothing accessories, footwear and headgear	25
6812.9200		-- Paper, millboard and felt	25
6812.9300		-- Compressed asbestos fibre jointing, in sheets or rolls	25
6812.9900		-- Other	25
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.	
		- Containing asbestos:	
6813.2010		--- For vehicles of heading 87.11	35
6813.2020		--- Other for motor cars and vehicles	35
6813.2090		--- Other	25
		- Not containing asbestos :	
		-- Brake linings and pads:	
6813.8110		--- For vehicles of heading 87.11	35
6813.8120		--- Other for motor cars and vehicles	35
6813.8190		--- Other	25
6813.8900		-- Other	25
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.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6814.1000		- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	25
6814.9000		- Other	25
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	5
6815.2000		- Articles of peat	5
		- Other articles:	
6815.9100		-- Containing magnesite, dolomite or chromite	25
		-- Other:	
6815.9910		--- Of onyx (marbles)	25
6815.9990		--- Other	25

Chapter 69

Ceramic products

Notes.

- 1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
- 2.- This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

- (g) Artificial teeth (heading 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 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS	
6901.0000		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	25
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		--- Capable of resisting temperature upto 1600 °C	25
6902.1090		--- Other	5
		- 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		--- Capable of resisting temperature upto 1600 °C	25
6902.2090		--- Other	10
		- Other:	
6902.9010		--- Capable of resisting temperature upto 1600 °C	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6902.9090		--- Other	10
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	
6903.1000		- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	10
		- Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2):	
6903.2010		--- Cold tundish lining sets, slide gate refractory sets & nozzles	20
6903.2090		--- Other	10
		- Other:	
6903.9010		--- Refractory products of a kind used in industrial ovens, kilns and furnaces	15
6903.9020		--- Saggars and parts thereof	10
6903.9090		--- Other	25
		II.- OTHER CERAMIC PRODUCTS	
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
6904.1000		- Building bricks	25
6904.9000		- Other	25
69.05		Roofing tiles, chimney- pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
6905.1000		- Roofing tiles	25
6905.9000		- Other	25
6906.0000		Ceramic pipes, conduits, guttering and pipe fittings.	25
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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 7cm	30
6907.9000		- Other	30
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
6908.1000		- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	30
		- Other:	
6908.9010		- - - Tiles	30
6908.9090		- - - Other	30
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	20
6909.1200		- - Articles having a hardness equivalent to 9 or more on the Mohs scale	20
6909.1900		- - Other	20
6909.9000		- Other	25
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
		- Of porcelain or china:	
6910.1010		- - - Wash basin	30
6910.1020		- - - Bath tubs ceramic	30
6910.1030		- - - Bidets ceramic	30
6910.1040		- - - Cisterns ceramic	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
6910.1050		--- Sink ceramic	30
6910.1060		--- Toilet ceramic	30
6910.1070		--- Urinals ceramic	30
6910.1080		--- Water loiset pans	30
6910.1090		--- Other	30
6910.9000		- Other	30
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
		- Tableware and kitchenware:	
6911.1010		--- Dinner sets	30
6911.1020		--- Dishes	30
6911.1030		--- Plates	30
6911.1040		--- Tea cups and saucers	30
6911.1090		--- Other	30
6911.9000		- Other	30
69.12		Ceramic tableware, kitchen- ware, other household articles and toilet articles, other than of porcelain or china.	
6912.0010		--- Tableware and kitchenware	30
6912.0090		--- Other	30
69.13		Statuettes and other ornamental ceramic articles.	
6913.1000		- Of porcelain or china	30
6913.9000		- Other	30
69.14		Other ceramic articles.	
6914.1000		- Of porcelain or china	30
6914.9000		- Other	30

Chapter 70

Glass and glassware

Notes.

- 1.- This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 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 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 70.03, 70.04 and 70.05:

- (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression "absorbent, 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 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means:

- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

- 5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

- 1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7001.0000		Cullet and other waste and scrap of glass; glass in the mass.	10
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
7002.1000		- Balls	20
7002.2000		- Rods	20
		- Tubes:	
7002.3100		-- Of fused quartz or other fused silica	20
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	20
		-- Other:	
7002.3910		--- Neutral glass tubing of a kind used for the manufacture of ampoules	20
7002.3920		--- Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by fluorescent tube, bulb and auto bulb industry	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7002.3990		- - - Other	20
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	25
7003.1900		- - Other	25
7003.2000		- Wired sheets	25
7003.3000		- Profiles	25
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	25
7004.9000		- Other glass	25
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	25
		- Other non- wired glass:	
7005.2100		- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	25
7005.2900		- - Other	25
7005.3000		- Wired glass	25
70.06		Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7006.0010		- - - Glass plates worked	25
7006.0020		- - - Glass sheet worked	25
7006.0090		- - - Other	25
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
		- Toughened (tempered) safety glass:	
		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
		--- For vehicles of chapter 87:	
7007.1111		---- (1) Rear and window glasses for vehicles of sub - heading 8704.3190 (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.1119		---- Other	35
7007.1190		- - - Other	25
7007.1900		- - Other	25
		- Laminated safety glass:	
		-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
		--- For vehicles of chapter 87:	
7007.2111		---- (i) Rear and window glasses for vehicles of sub - heading 8704.3190; (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225	35
7007.2119		---- Other	35
7007.2190		- - - Other	25
7007.2900		- - Other	25
7008.0000		Multiple- walled insulating units of glass.	25

Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
70.09		Glass mirrors, whether or not framed, including rear- view mirrors.	
		- Rear- view mirrors for vehicles:	
7009.1010		- - - Rear view mirrors for motor cars of heading 8703, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.3223, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
7009.1090		- - - Other	35
		- Other:	
7009.9100		- - Unframed	25
7009.9200		- - Framed	25
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	
7010.1000		- Ampoules	25
7010.2000		- Stoppers, lids and other closures	25
7010.9000		- Other	25
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode- ray tubes or the like.	
7011.1000		- For electric lighting	15
7011.2000		- For cathode- ray tubes	10
7011.9000		- Other	20
[70.12]			
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
7013.1000		- Of glass-ceramics	25
		- Stemware drinking glasses, other than of glass-ceramics ;	
7013.2200		- - Of lead crystal	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7013.2800		-- Other	25
		- Other drinking glasses, other than of glass ceramics:	
7013.3300		-- Of lead crystal	25
7013.3700		-- Other	25
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :	
7013.4100		-- Of lead crystal	25
7013.4200		-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	25
7013.4900		-- Other	25
		- Other glassware :	
7013.9100		-- Of lead crystal	25
7013.9900		-- Other	25
70.14		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	
7014.0010		--- Glass for head lamps for vehicles of heading 87.11	35
7014.0020		--- Other for motor cars and vehicles	35
7014.0090		--- Other	25
70.15		Clock or watch glasses and similar glasses, glasses for non- corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	
7015.1000		- Glasses for corrective spectacles	10
7015.9000		- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
7016.1000		- Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	25
7016.9000		- Other	25
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
		- Of fused quartz or other fused silica:	
7017.1010		- - - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5
7017.1020		- - - Beakers	5
7017.1090		- - - Other	5
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	5
7017.9000		- Other	5
70.18		Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp- worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	
7018.1000		- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7018.2000		- Glass microspheres not exceeding 1mm in diameter	10
		- Other:	
7018.9010		--- Glass eyes	10
7018.9090		--- Other	25
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
		- Slivers, rovings, yarn and chopped strands:	
7019.1100		-- Chopped strands, of a length of not more than 50 mm	10
7019.1200		-- Rovings	10
7019.1900		-- Other	10
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.3100		-- Mats	5
7019.3200		-- Thin sheets (voiles)	20
7019.3900		-- Other	20
7019.4000		- Woven fabrics of rovings	20
		- Other woven fabrics:	
		-- Of a width not exceeding 30cm:	
7019.5110		--- Tyre cord fabric	5
7019.5190		--- Other	20
7019.5200		-- 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:	20
7019.5900		-- Other	20
		- Other:	
7019.9010		--- Insulating sleeves	10
7019.9020		--- Glass wool	10
7019.9090		--- Other	20
70.20		Other articles of glass.	
7020.0010		--- Articles used for industrial purposes	10
7020.0020		--- For vacuum flasks	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7020.0030		--- For other vacuum vessels	25
7020.0090		--- Other	25

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 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).
- (B) Heading 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 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 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 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;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and 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 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 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 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.
- 8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-

chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

- 10.- For the purposes of heading 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 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 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum,

predominates by weight over each other of these metals.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	5
		- Cultured pearls:	
7101.2100		- - Unworked	5
7101.2200		- - Worked	5
71.02		Diamonds, whether or not worked, but not mounted or set.	
7102.1000		- Unsorted	0
		- Industrial:	
7102.2100		- - Unworked or simply sawn, cleaved or bruted	5
7102.2900		- - Other	5
		- Non- industrial:	
7102.3100		- - Unworked or simply sawn, cleaved or bruted	0
7102.3900		- - Other	5
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	0
		- Otherwise worked:	
7103.9100		- - Rubies, sapphires and emeralds	5
7103.9900		- - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	5
7104.2000		- Other, unworked or simply sawn or roughly shaped	5
7104.9000		- Other	5
71.05		Dust and powder of natural or synthetic precious or semi- precious stones.	
7105.1000		- Of diamond	5
7105.9000		- Other	5
		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	5
		- Other:	
		-- Unwrought:	
7106.9110		--- 50 kg and above	Rs.120/Kg
7106.9190		--- Other	5
		-- Semi-manufactured:	
7106.9210		--- 50 kg and above	Rs.120/Kg
7106.9290		--- Other	5
7107.0000		Base metals clad with silver, not further worked than semi- manufactured.	5
71.08		Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form.	
		- Non- monetary:	
7108.1100		-- Powder	5
		-- Other unwrought forms:	
7108.1210		--- 5 Kg and above	Rs.2500/Kg
7108.1290		--- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Other semi-manufactured forms:	
7108.1310		--- 5 Kg and above	Rs.2500/Kg
7108.1390		--- Other	5
		- Monetary:	
7108.2010		--- 5 Kg and above	Rs.2500/Kg
7108.2090		--- Other	5
7109.0000		Base metals or silver, clad with gold, not further worked than semi- manufactured.	5
71.10		Platinum, unwrought or in semi- manufactured forms, or in powder form.	
		- Platinum:	
7110.1100		-- Unwrought or in powder form	5
7110.1900		-- Other	5
		- Palladium:	
7110.2100		-- Unwrought or in powder form	5
7110.2900		-- Other	5
		- Rhodium:	
7110.3100		-- Unwrought or in powder form	5
7110.3900		-- Other	5
		- Iridium, osmium and ruthenium:	
7110.4100		-- Unwrought or in powder form	5
7110.4900		-- Other	5
7111.0000		Base metals, silver or gold, clad with platinum, not further worked than semi- manufactured.	5
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, of a kind used principally for the recovery of precious metal.	
7112.3000		- Ash containing precious metal or precious metal compounds	5
		- Other:	
7112.9100		-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7112.9200		-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5
7112.9900		-- Other	5
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		- Of precious metal whether or not plated or clad with precious metal:	
7113.1100		-- Of silver, whether or not plated or clad with other precious metal	5
		-- Of other precious metal, whether or not plated or clad with precious metal:	
7113.1910		--- Of gold	5
7113.1920		--- Medals and medallion of precious metals	5
7113.1990		--- Other	5
7113.2000		- Of base metal clad with precious metal	5
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	5
7114.1900		-- Of other precious metal, whether or not plated or clad with precious metal	5
7114.2000		- Of base metal clad with precious metal	5
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	5
7115.9000		- Other	5

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
71.16		Articles of natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed).	
7116.1000		- Of natural or cultured pearls	5
7116.2000		- Of precious or semi- precious stones (natural, synthetic or reconstructed)	5
71.17		Imitation jewellery.	
		- Of base metal, whether or not plated with precious metal:	
7117.1100		- - Cuff-links and studs	10
7117.1900		- - Other	10
7117.9000		- Other	10
71.18		Coin.	
7118.1000		- Coin (other than gold coin), not being legal tender	5
7118.9000		- Other	5

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 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 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 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft)
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 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 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 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 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, cadmium, titanium, zirconium, antimony, manganese,

beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

- 4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
- 7.- Classification of composite articles:

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

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 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

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 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.

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

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

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

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

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles

(including squares), triangles or other convex polygons (including flattened circles and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

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

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

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading 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 or steel not conforming to this definition are to be classified in heading 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.

Subheading Notes.

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

(a) **Alloy pig iron**

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

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

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

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

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

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight:

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

- 2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

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

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01		Pig iron and, spiegeleisen in pigs, blocks or other primary form.	
7201.1000		- Non- alloy pig iron containing by weight 0.5 % or less of phosphorus	0
7201.2000		- Non- alloy pig iron containing by weight more than 0.5 % of phosphorus:	0
7201.5000		- Alloy pig iron; spiegeleisen:	0
72.02		Ferro- alloys.	
		- Ferro- manganese:	
7202.1100		- - Containing by weight more than 2 % of carbon	5
7202.1900		- - Other	5
		- Ferro- silicon:	
7202.2100		- - Containing by weight more than 55 % of silicon	5
7202.2900		- - Other	5
7202.3000		- Ferro- silico- managanese	5
		- Ferro- chromium:	
7202.4100		- - Containing by weight more than 4 % of carbon	5
7202.4900		- - Other	5
7202.5000		- Ferro- silico- chromium	5
7202.6000		- Ferro- nickel	5
7202.7000		- Ferro- molybdenum	5
7202.8000		- Ferro- tungsten and ferro- silico- tungsten	5
		- Other:	
7202.9100		- - Ferro-titanium and ferro-silicon-titanium	5
7202.9200		- - Ferro-vanadium	5
7202.9300		- - Ferro-niobium	5
7202.9900		- - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	0
7203.9000		- Other	0
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
		- Waste and scrap of cast iron:	
7204.1010		- - - Re-rollable	0
7204.1020		- - - Waste and scrap of auto parts	35
7204.1090		- - - Other	0
		- Waste and scrap of alloy steel:	
7204.2100		- - Of stainless steel	0
7204.2900		- - Other	0
7204.3000		- Waste and scrap of tinned iron or steel	0
		- Other waste and scrap:	
7204.4100		- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0
		- - Other:	
7204.4910		- - - Re-rollable	0
7204.4920		- - - Waste and scrap of auto parts	35
7204.4930		- - - Waste and scrap of auto parts in pressed bundle condition	0
7204.4990		- - - Other	0
7204.5000		- Remelting scrap ingots	0
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	
7205.1000		- Granules	5
		- Powders:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7205.2100		- - Of alloy steel	5
7205.2900		- - Other	5
		II.- IRON AND NON- ALLOY STEEL	
72.06		Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
7206.1000		- Ingots	5
7206.9000		- Other	5
72.07		Semi- finished products of iron or non- alloy steel.	
		- Containing by weight less than 0.25 % of carbon:	
		- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness:	
7207.1110		- - - Billets	5
7207.1190		- - - Other	5
		- - Other, of rectangular (other than square) cross-section:	
7207.1210		- - - Billets	5
7207.1290		- - - Other	5
		- - Other:	
7207.1910		- - - Of a cross section 165 X 165 mm and above	5
7207.1920		- - - Billets	5
7207.1990		- - - Other	5
		- Containing by weight 0.25 % or more of carbon:	
7207.2010		- - - Of a cross section 165 mm x 165 mm and above	5
7207.2020		- - - Billets	5
7207.2090		- - - Other	5
72.08		Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated.	
		- In coils, not further worked than hot- rolled, with patterns in relief:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7208.1010		--- Of secondary quality	20
7208.1090		--- Other	10
		- Other, in coils, not further worked than hot- rolled, pickled:	
		-- Of a thickness of 4.75 mm or more:	
7208.2510		--- Of secondary quality	20
7208.2590		--- Other	10
		-- Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.2610		--- Of secondary quality	20
7208.2690		--- Other	10
		-- Of a thickness of less than 3 mm:	
7208.2710		--- Of secondary quality	20
7208.2790		--- Other	10
		- Other, in coils, not further worked than hot- rolled:	
		-- Of a thickness exceeding 10 mm:	
7208.3610		--- Of secondary quality	20
7208.3690		--- Other	10
		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.3710		--- Of secondary quality	20
7208.3790		--- Other	10
		-- Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.3810		--- Of secondary quality	20
7208.3890		--- Other	10
		-- Of a thickness of less than 3 mm:	
7208.3910		--- Of secondary quality	20
7208.3990		--- Other	10
		- Not in coils, not further worked than hot- rolled, with patterns in relief:	
7208.4010		--- Of secondary quality	20
7208.4090		--- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other, not in coils, not further worked than hot-rolled:	
		-- Of a thickness exceeding 10 mm:	
7208.5110		--- Of secondary quality	20
7208.5190		--- Other	10
		-- Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.5210		--- Of secondary quality	20
7208.5290		--- Other	10
		-- Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.5310		--- Of secondary quality	20
7208.5390		--- Other	10
		-- Of a thickness of less than 3 mm:	
7208.5410		--- Of secondary quality	20
7208.5490		--- Other	10
		- Other:	
7208.9010		--- Of secondary quality	20
7208.9090		--- Other	10
72.09		Flat-rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold- rolled (cold-reduced), not clad, plated or coated.	
		- In coils, not further worked than cold- rolled (cold-reduced):	
		-- Of a thickness of 3 mm or more:	
7209.1510		--- Of secondary quality	20
7209.1590		--- Other	10
		-- Of a thickness exceeding 1mm but less than 3 mm:	
7209.1610		--- Of secondary quality	20
7209.1690		--- Other	10
		-- Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.1710		--- Of secondary quality	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7209.1790		--- Other	10
		-- Of a thickness of less than 0.5 mm:	
7209.1810		--- Of secondary quality	20
7209.1890		--- Other	10
		- Not in coils, not further worked than cold- rolled (cold- reduced):	
		-- Of a thickness of 3 mm or more :	
7209.2510		--- Of secondary quality	20
7209.2590		--- Other	10
		-- Of a thickness exceeding 1 mm but less than 3 mm:	
7209.2610		--- Of secondary quality	20
7209.2690		--- Other	10
		-- Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.2710		--- Of secondary quality	20
7209.2790		--- Other	10
		-- Of a thickness of less than 0.5 mm:	
7209.2810		--- Of secondary quality	20
7209.2890		--- Other	10
		- Other:	
7209.9010		--- Of secondary quality	20
7209.9090		--- Other	10
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:	
		-- Of a thickness of 0.5 mm or more:	
7210.1110		--- Of secondary quality	20
7210.1190		--- Other	10
		-- Of a thickness of less than 0.5 mm:	
7210.1210		--- Of secondary quality	20
7210.1290		--- Other	10
		- Plated or coated with lead, including terne- plate:	

PCT CODE			
Sub-heading	Suffix		
(1)	(2)	(3)	(4)
7210.2010		--- Of secondary quality	20
7210.2090		--- Other	10
		- Electrolytically plated or coated with zinc:	
7210.3010		--- Of secondary quality	20
7210.3090		--- Other	10
		- Otherwise plated or coated with zinc:	
		-- Corrugated:	
7210.4110		--- Of secondary quality	20
7210.4190		--- Other	10
		-- Other:	
7210.4910		--- Of secondary quality	20
7210.4990		--- Other	10
		- Plated or coated with chromium oxides or with chromium and chromium oxides:	
7210.5010		--- Of secondary quality	20
7210.5090		--- Other	10
		- Plated or coated with aluminium:	
		-- Plated or coated with aluminium-zinc alloys:	
7210.6110		--- Of secondary quality	20
7210.6190		--- Other	10
		-- Other:	
7210.6910		--- Of secondary quality	20
7210.6990		--- Other	10
		- Painted, varnished or coated with plastics:	
7210.7010		--- VCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm	5
7210.7020		--- Of secondary quality	20
7210.7090		--- Other	10
		- Other:	
7210.9010		--- Of secondary quality	20
7210.9090		--- Other	10
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:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :	
7211.1310		- - - Of secondary quality	20
7211.1390		- - - Other	10
		- - Other, of a thickness of 4.75 mm or more:	
7211.1410		- - - Of secondary quality	20
7211.1490		- - - Other	10
		- - Other:	
7211.1910		- - - Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	5
7211.1920		- - - Of secondary quality	20
7211.1990		- - - Other	10
		- Not further worked than cold- rolled (cold-reduced):	
		- - Containing by weight less than 0.25 % of carbon:	
7211.2310		- - - Of secondary quality	20
7211.2390		- - - Other	10
		- - Other:	
7211.2910		- - - Of secondary quality	20
7211.2990		- - - Other	10
		- Other:	
7211.9010		- - - Of secondary quality	20
7211.9090		- - - Other	10
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	25
		- Electrolytically plated or coated with zinc:	
7212.2010		- - - Of secondary quality	20
7212.2090		- - - Other	10
		- Otherwise plated or coated with zinc:	
7212.3010		- - - Of secondary quality	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7212.3090		- - - Other	10
		- Painted, varnished or coated with plastics:	
7212.4010		- - - Of secondary quality	20
7212.4090		- - - Other	10
		- Otherwise plated or coated:	
7212.5010		- - - Of secondary quality	20
7212.5090		- - - Other	10
		- Clad:	
7212.6010		- - - Of secondary quality	20
7212.6090		- - - Other	10
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process:	
7213.1010		- - - Of secondary quality	20
7213.1090		- - - Other	10
		- Other, of free-cutting steel:	
7213.2010		- - - Of secondary quality	20
7213.2090		- - - Other	10
		- Other:	
		- - Of circular cross-section measuring less than 14 mm in diameter:	
7213.9110		- - - Of secondary quality	20
7213.9190		- - - Other	10
		- - Other:	
7213.9910		- - - Of secondary quality	20
7213.9990		- - - Other	10
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.	
		- Forged:	
7214.1010		- - - Of secondary quality	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7214.1090		--- Other	10
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
7214.2010		--- Of secondary quality	20
7214.2090		--- Other	10
		- Other, of free- cutting steel:	
7214.3010		--- Of secondary quality	20
7214.3090		--- Other	10
		- Other:	
		-- Of rectangular (other than square) cross-section:	
7214.9110		--- Of secondary quality	20
7214.9190		--- Other	10
		-- Other:	
7214.9910		--- Of secondary quality	20
7214.9990		--- Other	10
72.15		Other bars and rods of iron or non- alloy steel.	
		- Of free- cutting steel, not further worked than cold- formed or cold- finished:	
7215.1010		--- Of secondary quality	20
7215.1090		--- Other	10
		- Other, not further worked than cold- formed or cold- finished:	
7215.5010		--- Of secondary quality	20
7215.5090		--- Other	10
		- Other:	
7215.9010		--- Of secondary quality	20
7215.9090		--- Other	10
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	20

Sub-heading	suffix		
(1)	(2)	(3)	(4)
		- 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	20
7216.2200		-- T sections	20
		- U, I or H sections, not further worked than hot-rolled, hot- drawn or extruded of a height of 80 mm or more:	
		-- U sections:	
7216.3110		--- Of a height exceeding 150 mm	5
7216.3190		--- Other	20
		-- I sections:	
7216.3210		--- Of a height exceeding 200 mm	5
7216.3290		--- Other	20
		-- H sections:	
7216.3310		--- Of a height exceeding 250 mm	5
7216.3390		--- Other	20
		- L or T sections, not further worked than hot-rolled, hot- drawn or extruded, of a height of 80 mm or more:	
7216.4010		--- Of a height exceeding 150 mm	5
7216.4090		--- Other	20
7216.5000		- Other angles, shapes and sections, not further worked than hot- rolled, hot- drawn or extruded	20
		- Angles, shapes and sections, not further worked than cold- formed or cold- finished:	
7216.6100		-- Obtained from flat-rolled products	20
7216.6900		-- Other	20
		- Other:	
7216.9100		-- Cold-formed or cold-finished from flat-rolled products	20
7216.9900		-- Other	20
72.17		Wire of iron or non- alloy steel.	
7217.1000		- Not plated or coated, whether or not polished	20
7217.2000		- Plated or coated with zinc	20
		- Plated or coated with other base metals:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7217.3010		--- Of a kind used in manufacture of pneumatic tyres (bead wire)	10
7217.3020		--- Steel cord wire of specification swg-20 to 34	10
7217.3090		--- Other	20
7217.9000		- Other	20
		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	5
		- Other:	
7218.9100		- - Of rectangular (other than square) cross-section	5
7218.9900		- - Other	5
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	5
7219.1200		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
7219.1300		- - Of a thickness of 3 mm or more but less than 4.75 mm	5
7219.1400		- - Of a thickness of less than 3 mm	5
		- Not further worked than hot-rolled, not in coils:	
7219.2100		- - Of a thickness exceeding 10 mm	5
7219.2200		- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
		- - Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.2310		--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.2390		--- Other	5
		- - Of a thickness of less than 3 mm:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7219.2410		--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.2490		--- Other	5
		- Not further worked than cold- rolled (cold-reduced):	
7219.3100		-- Of a thickness of 4.75 mm or more	5
		-- Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.3210		--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3290		--- Other	5
		-- Of a thickness exceeding 1 mm but less than 3 mm:	
7219.3310		--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3390		--- Other	5
		-- Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7219.3410		--- Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3490		--- Other	5
		-- Of a thickness of less than 0.5 mm:	
7219.3510		--- Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3590		--- Other	5
		- Other:	
7219.9010		--- Sheets in circular shape of all sizes	5
7219.9090		--- Other	5
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	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Of a thickness of less than 4.75 mm:	
7220.1210		--- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.1290		--- Other	5
		- Not further worked than cold- rolled (cold-reduced):	
7220.2010		--- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.2090		--- Other	5
		- Other:	
7220.9010		--- Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.9090		--- Other	5
72.21		Bars and rods, hot- rolled, in irregularly wound coils, of stainless steel.	
7221.0010		--- Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7221.0090		--- Other	5
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	5
7222.1900		-- Other	5
7222.2000		- Bars and rods, not further worked than cold-formed or cold- finished	5
7222.3000		- Other bars and rods	5
7222.4000		- Angles, shapes and sections	5
7223.0000		Wire of stainless steel.	5
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON- ALLOY STEEL	

HS CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
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	5
7224.9000		- Other	5
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	0
7225.1900		- - Other	0
7225.3000		- Other, not further worked than hot- rolled, in coils	5
7225.4000		- Other, not further worked than hot- rolled, not in coils	5
7225.5000		- Other, not further worked than cold- rolled (cold-reduced)	5
		- Other:	
7225.9100		- - Electrolytically plated or coated with zinc	5
7225.9200		- - Otherwise plated or coated with zinc	5
7225.9900		- - Other	5
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	5
7226.1900		- - Other	5
7226.2000		- Of high speed steel	5
		- Other:	
7226.9100		- - Not further worked than hot-rolled	5
7226.9200		- - Not further worked than cold-rolled (cold-reduced)	5
7226.9900		- - Other	5
72.27		Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.	
7227.1000		- Of high speed steel	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7227.2000		- Of silico-manganese steel	20
7227.9000		- Other	20
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	5
		- Bars and rods, of silico- manganese steel:	
7228.2010		- - - Spring steel(SUP - 9 and equivalent)	20
7228.2090		- - - Other	5
		- Other bars and rods, not further worked than hot-rolled, hot- drawn or extruded:	
7228.3010		- - - Case Hardening Steel (conforming to AISI- 8620, 20MnCr5, SCM series and equivalent	20
7228.3090		- - - Other	5
7228.4000		- Other bars rods, not further worked than forged	5
7228.5000		- Other bars and rods, not further worked than cold-formed or cold- finished	5
7228.6000		- Other bars and rods	5
7228.7000		- Angles, shapes and sections	10
7228.8000		- Hollow drill bars and rods	10
72.29		Wire of other alloy steel.	
7229.2000		- Of silico- manganese steel	10
7229.9000		- Other	10

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 16mm.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	10
7301.2000		- Angles, shapes and sections	20
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
7302.1000		- Rails	15
7302.3000		- Switch blades, crossing frogs, point rods and other crossing pieces	20
7302.4000		- Fish-plates and sole plates	20
7302.9000		- Other	20
7303.0000		Tubes, pipes and hollow profiles, of cast iron.	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
		- Line pipe of a kind used for oil or gas pipelines:	
7304.1100		-- Of stainless steel	15
7304.1900		-- Other	15
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :	
7304.2200		-- Drill pipe of stainless steel	15
7304.2300		-- Other drill pipe	15
7304.2400		-- Other, of stainless steel	15
7304.2900		-- Other	20
		- Other, of circular cross-section, of iron or non-alloy steel :	
7304.3100		-- Cold-drawn or cold-rolled (cold-reduced)	15
7304.3900		-- Other	15
		- Other, of circular cross- section, of stainless steel:	
7304.4100		-- Cold-drawn or cold-rolled (cold-reduced)	5
7304.4900		-- Other	5
		- Other, of circular cross- section, of other alloy steel:	
7304.5100		-- Cold-drawn or cold-rolled (cold-reduced)	15
7304.5900		-- Other	15
7304.9000		- Other	20
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:	
7305.1100		-- Longitudinally submerged arc welded	10
7305.1200		-- Other, longitudinally welded	10
7305.1900		-- Other	10
7305.2000		- Casing of a kind used in drilling for oil or gas	10
		- Other, welded:	

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
7305.3100		- - Longitudinally welded	10
7305.3900		- - Other	10
7305.9000		- Other	10
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
		- Line pipe of a kind used for oil or gas pipelines:	
7306.1100		- - Welded, of stainless steel	15
7306.1900		- - Other	15
		- Casing and tubing of a kind used in drilling for oil or gas :	
7306.2100		- - Welded, of stainless steel	15
7306.2900		- - Other	15
		- Other, welded, of circular cross- section, of iron or non- alloy steel:	
7306.3010		- - - Copper coated mild steel tubes upto 8.5 mm dia	5
7306.3090		- - - Other	15
7306.4000		- Other, welded, of circular cross- section, of stainless steel	15
7306.5000		- Other, welded, of circular cross- section, of other alloy steel	15
		- Other, welded, of non- circular cross- section :	
7306.6100		- - Of square or rectangular cross-section	15
7306.6900		- - Of other non-circular cross-section	15
7306.9000		- Other.	15
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
		- Cast fittings:	
		- - Of non-malleable cast iron:	
7307.1110		- - - In conformance to NACE certification as per MR-175	5
7307.1190		- - - Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - Other:	
7307.1910		- - - In conformance to NACE certification as per MR-175	5
7307.1920		- - - Semi finished malleable iron pipe fittings	10
7307.1990		- - - Other	20
		- Other, of stainless steel:	
7307.2100		- - Flanges	5
7307.2200		- - Threaded elbows, bends and sleeves	5
7307.2300		- - Butt welding fittings	5
7307.2900		- - Other	5
		- Other:	
		- - Flanges:	
7307.9110		- - - Flanges for air intake pipes for agricultural tractors (upto 80 HP) of sub - heading 8701.9020 .	35
7307.9120		- - - Other for motor cars and vehicles	35
7307.9190		- - - Other	20
7307.9200		- - Threaded elbows, bends and sleeves	20
7307.9300		- - Butt welding fittings	10
7307.9900		- - Other	20
73.08		Structures (excluding prefabricated buildings of heading 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	20
7308.2000		- Towers and lattice masts	20
7308.3000		- Doors, windows and their frames and thresholds for doors	20
7308.4000		- Equipment for scaffolding, shuttering, propping or pitpropping	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other:	
7308.9010		- - - Pillars, Columns, Plates, Rods, angles and Sections prepared for use in structures.	20
7308.9020		- - - Gangways, girders, hangars, masts, hoists	20
7308.9090		- - - Other	20
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.	20
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 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	20
		- Of a capacity of less than 50 l:	
7310.2100		- - Cans which are to be closed by soldering or crimping	20
7310.2900		- - Other	20
73.11		Containers for compressed or liquefied gas, of iron or steel.	
7311.0010		- - - For CNG	0
7311.0020		- - - For LPG	0
7311.0030		- - - For cryogenic	5
7311.0040		- - - For aerosol products	10
7311.0090		- - - Other	20
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
		- Stranded wire, ropes and cables:	
7312.1010		- - - Wire	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7312.1020		--- Rope	20
7312.1090		--- Other	20
		- Other:	
7312.9010		--- Steel cord (2+2x0.28 mm brass plated steel cord, 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres	5
7312.9090		--- Other	20
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.	20
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	5
7314.1400		-- Other woven cloth, of stainless steel	5
		-- Other:	
7314.1910		--- Steel cord fabric of kind used in manufacture of tyres	5
7314.1920		--- Other endless bands for machinery	5
7314.1990		--- Other	20
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	20
		- Other grill, netting and fencing, welded at the intersection:	
7314.3100		-- Plated or coated with zinc	20
7314.3900		-- Other	20
		- Other cloth, grill, netting and fencing:	
7314.4100		-- Plated or coated with zinc	20
7314.4200		-- Coated with plastics	20
7314.4900		-- Other	20
7314.5000		- Expanded metal	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
7315		Chain and parts thereof, of iron or steel.	
		- Articulated link chain and parts thereof:	
		-- Roller chain:	
7315.1110		--- For vehicles of chapter 87	35
7315.1120		--- Chain for bicycles of heading 87.12	35
7315.1190		--- Other	20
7315.1200		-- Other chain	20
		-- Parts:	
7315.1910		--- Adjuster for chain for vehicles of heading 87.11	35
7315.1920		--- Other for motor cars and vehicles	35
7315.1990		--- Other	20
7315.2000		- Skid chain	20
		- Other chain:	
7315.8100		-- Stud-link	20
7315.8200		-- Other, welded link	20
7315.8900		-- Other	25
7315.9000		- Other parts	25
7316.0000		Anchors, grapnels and parts thereof, of iron or steel.	20
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 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.	
7317.0010		--- Nails	25
7317.0020		--- Tacks	25
7317.0030		--- Drawing pins	25
7317.0090		--- Other	25
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	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7318.1200		-- Other wood screws	25
7318.1300		-- Screw hooks and screw rings	25
7318.1400		-- Self-tapping screws	25
		-- Other screws and bolts, whether or not with their nuts or washers:	
7318.1510		--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1520		--- U Bolts for leaf springs for vehicles of chapter 87	35
7318.1590		--- Other	20
		-- Nuts:	
7318.1610		--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1620		-- -Wheel nuts for vehicles of chapter 87	35
7318.1690		--- Other	20
7318.1900		-- Other	20
		- Non- threaded articles:	
		-- Spring washers and other lock washers:	
7318.2110		--- High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.2190		--- Other	20
		-- Other washers:	
7318.2210		--- Thrust washers for vehicles of chapter 87	35
7318.2290		--- Other	20
7318.2300		-- Rivets	20
7318.2400		-- Cotter and cotter-pins	20
7318.2900		-- Other	25
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.	
7319.4000		- Safety pins and other pins	20
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7319.9010		--- Sewing, darning or embroidery needles	10
7319.9090		--- Other	20
73.20		Springs and leaves for springs, of iron or steel.	
		- Leaf- springs and leaves therefor:	
7320.1010		--- For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, and 8704.3190	35
7320.1020		--- For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
7320.1090		--- Other	35
7320.2000		- Helical springs	25
		- Other:	
7320.9010		--- Of a kind solely and principally used in manufacture of video cassettes	20
7320.9020		--- Control spring for hydraulic lift for agricultural tractors of sub - heading 8701.9020	35
7320.9090		--- Other	25
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:	
		-- For gas fuel or for both gas and other fuels:	
7321.1110		--- Cooking ranges	30
7321.1190		--- Other	30
7321.1200		-- For liquid fuel	30
7321.1900		-- Other, including appliances for solid fuel	30
		- Other appliances:	
7321.8100		-- For gas fuel or for both gas and other fuels	30
7321.8200		-- For liquid fuel	30
7321.8900		-- Other, including appliances for solid fuel	30
7321.9000		- Parts	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	25
7322.1900		-- Other	25
		- Other	
7322.9010		--- Air heaters and hot air distributors	25
7322.9090		--- Other	25
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	25
		- Other:	
7323.9100		-- Of cast iron, not enamelled	25
7323.9200		-- Of cast iron, enamelled	25
7323.9300		-- Of stainless steel	25
7323.9400		-- Of iron (other than cast iron) or steel, enamelled	25
7323.9900		-- Other	25
73.24		Sanitary ware and parts thereof, of iron or steel.	
		- Sinks and wash basins, of stainless steel:	
7324.1010		--- Sinks	25
7324.1020		--- Wash basins	25
		- Baths:	
7324.2100		-- Of cast iron, whether or not enamelled	25
7324.2900		-- Other	25
7324.9000		- Other, including parts	25
73.25		Other cast articles of iron or steel.	
7325.1000		- Of non-malleable cast iron	25

PCT CODE		DESCRIPTION	CN %
Sub-heading (1)	sumx (2)		
		- Other:	
7325.9100		-- Grinding balls and similar articles for mills	25
7325.9900		-- Other	25
73.26		Other articles of iron or steel.	
		- Forged or stamped, but not further worked:	
7326.1100		-- Grinding balls and similar articles for mills	20
		-- Other:	
7326.1910		--- Forgings of crank shaft	10
7326.1920		--- Forgings of surgical & dental instruments	0
7326.1930		--- Steel forgings exceeding 150kg	5
7326.1990		--- Other	20
7326.2000		- Articles of iron or steel wire	25
		- Other:	
7326.9010		--- X-ray film hangers	20
7326.9020		--- Tool box for agricultural tractors of sub - heading 8701.9020	35
7326.9030		--- Shoe lasts	5
7326.9040		--- Steel balls not exceeding 1mm diameter	5
7326.9050		--- Clips, brackets, stays and other steel fittings for electrical wiring	20
7326.9060		--- Clamps, hose clips, hangers other than electrical wiring	20
7326.9070		--- Cosmetics or powder boxes and cases, cigarette cases and tobacco boxes, waste paper baskets	20
7326.9090		--- Other	20

Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element		Limiting content% by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 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 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.

(g) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 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 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, 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7401.0000		Copper mattes; cement copper (precipitated copper).	5
7402.0000		Unrefined copper; copper anodes for electrolytic refining.	5
74.03		Refined copper and copper alloys, unwrought.	
		- Refined copper:	
7403.1100		-- Cathodes and sections of cathodes	0
7403.1200		-- Wire-bars	5
7403.1300		-- Billets	5
7403.1900		-- Other	5
		- Copper alloys:	
7403.2100		-- Copper-zinc base alloys (brass)	5
7403.2200		-- Copper-tin base alloys (bronze)	5
7403.2900		-- Other copper alloys (other than master alloys of heading 74.05)	5
74.04		Copper waste and scrap.	
7404.0010		--- Brass scrap	0
7404.0090		--- Other	0
7405.0000		Master alloys of copper.	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
74.06		Copper powders and flakes.	
7406.1000		- Powders of non- lameller structure	5
7406.2000		- Powders of lameller structure; flakes	5
74.07		Copper bars, rods and profiles.	
		- Of refined copper:	
7407.1010		- - - Bars	5
7407.1020		- - - Rods	5
7407.1030		- - - Twisted copper bars	5
7407.1040		- - - Busbars of electrolytic grade of 99.9 % purity	5
7407.1090		- - - Other	10
		- Of copper alloys:	
7407.2100		- - Of copper-zinc base alloys (brass)	5
7407.2900		- - Other	5
74.08		Copper wire.	
		- Of refined copper:	
7408.1100		- - Of which the maximum cross-sectional dimension exceeds 6 mm	10
7408.1900		- - Other	10
		- Of copper alloys:	
7408.2100		- - Of copper-zinc base alloys (brass)	15
7408.2200		- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7408.2900		- - Other	10
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
		- Of refined copper:	
7409.1100		- - In coils	10
7409.1900		- - Other	20
		- Of copper- zinc base alloys (brass):	
7409.2100		- - In coils	5
7409.2900		- - Other	15
		- Of copper- tin base alloys (bronze):	
7409.3100		- - In coils	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7409.3900		- - Other	10
7409.4000		- Of copper- nickel base alloys (cupro- nickel) or copper- nickel- zinc base alloys (nickel silver)	10
7409.9000		- Of other copper alloys	10
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	5
7410.1200		- - Of copper alloys	5
		- Backed:	
7410.2100		- - Of refined copper	5
7410.2200		- - Of copper alloys	5
74.11		Copper tubes and pipes.	
		- Of refined copper:	
7411.1010		- - - Capillary tube of diameter upto 2.25 mm	5
7411.1020		- - - Internally grooved tubes	5
7411.1090		- - - Other	15
		- Of copper alloys:	
7411.2100		- - Of copper-zinc base alloys(brass)	5
7411.2200		- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7411.2900		- - Other	5
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
7412.1000		- Of refined copper	15
7412.2000		- Of copper alloys	15
7413.0000		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	20
[74.14]			

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / (1)	Statistical (2)		
74.15		Nails, tacks, drawing pins, staples (other than those of heading 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	20
		- Other articles, not threaded:	
7415.2100		- - Washers (including spring washers)	20
7415.2900		- - Other	20
		- Other threaded articles:	
7415.3300		- - Screws; bolts and nuts	20
7415.3900		- - Other	20
[74.16]			
[74.17]			
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	
7418.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20
7418.2000		- Sanitary ware and parts thereof	20
74.19		Other articles of copper.	
7419.1000		- Chain and parts thereof	20
		- Other:	
7419.9100		- - Cast, moulded, stamped or forged, but not further worked	5
		- - Other:	
7419.9910		- - - Copper springs	15
7419.9990		- - - Other	20

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 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 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, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight.
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) **Nickel alloys:**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to

products, whether or not in coils, of any cross-sectional shape, of
 nominal thickness exceeds 6 mm

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
7501.1000		- Nickel mattes	5
7501.2000		- Nickel oxide sinters and other intermediate products of nickel metallurgy	5
75.02		Unwrought nickel.	
7502.1000		- Nickel, not alloyed	5
7502.2000		- Nickel alloys	5
7503.0000		Nickel waste and scrap.	5
7504.0000		Nickel powders and flakes.	5
75.05		Nickel bars, rods, profiles and wire.	
		- Bars, rods and profiles:	
7505.1100		- - Of nickel, not alloyed	5
7505.1200		- - Of nickel alloys	5
		- Wire:	
7505.2100		- - Of nickel, not alloyed	5
7505.2200		- - Of nickel alloys	5
75.06		Nickel plates, sheets, strip and foil.	
7506.1000		- Of nickel, not alloyed	5
7506.2000		- Of nickel alloys	5
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
		- Tubes and pipes:	
7507.1100		- - Of nickel, not alloyed	15
7507.1200		- - Of nickel alloys	15
7507.2000		- Tube or pipe fittings	15
75.08		Other articles of nickel.	
7508.1000		- Cloth, grill and netting, of nickel wire	15
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7508.9010		--- Nickel rotary printing screen	10
7508.9090		--- Other	15

Chapter 76

Aluminium 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 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 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Element	Limiting content % by weight.
Fe + Si(Iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
⁽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 elements, provided that:

elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

- (ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
76.01		Unwrought aluminium.	
7601.1000		- Aluminium, not alloyed	0
7601.2000		- Aluminium alloys	0
76.02		Aluminium waste or scrap.	
7602.0010		- - - Of auto parts	30
7602.0090		- - - Other	0
76.03		Aluminium powders and flakes.	
7603.1000		- Powders of non-lamellar structure	5
7603.2000		- Powders of lamellar structure; flakes	5
76.04		Aluminium bars, rods and profiles.	
		- Of aluminium, not alloyed:	
7604.1010		- - - Bars and rods	10
7604.1090		- - - Profiles	20
		- Of aluminium alloys:	
7604.2100		- - Hollow profiles	20
		- - Other:	
7604.2910		- - - Bars and rods	10
7604.2920		- - - With cladding for hot-chamber brazing	5
7604.2990		- - - Profiles	20
76.05		Aluminium wire.	
		- Of aluminium, not alloyed:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7605.1100		- - Of which the maximum cross- sectional dimension exceeds 7 mm	10
7605.1900		- - Other	20
		- Of aluminium alloys:	
7605.2100		- - Of which the maximum cross- sectional dimension exceeds 7 mm	10
7605.2900		- - Other	20
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	
		- Rectangular (including square):	
7606.1100		- - Of aluminium, not alloyed	10
7606.1200		- - Of aluminium alloys	10
		- Other:	
		- - Of aluminium, not alloyed:	
7606.9110		- - - Aluminium sheet, anodized/polyurethane coated	5
7606.9190		- - - Other	20
		- - Of aluminium alloys:	
7606.9210		- - - Aluminium sheet, anodized/polyurethane coated	5
7606.9290		- - - Other	20
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	20
		- - Other:	
7607.1910		- - - Adhesive tape	5
7607.1920		- - - Printed aluminium foil	15
7607.1990		- - - Other:	20
7607.2000		- Backed	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
76.08		Aluminium tubes and pipes.	
7608.1000		- Of aluminium, not alloyed	10
7608.2000		- Of aluminium alloys	10
7609.0000		Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	20
76.10		Aluminium structures (excluding prefabricated buildings of heading 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	20
7610.9000		- Other	20
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.	20
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	20
		- Other:	
7612.9010		- - - Round cans in diameter exceeding 45 mm	10
7612.9020		- - - Oval cans of all sizes	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
7612.9030		- - - Of a capacity upto 400 ml and bearing brand name and/or logo	10
7612.9090		- - - Other	20
76.13		Aluminium containers for compressed or liquefied gas.	
7613.0010		- - - Aerosol cans with valves and covers	10
7613.0090		- - - Other	20
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
7614.1000		- With steel core	20
7614.9000		- Other	20
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
7615.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20
7615.2000		- Sanitary ware and parts thereof	20
76.16		Other articles of aluminium.	
7616.1000		- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter- pins, washers and similar articles	20
		- Other:	
7616.9100		- - Cloth, grill, netting and fencing, of aluminium wire	20
		- - Other:	
7616.9910		- - - Castings and forgings	10
7616.9920		- - - Aluminium slugs	20
7616.9930		- - - Pencil ferrules	10
7616.9990		- - - Other	20

Chapter 77

(Reserved for possible future use in the Harmonized System)

Chapter 78**Lead and articles thereof****Note.**

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

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-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 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 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note.

- 1.- In this Chapter the expression "refined lead" means:
Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table;

TABLE - Other elements

Element	Limiting content % by weight.
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
78.01		Unwrought lead.	
7801.1000		- Refined lead	5
		- Other:	
7801.9100		- - Containing by weight antimony as the principal other element	5
7801.9900		- - Other	5
7802.0000		Lead waste and scrap.	0
[78.03]			
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
		- Plates, sheets, strip and foil:	
7804.1100		- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15
7804.1900		- - Other	15
7804.2000		- Powders and flakes	15
[78.05]			
78.06		Other articles of lead.	
7806.0010		- - - Wire	10
7806.0020		- - - Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	20
7806.0090		- - - Other	20

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 (include in

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

(e) **Tubes and pipes**

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

Subheading Note

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
79.01		Unwrought zinc.	
		- Zinc, not alloyed:	
7901.1100		- - Containing by weight 99.99 % or more of zinc	5
7901.1200		- - Containing by weight less than 99.99 % of zinc	5
7901.2000		- Zinc alloys	5
7902.0000		Zinc waste and scrap.	5
79.03		Zinc dust, powders and flakes.	
7903.1000		- Zinc dust	5
7903.9000		- Other	10
79.04		Zinc bars, rods, profiles and wire.	
7904.0010		- - - Wire	10
7904.0090		- - - Other	10
7905.0000		Zinc plates, sheets, strip and foil.	10
[79.06]			

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
79.07		Other articles of zinc.	
7907.0010		--- Zinc slugs for dry battery cell containers	5
7907.0020		--- Anodes	5
7907.0090		--- Other	15

Chapter 80

Tin and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products,

of the same forms, which have been subsequently worked after 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 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.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length,

are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

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

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
80.01		Unwrought tin.	
8001.1000		- Tin, not alloyed	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8001.2000		- Tin alloys	5
8002.0000		Tin waste and scrap.	5
8003.0000		Tin bars, rods, profiles and wire	5
[80.04]			
[80.05]			
[80.06]			
80.07		Other articles of tin.	
8007.0010		--- Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	10
8007.0020		--- 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.	10
8007.0030		--- Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15
8007.0090		--- Other	20

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

- 1.- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
8101.1000		- Powders	5
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8101.9400		-- Unwrought tungsten, including bars and rods obtained simply by sintering	5
8101.9600		-- Wire	5
8101.9700		-- Waste and scrap	5
		-- Other:	
8101.9910		--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5
8101.9990		--- Other	5
81.02		Molybdenum and articles thereof, including waste and scrap.	
8102.1000		- Powders	5
		- Other:	
8102.9400		-- Unwrought molybdenum, including bars and rods obtained simply by sintering	5
8102.9500		-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5
8102.9600		-- Wire	5
8102.9700		-- Waste and scrap	5
8102.9900		-- Other	5
81.03		Tantalum and articles thereof, including waste and scrap.	
8103.2000		- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5
8103.3000		- Waste and scrap	5
8103.9000		- Other	5
81.04		Magnesium and articles thereof, including waste and scrap.	
		- Unwrought magnesium:	
8104.1100		-- Containing at least 99.8 % by weight of magnesium	5
8104.1900		-- Other	5
8104.2000		- Waste and scrap	5

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
8104.3000		- Rasplings, turnings and granules, graded according to size; powders	5
8104.9000		- Other	5
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
8105.2000		- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5
8105.3000		- Waste and scrap	5
8105.9000		- Other	5
8106.0000		Bismuth and articles thereof, including waste and scrap.	5
81.07		Cadmium and articles thereof, including waste and scrap.	
8107.2000		- Unwrought cadmium; powders	5
8107.3000		- Waste and scrap	5
8107.9000		- Other	5
81.08		Titanium and articles thereof, including waste and scrap.	
8108.2000		- Unwrought titanium; powders	5
8108.3000		- Waste and scrap	5
8108.9000		- Other	5
81.09		Zirconium and articles thereof, including waste and scrap.	
8109.2000		- Unwrought zirconium; powders	5
8109.3000		- Waste and scrap	5
8109.9000		- Other	5
81.10		Antimony and articles thereof, including waste and scrap.	
8110.1000		- Unwrought antimony; powders	5
8110.2000		- Waste and scrap	5
8110.9000		- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8111.0000		Manganese and articles thereof, including waste and scrap.	5
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
		- Beryllium:	
8112.1200		-- Unwrought; powders	5
8112.1300		-- Waste and scrap	5
8112.1900		-- Other	5
		- Chromium:	
8112.2100		-- Unwrought; powders	5
8112.2200		-- Waste and scrap	5
8112.2900		-- Other	5
		- Thallium:	
8112.5100		-- Unwrought; powders	5
8112.5200		-- Waste and scrap	5
8112.5900		-- Other	5
		- Other:	
8112.9200		-- Unwrought; waste and scrap; powders	5
8112.9900		-- Other	5
8113.0000		Cermets and articles thereof, including waste and scrap.	5

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

82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal;
- (b) Metal carbides or cermets;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

- 2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 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 85.10.

- 3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	15
8201.3000		- Mattocks, picks, hoes and rakes	15
8201.4000		- Axes, bill hooks and similar hewing tools	15
8201.5000		- Secateurs and similar one- handed pruners and shears (including poultry shears)	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8201.6000		- Hedge shears, two- handed pruning shears and similar two- handed shears	15
8201.9000		- Other hand tools of a kind used in agriculture, horticulture or forestry	15
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
8202.1000		- Hand saws	10
8202.2000		- Band saw blades	5
		- Circular saw blades (including slitting or slotting saw blades):	
8202.3100		- - With working part of steel	5
8202.3900		- - Other, including parts	5
8202.4000		- Chain saw blades	10
		- Other saw blades:	
8202.9100		- - Straight saw blades, for working metal	10
		- - Other:	
8202.9910		- - - Ginsaw blades	10
8202.9990		- - - Other	10
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
8203.1000		- Files, rasps and similar tools	10
8203.2000		- Pliers (including cutting pliers), pincers, tweezers and similar tools	10
8203.3000		- Metal cutting shears and similar tools	10
8203.4000		- Pipe- cutters, bolt croppers, perforating punches and similar tools	10
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	5
8204.1200		- - Adjustable	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8204.2000		- Interchangeable spanner sockets, with or without handles	5
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	5
8205.2000		- Hammers and sledge hammers	10
8205.3000		- Planes, chisels, guages and similar cutting tools for working wood	10
8205.4000		- Screwdrivers	10
		- Other hand tools (including glaziers' diamonds):	
8205.5100		-- Household tools	10
8205.5900		-- Other	10
8205.6000		- Blow lamps	10
8205.7000		- Vices, clamps and the like	10
8205.9000		- Other, including sets of articles of two or more subheadings of this heading	10
82.06		Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	
8206.0010		--- For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 8704.2190 and 8704.3190	35
8206.0020		--- For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8206.0030		--- Other for motor cars and vehicles	35
8206.0090		--- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	5
8207.1900		- - Other, including parts	5
8207.2000		- Dies for drawing or extruding metal	5
8207.3000		- Tools for pressing, stamping or punching	5
8207.4000		- Tools for trapping or threading	5
		- Tools for drilling, other than for rock drilling:	
8207.5010		- - - Drills other than parallel or straight shank twist drills	5
8207.5090		- - - Other	5
8207.6000		- Tools for boring or broaching	5
8207.7000		- Tools for milling	5
8207.8000		- Tools for turning	5
8207.9000		- Other interchangeable tools	5
82.08		Knives and cutting blades, for machines or for mechanical appliances.	
8208.1000		- For metal working	5
8208.2000		- For wood working	5
8208.3000		- For kitchen appliances or for machines used by the food industry	10
8208.4000		- For agricultural, horticultural or forestry machines	5
		- Other:	
8208.9010		- - - Knives and cutting blades for paper and paper board	5
8208.9020		- - - Die steel	20
8208.9090		- - - Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8209.0000		Plates, sticks, tips and the like for tools, unmounted, of cermets.	5
8210.0000		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
8211.1000		- Sets of assorted articles	25
		- Other:	
8211.9100		-- Table knives having fixed blades	25
8211.9200		-- Other knives having fixed blades	25
8211.9300		-- Knives having other than fixed blades	25
8211.9400		-- Blades	25
8211.9500		-- Handles of base metal	25
82.12		Razors and razor blades (including razor blade blanks in strips).	
8212.1000		- Razors	25
8212.2000		- Safety razor blades, including razor blade blanks in strips	25
8212.9000		- Other parts	25
8213.0000		Scissors, tailors' shears and similar shears, and blades therefor.	25
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
8214.1000		- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8214.2000		- Manicure or pedicure sets and instruments (including nail files)	20
8214.9000		- Other	20
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	25
8215.2000		- Other sets of assorted articles	25
		- Other;	
8215.9100		-- Plated with precious metal	25
		-- Other;	
8215.9910		--- Spoons	25
8215.9920		--- Forks	25
8215.9990		--- Other	25

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 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 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 30mm.

PCT CODE		DESCRIPTION	CD %
Heading / Sub heading	Statistical entry		
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	5
		- Locks of a kind used for motor vehicles:	
8301.2010		- - - Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11	35
8301.2090		- - - Other	35
8301.3000		- Locks of a kind used for furniture	25
8301.4000		- Other locks	25
8301.5000		- Clasps and frames with clasps, incorporating locks	20
8301.6000		- Parts	25
8301.7000		- Keys presented separately	25
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat- pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
		- Hinges:	
8302.1010		- - - (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113 (except die casting type, sliding door hinges and quarter window hinges)	35
		(2) Of a kind used in vehicles for doors and seats for vehicles of sub- headings 8703.2193, 8703.3223.	
		(3) Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190 .	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4) Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190	
8302.1020		- - - Of a kind used in doors of vehicles of heading 8704.2299	35
8302.1030		- - - Other for motor cars and vehicles	35
8302.1090		- - - Other	25
8302.2000		- Castors	10
		- Other mountings, fittings and similar articles suitable for motor vehicles:	
8302.3010		- - - (1) Latch assembly for hood/doors (manual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-heading 8703.2113(except back door latches), 8704.2190 and 8704.3190	35
		(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193 (except foamed type), 8703.3223, 8704.2190 and 8704.3190	
		(3) Strikers for latches for motor cars of heading 8703 and vehicles of sub- heading 8703.3223 and 8704.2190	
		(4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.2219 and 8704.3190	
		(5) Tail board fittings for vehicles of heading 87.11	
8302.3090		- - - Other	35
		- Other mountings, fittings and similar articles:	
8302.4100		- - Suitable for buildings	25
8302.4200		- - Other, suitable for furniture	25
8302.4900		- - Other	25
8302.5000		- Hat- racks, hat- pegs, brackets and similar fixtures	25
8302.6000		- Automatic door closers	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8303.0000		Armoured or reinforced safes, strong- boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	25
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 94.03.	25
83.05		Fittings for loose- leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
8305.1000		- Fittings for loose- leaf binders or files	25
8305.2000		- Staples in strips	25
8305.9000		- Other, including parts	25
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	25
		- Statuettes and other ornaments:	
8306.2100		- - Plated with precious metal	25
8306.2900		- - Other	25
8306.3000		- Photograph, picture or similar frames; mirrors	25
83.07		Flexible tubing of base metal, with or without fittings.	
8307.1000		- Of iron or steel	25
8307.9000		- Of other base metal	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
		- Hooks, eyes and eyelets:	
8308.1010		- - - Hooks	10
8308.1020		- - - Eyes and eyelets	5
8308.2000		- Tubular or bifurcated rivets	20
		- Other, including parts:	
8308.9010		- - - Clasps	20
8308.9020		- - - Buckle	20
8308.9030		- - - Frames of hand bags and purses	20
8308.9090		- - - Other	20
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	25
8309.9000		- Other	25
83.10		Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	
8310.0010		- - - Number plate assembly and parts thereof for agricultural tractors of sub-heading 8701.9020	35
8310.0020		- - - Number plates assembly and parts thereof for vehicles of heading 87.11	35
8310.0030		- - - Number plates assembly and parts thereof for other motor cars and vehicles	35
8310.0090		- - - Other	25

Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
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	25
8311.2000		- Cored wire of base metal, for electric arc-welding	15
8311.3000		- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10
8311.9000		- Other	10

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 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 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 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 or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 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 73.04);
- (i) 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 82.07 or brushes of a kind used as parts of machines (heading 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 or 45 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96. 12 if inked or otherwise prepared for giving impressions).

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 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 Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 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 84.79 or 85.43) are to be classified with the machines of that kind or in headings 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 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in headings 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 84.87 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 designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

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

Notes.

- 1.- This Chapter does not cover:

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro- mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or

- (b) Office machinery of heading 84.72.
Heading 84.24 does not cover.
- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).
- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 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 84.71, the expression "automatic data processing machines" means machines capable of :
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

- 6.- Heading 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 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 84.79.

Heading 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 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

- 9.- (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.

- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) 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.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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
8401.2000		- Machinery and apparatus for isotopic separation, and parts thereof	5
8401.3000		- Fuel elements (cartridges) non- irradiated	5

PCT CODE		DESCRIPTION	CD % (4)
Sub-heading (1)	(2)		
8401.4000		- Parts of nuclear reactors	5
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:	
8402.1110		--- With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm ² pressure	20
8402.1120		--- Waste heat boilers (WHB's)	20
8402.1130		--- Heat recovery steam generators (HRSG's)	20
8402.1190		--- Other	5
8402.1200		-- Watertube boilers with a steam production not exceeding 45 t per hour	20
		-- Other vapour generating boilers, including hybrid boilers:	
8402.1910		--- Firetube boilers	20
8402.1920		--- Waste heat boilers (WHB's)	20
8402.1930		--- Heat recovery steam generators (HRSG's)	20
8402.1990		--- Other	10
8402.2000		- Super- heated water boilers	20
		- Parts:	
8402.9010		--- For machines of heading 8402.1190	5
8402.9020		--- For machines of heading 8402.1990	10
8402.9090		--- Other	20
84.03		Central heating boilers other than those of heading 84.02.	
8403.1000		- Boilers	20
8403.9000		- Parts	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
8404.1000		- Auxiliary plants for use with boilers of heading 84.02 or 84.03	10
8404.2000		- Condensers for steam or other vapour power units	20
		- Parts:	
8404.9010		- - - For machines of heading 8404.1000	5
8404.9090		- - - Other	15
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	5
8405.9000		- Parts	5
84.06		Steam turbines and other vapour turbines.	
8406.1000		- Turbines for marine propulsion	5
		- Other turbines:	
8406.8100		- - Of an output exceeding 40 MW	5
8406.8200		- - Of an output not exceeding 40 MW	5
8406.9000		- Parts	5
84.07		Spark- Ignition reciprocating or rotary internal combustion piston engines.	
8407.1000		- Aircraft engines	5
		- Marine propulsion engines:	
8407.2100		- - Outboard motors	5
8407.2900		- - Other	5
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Of a cylinder capacity not exceeding 50 cc:	
8407.3110		--- For vehicles of heading 87.11	35
8407.3190		--- Other	35
		-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8407.3210		--- For vehicles of heading 87.11	35
8407.3290		--- Other	35
		-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407.3310		--- For vehicles of sub-headings 8703.2113 and, 8704.3190	35
8407.3390		--- Other	35
8407.3400		-- Of a cylinder capacity exceeding 1,000 cc	35
		- Other engines:	
8407.9010		--- Gas engines	5
8407.9020		--- Of a kind used for the propulsion of vehicles of chapter 87	35
8407.9090		--- Other	20
84.08		Compression- ignition internal combustion piston engines (diesel or semi- diesel engines).	
8408.1000		- Marine propulsion engines	5
		- Engines of a kind used for the propulsion of vehicles of chapter 87:	
8408.2010		--- For agricultural tractors of sub - heading 8701.9020	35
8408.2090		--- Other	35
8408.9000		- Other engines	20
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
8409.1000		- For aircraft engines	5
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.9110		--- Following components for engines as well as of vehicles of heading 87.11; (1) Cylinders (2) Cylinder Blocks (3) Cylinder Liners (4) Crank case and crank case covers (5) Cylinder head covers (6) Piston (7) Sprocket Cam	35
8409.9120		--- Following parts of engines for vehicles of Chapter 87:	35
		(1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub- headings 8703.2113 and 8704.3190	
		(2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub- heading 8703.2113 and 8704.3190	
		(3) Oil pan, for automotive engines as well as for motor cars of heading 87.03(not exceeding 1200cc) and vehicles of sub- heading 8703.2113 and 8704.3190	
		(4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193 and 8704.3190	
		(5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub- heading 8703.2113 and 8704.3190	

PCT CODE		DESCRIPTION (3)	CD % (4)
Sub-heading (1)	(2)		
		(6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;	
		(7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;	
		(8) Pipe Water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)	
8409.9130		-- Following components for vehicles of Chapter 87 (1) Rings and pistons (2) Cylinder Heads (3) Inlet or exhaust valves	35
8409.9140		--- Other parts of engines for vehicles of Chapter 87	35
8409.9150		--- Parts for marine engines	5
		--- Other;	
8409.9191		--- -CNG kits for vehicles of Chapter 87	35
8409.9192		--- -Parts for gas engine of heading 8407.9010	5
8409.9199		--- -Other	35
		-- Other:	
8409.9910		--- Following parts of engines for vehicles of chapter 87; (1) Rings & Pistons (2) Cylinders (3) Cylinder Blocks (4) Cylinder Heads (5) Cylinder Liners	35
8409.9920		--- Following other parts of engines for vehicles of Chapter 87:	35
		(1) Inlet or exhaust valves for agricultural tractors of sub - heading 8701.9020	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(2) Exhaust manifold, inlet manifold, blanking plate/cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors)	
		(3) Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 80 HP) of sub - heading 8701.9020.	
		(4) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 55HP) of sub - heading 8701.9020.	
		(5) Rear end housing for agricultural tractors (upto 55HP) of sub - heading 8701.9020.	
8409.9930		- - - Other for engine of motor cars and vehicles	35
8409.9940		- - - Parts for marine engines	5
		- - - Other:	
8409.9991		- - - CNG kits for vehicles of Chapter 87	35
8409.9999		- - - Other	10
84.10		Hydraulic turbines, water wheels, and regulators therefor.	
		- Hydraulic turbines and water wheels:	
8410.1100		- - Of a power not exceeding 1,000 kW	10
8410.1200		- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5
8410.1300		- - Of a power exceeding 10,000 kW	5
		- Parts, including regulators:	
8410.9010		- - - For machines of heading 8410.1100	10
8410.9090		- - - Other	5
84.11		Turbo- jets, turbo- propellers and other gas turbines.	
		- Turbo- jets:	
8411.1100		- - Of a thrust not exceeding 25 kN	5
8411.1200		- - Of a thrust exceeding 25 kN	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Turbo- propellers:	
8411.2100		-- Of a power not exceeding 1,100 kW	5
8411.2200		-- Of a power exceeding 1,100 kW	5
		- Other gas turbines:	
8411.8100		-- Of a power not exceeding 5,000 kW	5
8411.8200		-- Of a power exceeding 5,000 kW	5
		- Parts:	
8411.9100		-- Of turbo-jets or turbo-propellers	5
8411.9900		-- Other	5
84.12		Other engines and motors.	
8412.1000		- Reaction engines other than turbo- jets	5
		- Hydraulic power engines and motors:	
8412.2100		-- Linear acting (cylinders)	5
8412.2900		-- Other	5
		- Pneumatic power engines and motors:	
8412.3100		-- Linear acting (cylinders)	5
8412.3900		-- Other	5
		- Other:	
8412.8010		--- Wind engines (wind mills)	5
8412.8090		--- Other	10
		- Parts:	
8412.9010		--- For machines of heading 8412.3900 and 8412.8010	5
8412.9020		--- For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100	5
8412.9030		--- Of wind wheels	5
8412.9040		--- Of wind engines	5
8412.9050		--- Of hot air engines	5
8412.9060		--- Of compressed air engines	5
8412.9090		--- Other	10
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- 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	10
		- - Other:	
8413.1910		- - - Pumps for dispensing chemicals, fitted with sensor	5
8413.1990		- - - Other	20
8413.2000		- Hand pumps, other than those of subheading 8413.11 or 8413.19	15
		- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413.3010		- - - Diesel fuel injection pumps for vehicles of Chapter 87	35
8413.3020		- - - Following parts for Vehicles of sub-heading 8701.9020; (1) Oil pump assembly (2) Water pump for internal combustion piston engines	35
8413.3030		- - - Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	35
8413.3040		- - - Oil pump for vehicles of heading 87.11	35
8413.3050		- - - Other for the vehicles of chapter 87	35
8413.3090		- - - Other	20
8413.4000		- Concrete pumps	5
8413.5000		- Other reciprocating positive displacement pumps	20
8413.6000		- Other rotary positive displacement pumps	20
		- Other centrifugal pumps:	
8413.7010		- - - Submersible pumps	5
8413.7090		- - - Other	20
		- Other pumps; liquid elevators:	
		- - Pumps:	

PCT CODE		DESCRIPTION (۲)	CD % (۳)
Heading / (۱)	Statistical (۴)		
8413.8110		- - - Geared pumps	5
8413.8190		- - - Other	20
8413.8200		- - Liquid elevators	10
		- Parts:	
		-- Of pumps:	
8413.9110		- - - Stainless steel impellers	5
8413.9120		- - - Stainless steel fabricated laser welded chamber for pump bowl assembly	5
8413.9130		- - - Other parts for machines of headings 8413.1910, 8413.4000 and 8413.8110	5
8413.9140		- - - Other parts for machines of heading 8413.1100	10
8413.9150		- - - Plunger and other pumps parts for the vehicles of chapter 87	35
8413.9190		- - - Other	20
8413.9200		- - Of liquid elevators	10
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	5
8414.2000		- Hand- or foot- operated air pumps	10
		- Compressors of a kind used in refrigerating equipment:	
8414.3010		- - - Used with HCFC and non-CFC gases	5
8414.3090		- - - Other	10
8414.4000		- Air compressors mounted on a wheeled chassis for towing	5
		- Fans:	
		- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5110		- - - Ceiling fan	30
8414.5120		- - - Pedestal fan	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8414.5130		- - - Table fan	30
8414.5140		- - - Exhaust fan	30
8414.5190		- - - Other	30
		- - Other:	
8414.5910		- - - Blowers including portable type with self contained electric motor	20
8414.5990		- - - Other	25
8414.6000		- Hoods having a maximum horizontal side not exceeding 120 cm	20
		- Other:	
8414.8010		- - - Piston type air compressors	15
8414.8020		- - - Screw compressors	15
8414.8030		- - - CNG compressors	15
8414.8040		- - - Air curtains	15
8414.8050		- - - Turbo chargers	15
8414.8090		- - - Other	15
		- Parts:	
8414.9010		- - - Of machines of heading 8414.1000 and 8414.3010	5
8414.9020		- - - Of machines of heading 8414.3090	5
8414.9090		- - - Other	15
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 or "split-system":	
8415.1010		- - - Window or wall type	30
8415.1020		- - - Self contained or split type comprising of inner and outer unit whether or not imported separately	30
8415.1030		- - - Tropical MPS multi system unit 5 tonnes capacity and above	30
8415.1090		- - - Other	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Of a kind used for persons, in motor vehicles:	
8415.2010		- - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113 and 8703.2193	35
8415.2090		- - - Other	35
		- Other:	
8415.8100		- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	30
8415.8200		- - Other, incorporating a refrigerating unit	30
8415.8300		- - Not incorporating a refrigerating unit	30
		- Parts:	
		- - - Evaporators:	
8415.9011		- - - - Enamelled and coated for antirust purposes	15
8415.9012		- - - - for vehicles of chapter 87	35
8415.9019		- - - - Other	15
		- - - Condensers:	
8415.9021		- - - - For vehicles of chapter 87	35
8415.9029		- - - - Other	15
8415.9030		- - - Covers for inner body.	15
		- - - Other:	
8415.9091		- - - - For use with air conditioning machines of PCT headings 8415.2010, 8415.2020, 8415.2030 and 8415.2090	35
8415.9099		- - - - Other	20
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	5
8416.2000		- Other furnace burners, including combination burners	5
8416.3000		- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8416.9000		- Parts	5
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	5
8417.1090		- - - Other	5
8417.2000		- Bakery ovens, including biscuit ovens	5
8417.8000		- Other	5
8417.9000		- Parts	5
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
8418.1000		- Combined refrigerator- freezers, fitted with separate external doors	30
		- Refrigerators, household type:	
8418.2100		- - Compression-type	30
8418.2900		- - Other	30
8418.3000		- Freezers of the chest type, not exceeding 800 l capacity	30
8418.4000		- Freezers of the upright type, not exceeding 900 l capacity	30
8418.5000		- Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	30
		- Other refrigerating or freezing equipment; heat pumps:	
8418.6100		- - Heat pumps other than air conditioning machines of heading 84.15.	25
		- - Other:	
8418.6910		- - - Milk chillers above 3000 litre capacity	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub heading	Statistical coeffic		
8418.6920		- - - Refrigerating machines with engine fitted on a common base for refrigerator containers	10
8418.6990		- - - Other	25
		- Parts:	
8418.9100		- - Furniture designed to receive refrigerating or freezing equipment	25
		- - Other:	
8418.9910		- - - Evaporators (roll bond / fin / tube on plate types)	5
8418.9920		- - - Wire condensers	10
8418.9930		- - - Of machine of heading 8418.6910	10
8418.9990		- - - Other	20
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), 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	25
8419.1900		- - Other	25
8419.2000		- Medical, surgical or laboratory sterilisers	5
		- Dryers:	
8419.3100		- - For agricultural products	5
8419.3200		- - For wood, paper pulp, paper or paperboard	5
8419.3900		- - Other	5
8419.4000		- Distilling or rectifying plant	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8419.5000		- Heat exchange units	20
		- Machinery for liquifying air or other gases:	
8419.6010		- - - Mist eliminator	5
8419.6090		- - - Other	5
		- Other machinery, plant and equipment:	
8419.8100		- - For making hot drinks or for cooking or heating food	20
		- - Other:	
8419.8910		- - - Cooling tower	20
8419.8990		- - - Other	20
		- Parts:	
8419.9010		- - - Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	5
8419.9020		- - - Of machine of heading 8419.4000	15
8419.9090		- - - Other	20
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
8420.1000		- Calendering or other rolling machines	5
		- Parts:	
8420.9100		- - Cylinders	5
8420.9900		- - Other	5
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
		- Centrifuges, including centrifugal dryers:	
8421.1100		- - Cream separators	5
8421.1200		- - Clothes-dryers	20
8421.1900		- - Other	5
		- Filtering or purifying machinery and apparatus for liquids:	
8421.2100		- - For filtering or purifying water	25
8421.2200		- - For filtering or purifying beverages other than water	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Oil or petrol-filters for internal combustion engines:	
8421.2310		--- For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)	35
8421.2320		--- For vehicles of sub-heading 8701.9020	35
8421.2390		--- Other	35
8421.2900		-- Other	25
		- Filtering or purifying machinery and apparatus for gases:	
		-- Intake air filters for internal combustion engines:	
8421.3110		--- For motor cars of heading 8703 (not exceeding 800cc), vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190, 8704.3190 and vehicles of heading 87.11 (other than foam type)	35
8421.3190		--- Other	35
		-- Other:	
8421.3910		--- Filter driers used with non-CFC refrigerant gases	5
8421.3920		--- Filter driers used with CFC refrigerant gases	10
8421.3930		--- Mist eliminator	5
8421.3940		--- Air filters	25
8421.3950		--- Filter bags	25
8421.3990		--- Other	25
		- Parts:	
		-- Of centrifuges, including centrifugal dryers:	
8421.9110		--- Of machines of heading 8421.1100 & 8421.1900	5
8421.9190		--- Other	20
		-- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8421.9910		--- Of machine of heading 8421.3910, 8421.3920 & 8421.3930	5
8421.9990		--- Other	20
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	15
8422.1900		-- Other	15
8422.2000		- Machinery for cleaning or drying bottles or other containers	5
8422.3000		- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5
8422.4000		- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5
		- Parts:	
8422.9010		--- Of dish washing machines	5
8422.9090		--- Other	5
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	5
8423.2000		- Scales for continuous weighing of goods on conveyors	5

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
8423.3000		- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5
		- Other weighing machinery:	
8423.8100		- - Having a maximum weighing capacity not exceeding 30 kg	5
8423.8200		- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5
8423.8900		- - Other	5
8423.9000		- Weighing machine weights of all kinds; parts of weighing machinery	5
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
8424.1000		- Fire extinguishers, whether or not charged	20
		- Spray guns and similar appliances:	
8424.2010		- - - For agriculture	5
8424.2020		- - - For industry	10
8424.2090		- - - Other	20
8424.3000		- Steam or sand blasting machines and similar jet projecting machines	5
		- Other appliances:	
8424.8100		- - Agricultural or horticultural	5
8424.8900		- - Other	5
		- Parts:	
8424.9010		- - - Of machines of heading 8424.2010, 8424.3000 & 8424.8100	5
8424.9090		- - - Other	5
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100		- - Powered by electric motor	5
8425.1900		- - Other	5
		- Winches; capstans:	
8425.3100		- - Powered by electric motor	5
8425.3900		- - Other	5
		- Jacks; hoists of a kind used for raising vehicles:	
8425.4100		- - Built-in jacking systems of a type used in garages	5
8425.4200		- - Other jacks and hoists, hydraulic	10
8425.4900		- - Other	35
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 400 metric ton	10
8426.1190		- - - Other	5
		- - Mobile lifting frames on tyres and straddle carriers:	
8426.1210		- - - Not exceeding 20 t	5
8426.1290		- - - Other	5
		- - Other:	
8426.1910		- - - Upto 400 metric ton	5
8426.1990		- - - Other	5
8426.2000		- Tower cranes	5
8426.3000		- Portal or pedestal jib cranes	5
		- Other machinery, self-propelled:	
8426.4100		- - On tyres	5
8426.4900		- - Other	5
		- Other machinery:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8426.9100		- - Designed for mounting on road vehicles	10
8426.9900		- - Other	15
84.27		Fork- lift trucks; other works trucks fitted with lifting or handling equipment.	
8427.1000		- Self- propelled trucks powered by an electric motor	5
		- Other self- propelled trucks:	
8427.2010		- - - Of a capacity not exceeding 3 ton	5
8427.2090		- - - Other	5
8427.9000		- Other trucks	5
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
		- Lifts and skip hoists:	
8428.1010		- - - Passenger lifts	5
8428.1020		- - - Skip hoists	5
8428.2000		- Pneumatic elevators and conveyors	5
		- Other continuous- action elevators and conveyors, for goods or materials:	
8428.3100		- - Specially designed for underground use	5
8428.3200		- - Other, bucket type	5
8428.3300		- - Other, belt type	5
		- - Other:	
8428.3910		- - - For cement plants	5
8428.3990		- - - Other	5
8428.4000		- Escalators and moving walkways	5
8428.6000		- Teleferics, chair- lifts, ski- draglines; traction mechanisms for funiculars	5
		- Other machinery:	
8428.9010		- - - Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub-heading 8701.9020	35
8428.9020		- - - Hydraulic lift assembly / lift body (other than electronically controlled) for other vehicles	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8428.9090		- - - Other	5
84.29		Self- propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
		- Bulldozers and angledozers:	
8429.1100		- - Track laying	5
8429.1900		- - Other	5
8429.2000		- Graders and levellers	5
8429.3000		- Scrapers	5
8429.4000		- Tamping machines and road rollers	5
		- Mechanical shovels, excavators and shovel loaders:	
8429.5100		- - Front-end shovel loaders	5
8429.5200		- - Machinery with a 360o revolving superstructure	5
8429.5900		- - Other	5
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	5
8430.2000		- Snow- ploughs and snow- blowers	5
		- Coal or rock cutters and tunnelling machinery:	
8430.3100		- - Self propelled	5
8430.3900		- - Other	5
		- Other boring or sinking machinery:	
8430.4100		- - Self-propelled	5
8430.4900		- - Other	5
8430.5000		- Other machinery, self- propelled	5
		- Other machinery, not self- propelled:	
8430.6100		- - Tamping or compacting machinery	5
8430.6900		- - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
8431.1000		- Of machinery of heading 84.25	5
8431.2000		- Of machinery of heading 84.27	5
		- Of machinery of heading 84.28:	
8431.3100		-- Of lifts, skip hoists or escalators	5
8431.3900		-- Other	5
		- Of machinery of heading 84.26, 84.29 or 84.30:	
8431.4100		-- Buckets, shovels, grabs and grips	5
8431.4200		-- Bulldozer or angledozer blades	5
8431.4300		-- Parts for boring or sinking machinery of sub-heading 8430.41 or 8430.49	5
8431.4900		-- Other	5
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports- ground rollers.	
		- Ploughs:	
8432.1010		--- Chisel ploughs	5
8432.1090		--- Other	5
		- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.2100		-- Disc harrows	5
		-- Other:	
8432.2910		--- Cultivators	5
8432.2990		--- Other	5
		- Seeders, planters and transplanters:	
8432.3010		--- Seeding drills	5
8432.3090		--- Other	5
8432.4000		- Manure spreaders and fertiliser distributors	5
		- Other machinery:	
8432.8010		--- Rotavators	5
8432.8090		--- Other	5
8432.9000		- Parts	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
		- Mowers for lawns, parks or sports- grounds:	
8433.1100		- - Powered, with the cutting device rotating in a horizontal plane	5
8433.1900		- - Other	5
8433.2000		- Other mowers, including cutters bars for tractor mounting	5
8433.3000		- Other haymaking machinery	5
8433.4000		- Straw or fodder balers, including pick- up balers	5
		- Other harvesting machinery; threshing machinery:	
8433.5100		- - Combine harvester-threshers	5
8433.5200		- - Other threshing machinery	5
8433.5300		- - Root or tuber harvesting machines	5
8433.5900		- - Other	5
8433.6000		- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5
8433.9000		- Parts	5
84.34		Milking machines and dairy machinery.	
8434.1000		- Milking machines	5
8434.2000		- Dairy machinery	5
8434.9000		- Parts	5
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
		- Machinery:	
8435.1010		- - - For beverage manufacturing	5
8435.1090		- - - Other	5
8435.9000		- Parts	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	5
		- Poultry- keeping machinery; poultry incubators and brooders:	
8436.2100		-- Poultry incubators and brooders	5
8436.2900		-- Other	5
8436.8000		- Other machinery	5
		- Parts:	
8436.9100		- - Of poultry-keeping machinery or poultry incubators and brooders	5
8436.9900		- - Other	5
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.	
8437.1000		- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5
8437.8000		- Other machinery	5
8437.9000		- Parts	5
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
8438.1000		- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5
8438.2000		- Machinery for the manufacture of confectionery, cocoa or chocolate	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading (1)	Statistical suffix (2)		
		- Machinery for sugar manufacture:	
8438.3010		--- For sugarcane crushers	5
8438.3090		--- Other	5
8438.4000		- Brewery machinery	20
8438.5000		- Machinery for the preparation of meat or poultry	5
8438.6000		- Machinery for the preparation of fruits, nuts or vegetables	5
		- Other machinery:	
8438.8010		--- For cereal food manufacture	5
8438.8020		--- For fish preparation	5
8438.8090		--- Other	5
		- Parts:	
8438.9010		--- Of machines of heading 8438.3000 and 8438.4000	10
8438.9090		--- Other	5
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	5
8439.2000		- Machinery for making paper or paperboard	5
8439.3000		- Machinery for finishing paper or paperboard	5
		- Parts:	
8439.9100		-- Of machinery for making pulp of fibrous cellulosic material	5
8439.9900		-- Other	5
84.40		Book-binding machinery, including book-sewing machines.	
8440.1000		- Machinery	5
8440.9000		- Parts	5
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
8441.1000		- Cutting machines	5
8441.2000		- Machines for making bags, sacks or envelopes	10
8441.3000		- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10
8441.4000		- Machines for moulding articles in paper pulp, paper or paperboard	5
8441.8000		- Other machinery	10
		- Parts:	
8441.9010		- - - Of machines of heading 8441.1000 & 8441.4000	5
8441.9090		- - - Other	5
84.42		Machinery, apparatus and equipment (other than the machine- tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
8442.3000		- Machinery, apparatus and equipment	5
8442.4000		- Parts of the foregoing machinery, apparatus or equipment	5
8442.5000		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	5
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :	
8443.1100		-- Offset printing machinery, reel-fed	5
8443.1200		-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5
8443.1300		-- Other offset printing machinery	5
8443.1400		-- Letterpress printing machinery, reel fed, excluding flexographic printing	5
8443.1500		-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	5
8443.1600		-- Flexographic printing machinery	5
8443.1700		-- Gravure printing machinery	5
		-- Other:	
8443.1910		--- Hot stamping machines	5
8443.1920		--- Label printing/embossing machines	5
8443.1930		--- Flat bed printing presses	5
8443.1940		--- Proof presses	5
		--- Machinery for printing repetitive word or design or colour:	
8443.1951		----On cotton textile	5
8443.1959		--- -Other	5
8443.1990		--- Other	5
		- Other printers, copying machines and facsimile machines, whether or not combined :	
8443.3100		-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	5
		-- Other, capable of connecting to an automatic data processing machine or to a network:	
8443.3210		--- Dot matrix printers	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8443.3220		--- Ink jet printers	0
8443.3230		--- Laser jet printers	0
8443.3240		--- Line printer	0
8443.3250		--- Letter quality daisy wheel printer	0
8443.3260		--- Facsimile machine	5
8443.3290		--- Other	0
		-- Other:	
8443.3910		-- Photocopying apparatus	5
8443.3990		--- Other	5
		- Parts and accessories :	
8443.9100		-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5
		-- Other:	
8443.9910		--- Automatic documents feeders of copying machines	5
8443.9920		--- Paper feeders of copying machines	5
8443.9930		--- Sorters of copying machines	5
8443.9940		--- Other parts of copying machines	5
8443.9950		--- Toner and ink cartridges for computer printers excluding disposable type	0
8443.9990		--- Other	5
8444.0000		Machines for extruding, drawing, texturing or cutting man- made textile materials.	5
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 84.46 or 84.47.	
		- Machines for preparing textile fibres:	
8445.1100		-- Carding machines	5
8445.1200		-- Combing machines	5
8445.1300		-- Drawing or roving machines	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading (1)	Statistical suffix (2)		
		(3)	(4)
		-- Other:	
8445.1910		--- Blow room machinery	5
8445.1990		--- Other	5
8445.2000		- Textile spinning machines	5
8445.3000		- Textile doubling or twisting machines	5
		- Textile winding (including weft- winding) or reeling machines:	
8445.4010		--- Weft winding machines	5
8445.4020		--- Cone/bobbin winding machines	5
8445.4030		--- Reeling machines	5
8445.4090		--- Other	5
8445.9000		- Other	5
84.46		Weaving machines (looms).	
8446.1000		- For weaving fabrics of a width not exceeding 30cm	15
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.2100		-- Power looms	20
8446.2900		-- Other	5
8446.3000		- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5
84.47		Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
		- Circular knitting machines:	
8447.1100		-- With cylinder diameter not exceeding 165 mm	5
8447.1200		-- With cylinder diameter exceeding 165 mm	5
8447.2000		- Flat knitting machines; stitch- bonding machines	5
		- Other:	
8447.9010		--- Multi head embroidery machines	5
8447.9090		--- Other	5

PCT CODE		DESCRIPTION (3)	CD % (4)
Sub-heading (1)	Section (2)		
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 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 84.44, 84.45, 84.46 or 84.47:	
8448.1100		-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	5
8448.1900		-- Other	5
8448.2000		- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	5
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
		-- Card clothing:	
8448.3110		--- Tops and flats	15
8448.3190		--- Other	10
8448.3200		-- Of machines for preparing textile fibres, other than card clothing	5
		-- Spindles, spindle flyers, spinning rings and ring travellers:	
8448.3310		--- Spindle flyers and ring travellers	5
8448.3320		--- Spindles	5
8448.3330		--- Spinning rings	20
8448.3900		-- Other	5
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
		-- Reeds for looms, healds and heald-frames:	
8448.4210		--- Reeds	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8448.4290		--- Other	10
		-- Other:	
8448.4910		--- Shuttles	5
8448.4990		--- Other	10
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.5100		-- Sinkers, needles and other articles used in forming stitches	5
8448.5900		-- Other	5
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.	5
84.50		Household or laundry- type washing machines, including machines which both wash and dry.	
		- Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.1100		-- Fully-automatic machines	30
8450.1200		-- Other machines, with built-in centrifugal drier	30
8450.1900		-- Other	30
8450.2000		- Machines, each of a dry linen capacity exceeding 10 kg	30
8450.9000		- Parts	30
84.51		Machinery (other than machines of heading 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	5
		- Drying machines	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8451.2100		- - Each of a dry linen capacity not exceeding 10 kg	5
8451.2900		- - Other	5
8451.3000		- Ironing machines and presses (including fusing presses)	5
		- Washing, bleaching or dyeing machines:	
8451.4010		- - - Washing machine	5
8451.4020		- - - Bleaching machine	5
8451.4030		- - - Dyeing machine	5
8451.5000		- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5
		- Other machinery:	
8451.8010		- - - Coating or laminating machine	5
8451.8020		- - - Machinery for pressing	5
8451.8030		- - - Dressing and finishing machine	5
8451.8040		- - - Mercerizing machine	5
8451.8050		- - - Sanforizing machines	5
8451.8060		- - - Stentering machines	5
8451.8070		- - - Shrinking machines	5
8451.8090		- - - Other	5
8451.9000		- Parts	5
84.52		Sewing machines, other than book- sewing machines of heading 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
8452.1090		- - - Other	20
		- Other sewing machines:	
8452.2100		- - Automatic units	5
8452.2900		- - Other	5
8452.3000		- Sewing machine needles	5
		- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8452.9020		- - - Furniture, bases and covers for sewing machines and parts thereof	10
8452.9030		- - - Parts of machine of heading 8452.1090	10
8452.9090		- - - Other	5
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	5
8453.2000		- Machinery for making or repairing footwear	5
8453.8000		- Other machinery	5
8453.9000		- Parts	5
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
8454.1000		- Converters	5
8454.2000		- Ingot moulds and ladles	5
8454.3000		- Casting machines	5
8454.9000		- Parts	5
84.55		Metal-rolling mills and rolls therefor.	
8455.1000		- Tube mills	5
		- Other rolling mills:	
8455.2100		- - Hot or combination hot and cold	5
8455.2200		- - Cold	5
		- Rolls for rolling mills:	
8455.3010		- - - Cast iron rolls of a diameter not exceeding 91.44 cm (36")	5
8455.3090		- - - Other	5
8455.9000		- Other parts	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.56		Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro- chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.	
		- Operated by laser or other light or photon beam processes:	
8456.1010		--- Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers	5
8456.1090		--- Other	5
		- Operated by ultrasonic processes:	
8456.2010		--- Machines for dry-etching patterns on semiconductor materials	5
8456.2020		--- Apparatus for stripping or cleaning semiconductor wafers	5
8456.2090		--- Other	5
8456.3000		- Operated by electro- discharge processes	5
8456.9000		- Other	5
84.57		Machining centres, unit construction machines (single station) and multi- station transfer machines, for working metal.	
8457.1000		- Machining centres	5
8457.2000		- Unit construction machines (single station)	5
8457.3000		- Multi- station transfer machines	5
84.58		Lathes (including turning centres) for removing metal.	
		- Horizontal lathes:	
8458.1100		-- Numerically controlled	5
8458.1900		-- Other	5
		- Other lathes:	
8458.9100		-- Numerically controlled	5
8458.9900		-- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.59		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 84.58.	
8459.1000		- Way- type unit head machines	5
		- Other drilling machines:	
8459.2100		- - Numerically controlled	5
		- - Other:	
8459.2910		- - - Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	5
8459.2990		- - - Other	5
		- Other boring- milling machines:	
8459.3100		- - Numerically controlled	5
		- - Other:	
8459.3910		- - - Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	5
8459.3990		- - - Other	5
		- Other boring machines:	
8459.4010		- - - Numerically controlled	5
8459.4090		- - - Other	5
		- Milling machines, knee- type:	
8459.5100		- - Numerically controlled	5
		- - Other:	
8459.5910		- - - Horizontal, vertical or universal versions with longitudinal traverser upto 810 mm and table size upto 1300 x 300 mm	5
8459.5990		- - - Other	5
		- Other milling machines:	
8459.6100		- - Numerically controlled	5
		- - Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8459.6910		- - - Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	5
8459.6920		- - - Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	5
8459.6990		- - - Other	5
		- Other threading or tapping machines:	
8459.7010		- - - Numerically controlled	5
8459.7090		- - - Other	5
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 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	5
8460.1900		- - Other	5
		- 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	5
8460.2900		- - Other	5
		- Sharpening (tool or cutter grinding) machines:	
8460.3100		- - Numerically controlled	5
8460.3900		- - Other	5
8460.4000		- Honing or lapping machines	5
		- Other:	
8460.9010		- - - Bench-type grinding machines	5
8460.9090		- - - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
84.61		Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.	
		- Shaping or slotting machines:	
8461.2010		--- Shaping machines having stroke not exceeding 45 cm	5
8461.2090		--- Other	5
8461.3000		- Broaching machines	5
8461.4000		- Gear cutting, gear grinding or gear finishing machines	5
		- Sawing or cutting- off machines:	
8461.5010		--- High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm	5
8461.5090		--- Other	5
8461.9000		- Other	5
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.	
		- Forging or die- stamping machines (including presses) and hammers	
8462.1010		--- Numerically controlled	5
8462.1090		--- Other	5
		- Bending, folding, straightening or flattening machines (including presses):	
8462.2100		-- Numerically controlled	5
8462.2900		-- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
		- Shearing machines (including presses), other than combined punching and shearing machines:	
8462.3100		- - Numerically controlled	5
8462.3900		- - Other	5
		- Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.4100		- - Numerically controlled	5
8462.4900		- - Other	5
		- Other:	
		- - Hydraulic presses:	
8462.9110		- - - Of pressure not exceeding 60.963 metric tons	10
8462.9190		- - - Other	5
8462.9900		- - Other	5
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	5
8463.2000		- Thread rolling machines	5
8463.3000		- Machines for working wire	5
8463.9000		- Other	5
84.64		Machine- tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.	
8464.1000		- Sawing machines	5
		- Grinding or polishing machines:	
8464.2010		- - - Grinding machines	5
8464.2090		- - - Polishing machines	5
8464.9000		- Other	5
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.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8465.1000		- Machines which can carry out different types of machining operations without tool change between such operations	5
		- Other:	
		- - Sawing machines:	
8465.9110		- - - Hacksaw machines with blades of length not exceeding 45.7cm	5
8465.9190		- - - Other	5
8465.9200		- - Planing, milling or moulding (by cutting) machines	5
8465.9300		- - Grinding, sanding or polishing machines	5
8465.9400		- - Bending or assembling machines	5
8465.9500		- - Drilling or morticing machines	5
8465.9600		- - Splitting, slicing or paring machines	5
8465.9900		- - Other	5
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 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	5
8466.2000		- Work holders	5
8466.3000		- Dividing heads and other special attachments for machine- tools	5
		- Other:	
8466.9100		- - For machines of heading 84.64	5
8466.9200		- - For machines of heading 84.65	5
		- For machines of headings 84.56 to 84.61:	
8466.9310		- - - Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010	5
8466.9390		- - - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- For machines of heading 84.62 or 84.63:	
8466.9410		--- Of machine of heading 8462.1090, 8462.9110 & 8465.9110	5
8466.9490		--- Other	5
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
		- Pneumatic:	
8467.1100		-- Rotary type (including combined rotary-percussion)	5
8467.1900		-- Other	5
		- With self- contained electric motor:	
8467.2100		-- Drills of all kinds	5
8467.2200		-- Saws	5
8467.2900		-- Other	5
		- Other tools:	
8467.8100		-- Chain saws	5
8467.8900		-- Other	5
		- Parts:	
8467.9100		-- Of chain saws	5
8467.9200		-- Of pneumatic tools	5
8467.9900		-- Other	5
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
8468.1000		- Hand- held blow pipes	5
8468.2000		- Other gas- operated machinery and apparatus	5
8468.8000		- Other machinery and apparatus	5
8468.9000		- Parts	5
8469.0000		Typewriters other than printers of heading 84.43; word- processing machines.	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.	
8470.1000		- Electronic calculators capable of operation without an external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions	5
		- Other electronic calculating machines:	
8470.2100		- - Incorporating a printing device	5
8470.2900		- - Other	5
8470.3000		- Other calculating machines	5
8470.5000		- Cash registers	5
8470.9000		- Other	5
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	
		- Portable 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	0
8471.3020		- - - Personal computers	0
8471.3090		- - - Other	0
		- Other 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		- - - Micro computer	0
8471.4120		- - - Large or Main frame	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8471.4190		--- Other	0
8471.4900		-- Other, presented in the form of systems	0
8471.5000		- Processing units other than those of sub- heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0
		- Input or output units, whether or not containing storage units in the same housing:	
8471.6010		--- Key boards	0
8471.6020		--- Mouse and other pointing devices	0
8471.6030		--- Scanner	0
8471.6090		--- Other	0
		- Storage units:	
8471.7010		--- Floppy disk drives	0
8471.7020		--- Hard disk drive	0
8471.7030		--- Tape drive	0
8471.7040		--- CD-ROM drive	0
8471.7050		--- Digital video disc drive	0
8471.7060		--- Removable or exchangeable disc drives	0
8471.7090		--- Other	0
		- Other units of automatic data processing machines:	
8471.8010		--- C.D.ROM writer	0
8471.8090		--- Other	0
		- Other:	
8471.9010		--- Control units	0
8471.9020		--- Multi media kits for PCs	0
8471.9090		--- Other	0
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).	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8472.1000		- Duplicating machines	5
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	5
		- Other:	
8472.9010		- - - Automated Teller Machines (ATM)	5
8472.9090		- - - Other	5
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
8473.1000		- Parts and accessories of the machines of heading 84.69	5
		- Parts and accessories of the machines of heading 84.70:	
8473.2100		- - Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5
8473.2900		- - Other	5
		- Parts and accessories of the machines of heading 84.71:	
8473.3010		- - - Casings (with power supply) for computers	0
8473.3020		- - - Cleaning discs for computer drives	0
8473.3090		- - - Other	0
8473.4000		- Parts and accessories of the machines of heading 84.72	0
8473.5000		- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	15
8474.1020		- - - screening plant	5
8474.1090		- - - Other	10
		- Crushing or grinding machines:	
8474.2010		- - - For cement industry	5
8474.2090		- - - Other	5
		- Mixing or kneading machines:	
		- - Concrete or mortar mixers:	
8474.3110		- - - For cement industry	5
8474.3120		- - - Concrete batching plant	5
8474.3130		- - - Concrete transit mixer drum	5
8474.3190		- - - Other	5
		- - Machines for mixing mineral substances with bitumen:	
8474.3210		- - - Not exceeding 150 t/h	5
8474.3290		- - - Other	5
8474.3900		- - Other	5
		- Other machinery:	
8474.8010		- - - Hydraulic press for ceramic industry of capacity exceeding 80 tons	5
8474.8090		- - - Other	5
		- Parts:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8474.9010		--- Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010	5
8474.9020		--- Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090	5
8474.9090		--- Other	10
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
8475.1000		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5
		- Machines for manufacturing or hot working glass or glassware:	
8475.2100		- - Machines for making optical fibres and preforms thereof	5
8475.2900		- - Other	5
8475.9000		- Parts	5
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	10
8476.2900		- - Other	10
		- Other machines:	
8476.8100		- - Incorporating heating or refrigerating devices	10
8476.8900		- - Other	10
8476.9000		- Parts	10
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.	
8477.1000		- Injection- moulding machines	5
8477.2000		- Extruders	5

PCT CODE		DESCRIPTION	CD %
Heading / ~ ~ ~ ~ ~	Statistical ~ ~ ~ ~ ~		
		- Blow moulding machines:	
8477.3010		- - - Of capacity not exceeding 0.22 litres	5
8477.3090		- - - Other	5
		- Vacuum moulding machines and other thermoforming machines:	
8477.4010		- - - Of capacity not exceeding 0.228 litres	5
8477.4090		- - - Other	5
		- Other machinery for moulding or otherwise forming:	
8477.5100		- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5
8477.5900		- - Other	5
8477.8000		- Other machinery	5
8477.9000		- Parts	5
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
8478.1000		- Machinery	5
8478.9000		- Parts	5
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		- - - Asphalt pavers	5
8479.1090		- - - Other	5
8479.2000		- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5
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	5
8479.4000		- Rope or cable making machines	5
8479.5000		- Industrial robots, not elsewhere specified or included	5
8479.6000		- Evaporative air coolers	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Passenger boarding bridges:	
8479.7100		-- Of a kind used in airports	5
8479.7900		-- Other	5
		- Other machines and mechanical appliances:	
8479.8100		-- For treating metal, including electric wire coil-winders:	5
		-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.8210		--- Match making machines	5
8479.8220		--- Soap making machines	5
8479.8230		--- Oil refining machines	5
8479.8290		--- Other	5
		-- Other:	
8479.8910		--- Eyeletting, fastening and thread sucking machines	5
8479.8920		--- Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.	5
8479.8930		--- Tableting machines	5
8479.8940		--- Capsule polishers	5
8479.8950		--- Tyre changers	5
8479.8990		--- Other	5
		-- Parts:	
8479.9010		--- Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290	5
8479.9090		--- Other	5
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	5
8480.2000		- Mould bases	5
8480.3000		- Moulding patterns	5
		- Moulds for metal or metal carbides:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8480.4100		- - Injection or compression types	5
8480.4900		- - Other	5
8480.5000		- Moulds for glass	5
8480.6000		- Moulds for mineral materials	5
		- Moulds for rubber or plastics:	
8480.7100		- - Injection or compression types	5
8480.7900		- - Other	5
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	15
8481.2000		- Valves for oleohydraulic or pneumatic transmissions	15
8481.3000		- Check (nonreturn) valves	15
8481.4000		- Safety or relief valves	15
		- Other appliances:	
8481.8010		- - - Cock for fuel tank for agricultural tractors of sub - heading 8701.9020	35
8481.8020		- - - Cock for fuel tank for vehicles of heading 87.11	35
8481.8030		- - - Other cocks for motor cars and vehicles	35
8481.8090		- - - Other	15
8481.9000		- Parts	10
84.82		Ball or roller bearings.	
8482.1000		- Ball bearings	5
8482.2000		- Tapered roller bearings, including cone and tapered roller assemblies	10
8482.3000		- Spherical roller bearings	10
8482.4000		- Needle roller bearings	10
8482.5000		- Other cylindrical roller bearings	10
8482.8000		- Other, including combined ball/ roller bearings	10
		- Parts:	
8482.9100		- - Balls, needles and rollers	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Other:	
8482.9910		--- Rings for bearings	5
8482.9990		--- Other	5
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).	
		- Transmission shafts (including cam shafts and crank shafts) and cranks:	
		--- For vehicles of Chapter 87:	
8483.1011		---- Following components for agricultural tractors of sub - heading 8701.9020	35
		(1) Cam shafts (for three cylinder engines only)	
		(2) Counter shaft	
		(3) Crown wheel and pinion	
		(4) Main shaft	
		(5) Pinion constant mesh	
		(6) Pinion counter shaft (3rd)	
		(7) Pinion counter shaft (high)	
		(8) Pinion differential	
		(9) Pinion intermediate	
		(10) Pinion main drive shaft (upto 80 HP)	
		(11) Pinion main shaft inter	
		(12) Pinion PTO ground speed / PTO input	
		(13) PTO shaft assembly	
		(14) Shaft for driven gear	
		(15) Shaft for driving wheel	
		(16) Shaft for hydraulic lift machinism	
		(17) Shaft for PTO Clutch	
		(18) Shaft for PTO drive	

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading (1)	Subheading (2)		
		(19) Shaft for PTO drive gear	
		(20) Shaft for rear drive (upto 80 HP)	
8483.1012		- - - Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11	35
8483.1019		- - - Other	35
8483.1090		- - - Other	20
8483.2000		- Bearing housings, incorporating ball or roller bearings	15
		- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.3010		- - - Plain shaft bearing and bushing for the vehicles of chapter 87	35
8483.3020		- - - Other plain shaft bearings and bushings	20
8483.3030		- - - Fabric bearings	5
8483.3090		- - - Other	20
		- 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:	
		- - - For vehicles of chapter 87:	
8483.4011		- - - - Following components for agricultural tractors of sub - heading 8701.9020	35
		(1) Carrier assembly planetary gears and parts thereof	
		(2) Carrier, rear axle assembly and parts thereof	
		(3) Drive gears PTO	
		(4) Fly wheel rings	
		(5) Gear 3rd / Gear drive 3rd and reverse	
		(6) Gear assembly and gears driven 3rd	
		(7) Gear assembly and gears driven 4th	
		(8) Gear constant mesh / Gear drive 4th	
		(9) Gear drive 1st and 2nd	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(10) Gear drive Reverse, 1st and 2nd	
		(11) Gear driven 2nd	
		(12) Gear for hydraulic pump drive (for tractors upto 55 HP)	
		(13) Gear ground speed for PTO / Driven Gear for PTO	
		(14) Gear lubricating oil, (for tractors upto 80 HP)	
		(15) Gear main shaft inter and high	
		(16) Gear main shaft low / Gear driven 1st	
		(17) Gear PTO constant mesh / Drive gear PTO	
		(18) Gear PTO driven (for tractors upto 55 HP)	
		(19) Gears reverse cluster / gear driven reverse	
		(20) Intermediate gear (for tractors upto 55 HP)	
		(21) Planetary gear (for tractors upto 55 HP)	
		(22) Side gears / differential gears	
		(23) Timing gears (for three cylinder engines only)	
8483.4012		---- Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11	35
8483.4019		---- Other	35
8483.4090		--- Other	20
		- Flywheels and pulleys, including pulley blocks:	
8483.5010		--- (1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, and 704.3190; Fly wheels for vehicles of heading 87.11 (2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, and 8704.3190 (3) Pullys and pulley blocks for vehicles of heading 87.11	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8483.5020		--- (1) Fly wheels (without built-in gear ring) for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of sub-heading 8701.2020 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - heading 8701.9020	35
8483.5030		--- Other for engine of motor cars and vehicles	35
8483.5090		--- Other	25
		- Clutches and shaft couplings (including universal joints):	
8483.6010		--- Clutches	35
		--- Other:	
8483.6091		--- -Shaft coupling (including Universal Joints) for vehicles of heading 87.11	35
8483.6092		--- -Other for motor cars and vehicles	35
8483.6099		--- -Other	25
		- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	
8483.9010		--- Following components for agricultural tractors of sub-heading 8701.9020	35
		(1) Coupler differential lock/actuating collar	
		(2) Coupler PTO	
		(3) Coupler rear drive (for tractors upto 80 HP)	
		(4) Dog splitter	
		(5) Fork for clutch / lever fork for clutch	
		(6) Fork shifter planetary / Fork splitter	
		(7) Parts for carrier assembly planetary gears	
		(8) Parts for rear axle carrier assembly	
		(9) Planetary coupler / sleeve sliding gear	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(10) Shifter fork	
8483.9020		--- For vehicles of heading 87.11	35
8483.9030		--- Other for motor cars and vehicles	35
8483.9090		--- Other	25
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.	
		- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484.1010		--- Spiral wound	5
		--- For vehicles of Chapter 87:	
8484.1021		---- Gaskets and joints for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors)	35
8484.1022		---- Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193	35
8484.1029		---- Other	35
8484.1090		--- Other	25
		- Mechanical seals:	
8484.2010		--- For use with the machines/ components of vehicles of chapter 87	35
8484.2020		--- Metal Jacketed gaskets	5
8484.2090		--- Other	5
8484.9000		- Other	25
[84.85]			

PCT CODE		DESCRIPTION	CD %
Heading / Sub heading	Statistical number		
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.	
8486.1000		- Machines and apparatus for the manufacture of boules or wafers	5
8486.2000		- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5
8486.3000		- Machines and apparatus for the manufacture of flat panel displays	5
8486.4000		- Machines and apparatus specified in Note 9 (C) to this Chapter	5
8486.9000		- Parts and accessories.	5
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
8487.1000		- Ships' or boats' propellers and blades therefor	5
		- Other:	
8487.9010		- - - Oil seals for vehicles of chapter 87	35
8487.9090		- - - Other	20

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 70.11;
 - (d) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
 - (e) Electrically heated furniture of Chapter 94.
- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
- (a) 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 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

- 4.- For the purposes of heading 85.23 :

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for

example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

- 5.- For the purposes of heading 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. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 6.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8.- For the purposes of headings 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" are :
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, 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, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9.- For the purposes of heading 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.

- 1.- Sub-headings 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.01		Electric motors and generators (excluding generating sets).	
8501.1000		- Motors of an output not exceeding 37.5 W	5
8501.2000		- Universal AC/DC motors of an output exceeding 37.5 W	5
		- Other DC motors; DC generators;	
8501.3100		-- Of an output not exceeding 750 W	5
8501.3200		-- Of an output exceeding 750 W but not exceeding 75 kW	5
8501.3300		-- Of an output exceeding 75 kW but not exceeding 375 kW	5
8501.3400		-- Of an output exceeding 375 kW	5
		- Other AC motors, single phase:	
8501.4010		--- Of an output not exceeding 60 watts	5
8501.4090		--- Other	20
		- Other AC motors, multi- phase:	
		-- Of an output not exceeding 750 W:	
8501.5110		--- Submersible motors of stainless steel	5
8501.5120		---- AC clutch motors for industrial sewing machine	5
8501.5190		--- Other	20
		-- Of an output exceeding 750 W but not exceeding 75 kW:	
8501.5210		--- Submersible motors of stainless steel	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8501.5220		- - - AC clutch motors for industrial sewing machine	5
8501.5230		- - - Geared motors	20
8501.5290		- - - Other	20
		- - Of an output exceeding 75 kW:	
8501.5310		- - - Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	20
8501.5320		- - - Submersible motors of stainless steel	5
8501.5330		- - - Geared motors	5
8501.5340		- - - H.T Motors with operating input voltage above 1 kV	5
8501.5390		- - - Other	5
		- AC generators (alternators):	
8501.6100		- - Of an output not exceeding 75 kVA	20
8501.6200		- - Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8501.6300		- - Of an output exceeding 375 kVA but not exceeding 750 kVA	20
		- - Of an output exceeding 750 kVA:	
8501.6410		- - - Of an output exceeding 750 kVA but not exceeding 1100 kVA	20
8501.6490		- - - Other	5
85.02		Electric generating sets and rotary converters.	
		- Generating sets with compression- ignition internal combustion piston engines (diesel or semi-diesel engines):	
		- - Of an output not exceeding 75 kVA:	
8502.1110		- - - Of an output not exceeding 5 kVA	0
8502.1120		- - - Exceeding 5 KVA but not exceeding 20 KVA	20
8502.1130		- - - Exceeding 20 KVA but not exceeding 50 KVA	20
8502.1190		- - - Other	20
8502.1200		- - Of an output exceeding 75 kVA but not exceeding 375 kVA	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		-- Of an output exceeding 375 kVA:	
8502.1310		--- Of an output exceeding 375 kVA but not exceeding 1100 kVA	15
8502.1390		--- Other	0
8502.2000		- Generating sets with spark- ignition internal combustion piston engines	10
		- Other generating sets:	
8502.3100		-- Wind-powered	5
8502.3900		-- Other	5
8502.4000		- Electric rotary converters	20
85.03		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	
8503.0010		--- Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5320, 8501.5330, 8502.3100 & 8502.3900	5
8503.0020		--- Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	10
8503.0090		--- Other	15
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
8504.1000		- Ballasts for discharge lamps or tubes	20
		- Liquid dielectric transformers:	
8504.2100		- - Having a power handling capacity not exceeding 650 kVA	20
8504.2200		- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20
8504.2300		- - Having a power handling capacity exceeding 10,000 kVA	20
		- Other transformers:	
8504.3100		- - Having a power handling capacity not exceeding 1 kVA	20
8504.3200		- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8504.3300		-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
8504.3400		-- Having a power handling capacity exceeding 500 kVA	20
		- Static converters:	
8504.4010		--- Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	20
8504.4020		--- Battery chargers	10
8504.4090		--- Other	10
8504.5000		- Other inductors	20
		- Parts:	
8504.9010		--- On load-tape changer for power transformers	5
8504.9020		--- Bushings for power transformers	5
8504.9030		--- Of machines of heading 8504.4090	5
8504.9040		--- Toroidal cores and strips	10
8504.9090		--- Other	15
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	5
8505.1900		-- Other	5
8505.2000		- Electro- magnetic couplings, clutches and brakes	5
8505.9000		- Other, including parts	5
85.06		Primary cells and primary batteries.	
8506.1000		- Manganese dioxide	10
8506.3000		- Mercuric oxide	10
8506.4000		- Silver oxide	10

PCT CODE		DESCRIPTION (-)	CD % (-)
Heading / (-)	Statistical (-)		
8506.5000		- Lithium	10
8506.6000		- Air- zinc	10
8506.8000		- Other primary cells and primary batteries	10
		- Parts:	
8506.9010		- - - Brass caps for dry battery cell	5
8506.9090		- - - Other	5
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
		- Lead- acid, of a kind used for starting piston engines:	
8507.1010		- - - Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8507.1020		- - - Meant for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8507.1090		- - - Other	35
		- Other lead- acid accumulators:	
8507.2010		- - - Sealed lead-acid batteries used in telephone exchanges	10
8507.2090		- - - Other	20
8507.3000		- Nickel- cadmium	10
8507.4000		- Nickel- iron	10
8507.5000		- Nickel-metal hydride	10
8507.6000		- Lithium-ion	10
8507.8000		- Other	10
8507.9000		- Parts	10
85.08		Vacuum cleaners.	
		- With self- contained electric motor :	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8508.1100		-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	20
8508.1900		-- Other	20
		- Other vacuum cleaners:	
8508.6010		--- Industrial vacuum cleaner	5
8508.6090		--- Other	20
8508.7000		- Parts	10
85.09		Electro- mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08.	
		- Food grinders and mixers; fruit or vegetable juice extractors:	
8509.4010		--- Food grinders	30
8509.4020		--- Fruit mixers	30
8509.4030		--- Fruit or vegetable juice extractors	30
8509.8000		- Other appliances	30
8509.9000		- Parts	10
85.10		Shavers, hair clippers and hair- removing appliances, with self- contained electric motor.	
8510.1000		- Shavers	5
8510.2000		- Hair clippers	5
8510.3000		- Hair- removing appliances	5
8510.9000		- Parts	5
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	10
		- Ignition magnetos; magneto- dynamos; magnetic flywheels:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8511.2010		-- -Magnetos for vehicles of heading 87.11	35
8511.2090		-- -Other	35
		- Distributors; ignition coils:	
8511.3010		--- Ignition coils for vehicles of heading 87.11	35
8511.3020		--- Other for motor cars and vehicles	35
8511.3090		-- -Other	25
		- Starter motors and dual purpose starter- generators:	
		--- Starter motors:	
8511.4011		--- -For agricultural tractors of sub - heading 8701.9020	35
8511.4012		--- -Other for motor cars and vehicles	35
8511.4019		--- -Other	25
8511.4090		--- Other	35
		- Other generators:	
8511.5010		--- Alternator assembly for agricultural tractors of sub - heading 8701.9020	35
8511.5020		--- Alternator assembly for other motor cars and vehicles	35
8511.5090		--- Other	20
		- Other equipment:	
8511.8010		--- Heater/glow plugs for agricultural tractors of sub - heading 8701.9020	35
8511.8020		--- Heater/glow plugs for other motor cars and vehicles	35
8511.8030		--- Capacitor Discharge Ignition (CDI) unit for vehicles of heading 87.11	35
8511.8040		--- Capacitor Discharge Ignition (CDI) unit for other motor cars and vehicles	35
8511.8090		--- Other	25
		- Parts:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8511.9010		- - - Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190	35
8511.9020		- - - Other for motor cars and vehicles	35
8511.9090		- - - Other	25
85.12		Electrical lighting or signalling equipment (excluding articles of heading 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	20
		- Other lighting or visual signalling equipment:	
8512.2010		- - - Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.3223, 8703.3225 and vehicles of heading 87.11	35
		(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub- headings 8703.2113, 8703.2115 8703.2193, 8703.3225, 8704.3190 and vehicles of heading 87.11	
		(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.	
		(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190	
		(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub- headings 8703.2113, 8703.2115, 8703.3225, 8704.3190 and 87.11	

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading (1)	Sub-heading (2)		
		(6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 and 8704.3190	
		(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 CC) and vehicles of sub- heading 8703.2115; wincking devices for vehicles of heading 8711.	
		(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub- headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.3225	
8512.2020		--- Following components of motor vehicles; (1) Head light for vehicles of sub-heading 8701.9020	35
		(2) Lamp assembly, front turn signal for vehicles of sub- heading 8701.9020 and 8704.2219,	
		(3) Lamp assembly for illuminating license plate for vehicles of sub- heading 8701.9020	
		(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of sub- headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	
		(5) Lamp assembly, side body turning indicator for vehicles of sub- heading 8701.9020	
		(6) Car ceiling lamp/room lamp for vehicles of sub-heading 8704.2219	
8512.2090		--- Other	35
		- Sound signalling equipment;	
8512.3010		--- For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190, 8704.3190 and heading 87.11	35
8512.3020		--- For vehicles of sub-headings 8701.9020, 8702.1090 and 8702.9090	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8512.3030		--- Anti-theft alarm system for vehicles of chapter 87	35
8512.3090		--- Other	35
		- Windscreen wipers, defrosters and demisters:	
8512.4010		--- (1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.3223, 8703.3225, and 8704.2190 (2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.3223 and 8704.3190	35
8512.4020		--- Wiper arm and blade assembly for vehicles of sub-heading 8704.2219	35
8512.4090		--- Other	35
		- Parts:	
8512.9010		--- Parts of the products of sub-headings 8512.4010	35
8512.9020		--- Knobs for light switches for agricultural tractors of sub - heading 8701.9020	35
8512.9030		--- Knobs for light switches for motor cars and vehicles	35
8512.9090		--- Other	35
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 85.12.	
		- Lamps:	
8513.1010		--- Miners' safety lamps	5
8513.1020		--- Other safety lamps; Morse signalling lamps; examination lamps	15
8513.1030		--- Rechargeable emergency light	10
8513.1040		--- Torches	10
8513.1050		--- Hurricane lanterns	10
8513.1090		--- Other	15

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Parts:	
8513.9010		- - - Of Miners' safety lamps	5
8513.9090		- - - Other	10
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
8514.1000		- Resistance heated furnaces and ovens	5
8514.2000		- Furnaces and ovens functioning by induction or dielectric loss	5
8514.3000		- Other Furnaces and ovens	5
8514.4000		- Other equipment for the heat treatment of materials by induction or dielectric loss	5
8514.9000		- Parts	5
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
		- Brazing or soldering machines and apparatus:	
8515.1100		- - Soldering iron and guns	5
8515.1900		- - Other	5
		- Machines and apparatus for resistance welding of metal:	
8515.2100		- - Fully or partly automatic	5
8515.2900		- - Other	5
		- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.3100		- - Fully or partly automatic	5
8515.3900		- - Other	5
8515.8000		- Other machines and apparatus	5
8515.9000		- Parts	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
8516.1000		- Electric instantaneous or storage water heaters and immersion heaters	20
		- Electric space heating apparatus and electric soil heating apparatus:	
8516.2100		- - Storage heating radiators	20
8516.2900		- - Other	20
		- Electro- thermic hair- dressing or hand- drying apparatus:	
8516.3100		- - Hair dryers	30
8516.3200		- - Other hair-dressing apparatus	30
8516.3300		- - Hand-drying apparatus	30
8516.4000		- Electric smoothing irons	30
8516.5000		- Microwave ovens	30
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010		--- Electric oven	30
8516.6020		--- Electric ranges	30
8516.6030		--- Electric roasters/grillers	30
8516.6090		- - - Other	30
		- Other electro- thermic appliances:	
8516.7100		- - Coffee or tea makers	30
8516.7200		- - Toasters	30
		- - Other:	
8516.7910		- - - Insect killers	25
8516.7990		- - - Other	30
		- Electric heating resistors:	

Heading / Sub-heading	Statistical suffix	DESCRIPTION	
(1)	(2)	(3)	(4)
8516.8010		--- Electric Heating Element for Refrigerators/Power condensation heater for motors	10
8516.8090		--- Other	30
8516.9000		- Parts	5
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		- Telephone sets, including telephones for cellular networks or for other wireless networks:	
8517.1100		-- Line telephone sets with cordless handsets	20
		-- Telephones for cellular networks or for other wireless networks:	
8517.1210		--- Cellular mobile phone	Rs.250/set
8517.1220		--- Fixed wireless terminal and CDMA	15
8517.1290		--- Other	25
		-- Other:	
8517.1810		--- Video phones	10
8517.1890		--- Other	10
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	
8517.6100		-- Base stations	20
		-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	
8517.6210		--- Voice frequency telegraphy	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8517.6220		--- Modems	5
8517.6230		--- High bit rate digital hierarchy system (SDH)	5
8517.6240		--- Digital loop carrier system (DLC)	5
8517.6250		--- Synchronous digital hierarchy system (SDH)	5
8517.6260		--- Multiplexers, statistical multiplexers	5
8517.6290		--- Other	20
		-- Other:	
8517.6910		--- ISDN system	5
8517.6920		--- ISDN terminal adapters	5
8517.6930		--- Routers	0
8517.6940		--- Subscriber end equipment	5
8517.6950		--- Set top boxes for gaining access to internet	5
8517.6960		--- Attachments for telephones	5
8517.6970		--- Networking equipments like LAN bridges, hubs, switches and repeaters	0
8517.6980		--- Multi-station access units	0
8517.6990		--- Other	5
8517.7000		- Parts	10
85,18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets.	
		- Microphones and stands therefor:	
8518.1010		--- Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	5
8518.1090		--- Other	15
		- Loudspeakers, whether or not mounted in their enclosures:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8518.2100		- - Single loudspeakers, mounted in their enclosure	20
8518.2200		- - Multiple loudspeakers, mounted in the same enclosure	20
		- - Other:	
8518.2910		- - - Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	5
8518.2990		- - - Other	15
8518.3000		- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20
8518.4000		- Audio- frequency electric amplifiers	20
8518.5000		- Electric sound amplifier sets	20
8518.9000		- Parts	15
85.19		Sound recording or reproducing apparatus.	
8519.2000		- Apparatus operated by coins, banknotes, bank Cards, tokens or by other means of payment	20
8519.3000		- Turntables (record- decks)	20
8519.5000		- Telephone answering machines	20
		- Other apparatus:	
		- - Using magnetic, optical or semiconductor media:	
8519.8110		- - - Dubbing system of a kind used in film studios and production houses	5
8519.8190		- - - Other	20
		- - Other:	
8519.8910		- - - Compact disc players	20
8519.8920		- - - Dubbing system of a kind used in film studios and production houses	5
8519.8930		- - - MP-3 player	20
8519.8990		- - - Other	20
[85.20]			

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
		- Magnetic tape- type:	
8521.1010		--- V.C.R.	20
8521.1020		--- V.C.P.	20
8521.1090		--- Other	20
		- Other:	
8521.9010		--- Laser video Disc Player	20
8521.9090		--- Other	20
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.	
8522.1000		- Pick- up cartridges	5
8522.9000		- Other	5
85.23		Discs, tapes, solid- state non- volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
		- Magnetic media :	
8523.2100		-- Cards incorporating a magnetic stripe	5
		-- Other:	
8523.2910		--- Magnetic discs	5
8523.2920		--- Video magnetic tapes including those in hubs and reels, rools, pancakes and jumbo rolls	20
8523.2930		--- Audio cassettes	20
8523.2940		--- Video cassettes	20
8523.2990		--- Other	20
		- Optical media:	
		-- Unrecorded:	
8523.4110		--- Compact disc (CD)	20
8523.4120		--- Digital versatile discs (DVD)	20
8523.4190		--- Other	20
		-- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8523.4910		--- containing software	5
8523.4920		--- Discs for laser reading system containing audio material	20
8523.4930		--- Discs for laser reading system containing images or video material	20
8523.4990		--- Other	20
		- Semiconductor media :	
		-- Solid-state non-volatile storage devices:	
8523.5110		--- Multimedia memory cards (MMC), SD cards	5
8523.5120		--- Other multimedia storage devices capable of connecting to an automatic data processing machine	5
8523.5190		--- Other	5
		-- "Smart cards":	
8523.5210		--- SIM cards	5
8523.5220		--- Memory cards	5
		-- Other:	
8523.5910		--- Proximity cards and tags	5
8523.5990		--- Other	10
		- Other:	
8523.8010		--- Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	5
8523.8020		--- Gramophone records	20
8523.8030		--- Information technology software	5
8523.8040		--- Video tapes of education nature	5
8523.8050		--- Digital Quran	0
8523.8090		--- Other	10
[85.24]			

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.25		Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
		- Transmission apparatus	
8525.5010		--- Radio broadcast transmitter	15
8525.5020		--- TV broadcast transmitter	15
8525.5030		--- Communication jamming equipment	15
8525.5040		--- Wireless microphone	15
8525.5090		--- Other	5
		- Transmission apparatus incorporating reception apparatus:	
8525.6010		--- Blue tooth whether or not capable of connecting to an automatic data processing machine	5
8525.6020		--- Radio paging apparatus	5
8525.6030		--- Walkie talkie set	10
8525.6040		--- VSAT terminals	10
8525.6050		--- Other satellite communication equipment	10
8525.6060		--- Vehicle tracking system	5
8525.6070		--- Modems	5
8525.6090		--- Other	10
		- Television cameras, digital cameras and video camera recorders:	
8525.8010		--- Close circuit TV cameras	10
8525.8020		--- Multimedia still/video camera	10
8525.8030		--- Television cameras	10
8525.8040		--- Digital cameras	10
8525.8050		--- Video cameras recorders	10
8525.8090		--- Other	10
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
8526.1000		- Radar apparatus	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other:	
8526.9100		-- Radio navigational aid apparatus	5
8526.9200		-- Radio remote control apparatus	5
85.27		Reception apparatus for 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 :	
8527.1200		-- Pocket-size radio cassette-players	30
8527.1300		-- Other Apparatus combined with sound recording or reproducing Apparatus	30
8527.1900		-- Other	30
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :	
		-- Combined with sound recording or reproducing apparatus:	
8527.2110		--- For vehicles of chapter 87	35
8527.2190		--- Other	25
		- - Other:	
8527.2910		--- For vehicles of chapter 87	35
8527.2990		--- Other	25
		- Other :	
8527.9100		-- Combined with sound recording or reproducing apparatus	20
8527.9200		-- not combined with sound recording or reproducing apparatus but combined with a clock	20
		-- Other:	
8527.9910		--- Modems	5
8527.9990		--- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus.	
		- Cathode-ray tube monitors :	
		-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.4110		--- CRT monitors in used/second hand condition	25
8528.4190		-- -Other	0
8528.4900		-- Other	25
		- Other monitors :	
8528.5100		-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0
8528.5900		-- Other	25
		- Projectors :	
		-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.6110		--- Multimedia projector	5
8528.6190		--- Other	5
8528.6900		-- Other	25
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		-- Not designed to incorporate a video display or screen:	
8528.7110		--- Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	30
8528.7190		--- Other	30
		-- Other, colour:	
		--- Television set:	

Sub-heading (1)	suffix (2)	(3)	(4)
8528.7211		- - - Liquid crystal display	30
8528.7212		- - - Other	30
8528.7220		- - - Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	30
8528.7290		- - - Other	30
8528.7300		- - Other, monochrome	30
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
		- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529.1010		- - - Parts and accessories for cable TV/Satellite receiver i.e. (splitter, channel combiners, signal amplifiers etc.)	20
8529.1020		- - - LNB, actuators	20
8529.1090		- - - Other	20
		- Other:	
8529.9020		- - - T.V tuners	5
8529.9030		- - - T.V. converter box	20
8529.9090		- - - Other	20
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 86.08).	
8530.1000		- Equipment for railways or tramways	5
8530.8000		- Other equipment	5
8530.9000		- Parts	5
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
8531.1000		- Burglar or fire alarms and similar apparatus	5
8531.2000		- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8531.8000		- Other apparatus	10
		- Parts:	
8531.9010		--- Panic button	5
8531.9020		--- Parts of apparatus of sub-heading 8531.2000	5
8531.9090		--- Other	5
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 capacitors)	25
		- Other fixed capacitors:	
8532.2100		-- Tantalum	10
8532.2200		-- Aluminium electrolytic	25
8532.2300		-- Ceramic dielectric, single layer	10
8532.2400		-- Ceramic dielectric, multilayer	10
8532.2500		-- Dielectric of paper or plastics	25
8532.2900		-- Other	25
		- Variable or adjustable (pre- set) capacitors:	
8532.3090		--- Other	25
		- Parts:	
8532.9010		--- Capacitors decks of metal or plastic with terminals or connectors	10
8532.9020		--- Capacitors terminals	10
8532.9090		--- Other	20
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
8533.1000		- Fixed carbon resistors, composition or film types	5
		- Other fixed resistors:	
8533.2100		-- For a power handling capacity not exceeding 20 W	5
8533.2900		-- Other	5
		- Wirewound variable resistors, including rheostats and potentiometers:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8533.3100		-- For a power handling capacity not exceeding 20 W	5
8533.3900		-- Other	5
8533.4000		- Other variable resistors, including rheostats and potentiometers	5
8533.9000		- Parts	5
8534.0000		Printed circuits.	20
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 and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	
8535.1000		- Fuses	20
		- Automatic circuit breakers:	
		-- For a voltage of less than 72.5 kV:	
8535.2110		--- Upto 17.5 kV	20
8535.2190		--- Other	10
8535.2900		-- Other	10
		- Isolating switches and make- and- break switches:	
8535.3010		--- For a voltage upto 145 kV	20
8535.3090		--- Other	10
		- Lightning arrestors, voltage limiters and surge suppressors:	
8535.4010		--- For a voltage upto 245 kV	20
8535.4090		--- Other	10
8535.9000		- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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 and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
8536.1000		- Fuses	20
		- Automatic circuit breakers:	
8536.2010		- - - Circuit breakers above 10 amp	5
8536.2020		- - - Air Circuit breakers, multi phase	5
8536.2090		- - - Other	20
8536.3000		- Other apparatus for protecting electrical circuits	20
		- Relays:	
8536.4100		- - For a voltage not exceeding 60 V	5
8536.4900		- - Other	5
		- Other switches:	
8536.5010		- - - Pressure switches	10
		- - - Switches for vehicles of chapter 87	
8536.5021		- - - (1) Ignition switches without combination steering lock for motor cars of heading 8703 (not exceeding 800 cc)	35
		(2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11	
		(3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8704.3190;	
		(4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190	
8536.5022		- - - Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of sub-heading 8701.9020	35
8536.5029		- - - Other	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- - - Other:	
8536.5091		- - - -Other for motor cars and vehicles	35
8536.5099		- - - -Other	20
		- Lamp- holders, plugs and sockets:	
8536.6100		- - Lamp-holders	20
		- - Other:	
8536.6910		- - - Plugs and Sockets with pins 16 and above	5
8536.6990		- - - Other	20
8536.7000		- Connectors for optical fibres, optical fibre bundles or cables	20
		- Other apparatus:	
8536.9010		- - - Wafer probers	5
8536.9030		- - - Magnetic contactors/thermal protectors for motors	10
8536.9090		- - - Other	20
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 85.17.	
		- For a voltage not exceeding 1,000 V:	
8537.1010		- - - Fuse boxes with fuses for vehicles of heading 87.11	35
8537.1020		- - - Fuse boxes for other motor cars and vehicles	35
8537.1090		- - - Other	25
8537.2000		- For a voltage exceeding 1,000 V	25
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
8538.1000		- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	20
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8538.9010		- - - Vacuum Interrupters for vacuum circuit breakers	5
8538.9090		- - - Other	15
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	35
		- Other filament lamps, excluding ultra- violet or infra- red lamps:	
		-- Tungsten halogen:	
8539.2110		--- Bulbs for automotive vehicles	35
8539.2190		--- Other	10
8539.2200		-- Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20
		-- Other:	
8539.2910		--- For automotive vehicles	35
8539.2920		--- For flash light	20
8539.2990		--- Other	20
		- Discharge lamps, other than ultra- violet lamps:	
8539.3100		-- Fluorescent, hot cathode	20
8539.3200		-- Mercury or sodium vapour lamps; metal halide lamps	20
		-- Other:	
8539.3910		--- Energy saving lamp	0
8539.3990		--- Other	20
		- Ultra- violet or infra- red lamps; arc- lamps:	
8539.4100		-- Arc-lamps	20
		-- Other:	
8539.4910		--- Infra-red lamp	20
8539.4920		--- Ultra-violet lamps	20
		- Parts:	
8539.9010		--- Tungsten filament and lead in wire for bulbs and tube lights	5
8539.9020		--- Base cap for bulb	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8539.9030		--- Base cap for tube light	10
8539.9040		--- Parts for energy saving lamps	5
8539.9090		--- Other	10
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	5
8540.1200		- Monochrome	5
8540.2000		- Television camera tubes; image converters and intensifiers; other photo- cathode tubes	5
8540.4000		- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5
8540.6000		- Other cathode- ray tubes	5
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid- controlled tubes:	
8540.7100		- - Magnetrons	5
8540.7900		- - Other	5
		- Other valves and tubes:	
8540.8100		- - Receiver or amplifier valves and tubes	5
8540.8900		- - Other	5
		- Parts:	
8540.9100		- - Of cathode-ray tubes	5
8540.9900		- - Other	5
85.41		Diodes, transistors and similar semi- conductor 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.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8541.1000		- Diodes, other than photosensitive or light emitting diodes	5
		- Transistors, other than photosensitive transistors:	
8541.2100		-- With a dissipation rate of less than 1 W	5
8541.2900		-- Other	5
8541.3000		- Thyristors, diacs and triacs, other than photosensitive devices	5
8541.4000		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5
8541.5000		- Other semiconductor devices	5
8541.6000		- Mounted piezo- electric crystals	5
8541.9000		- Parts	5
85.42		Electronic integrated circuits.	
		- Electronic integrated circuits :	
8542.3100		-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	5
8542.3200		-- Memories	5
8542.3300		-- Amplifiers	5
8542.3900		-- Other	5
8542.9000		- Parts	5
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
8543.1000		- Particle accelerators	10
8543.2000		- Signal generators	10
8543.3000		- Machines and apparatus for electroplating, electrolysis or electrophoresis	5
		- Other machines and apparatus:	
8543.7010		--- Remote control	5
8543.7090		--- Other	5

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / (1)	Statistical (2)		
		- Parts:	
8543.9010		- - - Of machines of heading 8543.1900 & 8543.2000	5
8543.9090		- - - Other	5
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:	
		- - Of copper:	
8544.1110		- - - Enamelled wire with nylon cover	10
8544.1190		- - - Other	20
8544.1900		- - Other	25
8544.2000		- Co- axial cable and other co- axial electric conductors	25
		- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	
		- - - Of a kind used in vehicles of chapter 87:	
8544.3011		- - - - Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.3012		- - - - Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8544.3019		- - - - Other	35
8544.3090		- - - Other	25
		- Other electric conductors, for a voltage not exceeding 1,000 V :	
		- - Fitted with connectors:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8544.4210		--- Computer leads	5
		--- Of a kind used in vehicles of chapter 87:	
8544.4221		--- -Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.4222		--- -Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8544.4229		--- - Other	35
8544.4290		--- Other	25
		-- Other:	
8544.4910		--- Telephone cables	25
8544.4920		--- Multi core, flexible, flat type copper, insulated (all features together)	10
8544.4990		--- Other	25
8544.6000		- Other electric conductors, for a voltage exceeding 1,000 V	25
8544.7000		- Optical fibre cables	25
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
		- Electrodes:	
8545.1100		-- Of a kind used for furnaces	5
8545.1900		-- Other	15
8545.2000		- Brushes	15
		- Other:	
8545.9010		--- For motor vehicles including tractors	35
8545.9020		--- For dry battery cells	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8545.9090		- - - Other	15
85.46		Electrical insulators of any material.	
8546.1000		- Of glass	25
8546.2000		- Of ceramics	25
8546.9000		- Other	25
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 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
8547.1000		- Insulating fittings of ceramics	20
8547.2000		- Insulating fittings of plastics	20
8547.9000		- Other	20
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.	
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
8548.1010		- - - Batteries plates	0
8548.1090		- - - Other	5
8548.9000		- Other	25

Section-XVII**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED
TRANSPORT EQUIPMENT****Notes.**

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 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 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (f) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 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 94.05; or
 - (l) Brushes of a kind used as parts of vehicles (heading 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;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter-86

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof;
mechanical (including electro-mechanical) traffic signaling
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 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	5
8601.2000		- Powered by electric accumulators	5
86.02		Other rail locomotives; locomotive tenders.	
8602.1000		- Diesel- electric locomotives	5
8602.9000		- Other	5
86.03		Self- propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
8603.1000		- Powered from an external source of electricity	5
8603.9000		- Other	5
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).	5
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 86.04).	5
86.06		Railway or tramway goods vans and wagons, not self- propelled.	
8606.1000		- Tank wagons and the like	5
8606.3000		- Self- discharging vans and wagons, other than those of subheading 8606.10	5
		- Other:	
8606.9100		-- Covered and closed	5
8606.9200		-- Open, with non-removable sides of a height exceeding 60 cm	5
8606.9900		-- Other	5
86.07		Parts of railway or tramway locomotives or rolling- stock.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Bogies, bissel- bogies, axles and wheels, and parts thereof:	
8607.1100		- - Driving bogies and bissel-bogies	5
8607.1200		- - Other bogies and bissel bogies	5
8607.1900		- - Other, including parts	5
		- Brakes and parts thereof:	
8607.2100		- - Air brakes and parts thereof	5
8607.2900		- - Other	5
8607.3000		- Hooks and other coupling devices, buffers, and parts thereof	5
		- Other:	
8607.9100		- - Of locomotives	5
8607.9900		- - Other	5
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.	5
8609.0000		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10

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 ~~transport of tools, seeds, fertilisers or other goods~~

Machines and working tools designed for fitting to tractors of heading 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 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Additional Note:

- 1.- All motor cars for transport of persons (e.g. limousines, taxis, sports cars and racing cars) are classifiable under PCT code 87.03.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
87.01		Tractors (other than tractors of heading 87.09).	
		- Pedestrian controlled tractors:	
8701.1010		- - - Components for the assembly/ manufacture, in any kit form	30
8701.1090		- - - Other	30
		- Road tractors for semi- trailers:	
8701.2010		- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of less than 280 HP	30
8701.2020		- - - Road tractors for semi-trailers (prime movers) less than 280 HP	30
8701.2030		- - - Components for the assembly / manufacture of road tractors for semi-trailers (prime movers), in any kit form, of 280 HP and above	15
8701.2040		- - - Road tractors for semi-trailers (prime movers) of 280 HP and above	15
8701.2090		- - - Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Track- laying tractors:	
8701.3010		--- Components for the assembly/manufacture, in any kit form	30
8701.3090		--- Other	30
		- Other:	
8701.9010		--- Components for the assembly / manufacture of agricultural tractors, in any kit form	15
8701.9020		--- Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP	15
8701.9090		--- Other	10
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		--- Components for assembly / manufacture of vehicles, in any kit form	20
8702.1090		--- Other	20
		- Other:	
8702.9010		--- Components for assembly / manufacture of vehicles, in any kit form	20
8702.9020		--- Fully dedicated CNG buses (CBU)	0
8702.9030		--- Fully dedicated LPG buses (CBU)	0
8702.9090		--- Other	20
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.1000		- Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	30
		- Other vehicles, with spark- ignition internal combustion reciprocating piston engine:	
		-- Of a cylinder capacity not exceeding 1,000cc:	
		--- Of a cylinder capacity not exceeding 800cc:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8703.2111		----Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	50
8703.2112		---Components for the assembly / manufacture of mini van type vehicles, in any kit form	50
8703.2113		----Mini Vans (CBU)	50
8703.2114		---Components for the assembly/ manufacture of auto rickshaws, in any kit form	50
8703.2115		---- Auto rickshaws (CBU)	50
8703.2119		---- Other	50
		--- Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.2191		----Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193	55
8703.2192		---- Components for the assembly / manufacture of 4x4 vehicles, in any kit form	55
8703.2193		---- 4x4 vehicles (CBU)	55
8703.2199		---- Other	55
		-- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:	
8703.2210		--- Components for the assembly / manufacture of vehicles, in any kit form	60
8703.2220		--- Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc.	60
8703.2290		--- Other	60
		-- Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
		--- Of a capacity exceeding 1,500cc but not exceeding 1,800cc:	
8703.2311		---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.2319		---- Other	75

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading (1)	Statistical suffix (2)		
		(3)	(4)
		--- Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:	
8703.2321		---- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2329		---- Other	100
		-- Of a cylinder capacity exceeding 3,000cc:	
8703.2410		--- Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2490		--- Other	100
		- Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi- diesel):	
		-- Of a cylinder capacity not exceeding 1,500cc:	
		--- Of a cylinder capacity not exceeding 800cc:	
8703.3111		---- Components for the assembly / manufacture of vehicles, in any kit form	50
8703.3112		---- Other	50
		---- Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc:	
8703.3121		---- Components for the assembly / manufacture of vehicles, in any kit form	55
8703.3129		---- Other	55
		--- Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.3131		---- Components for the assembly / manufacture of vehicles, in any kit form	60
8703.3139		---- Other	60
		-- Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:	
		--- Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.3211		---- Components for the assembly / manufacture of vehicles, in any kit form	75
8703.3219		---- Other	75

PCT CODE			
Sub-heading	suffix		Rate
(1)	(2)	(3)	(4)
		--- Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:	
8703.3221		--- Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227	100
8703.3222		--- Components for the assembly / manufacture of sports utility vehicles, in any kit form	100
8703.3223		--- Sports utility vehicles (SUVs 4x4)	100
8703.3224		--- Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form	100
8703.3225		--- All terrain vehicles (4x4)	100
8703.3226		--- Components for assembly/manufacture of specially designed twin cabin type taxi of sub-heading 8703.3227.	20
8703.3227		--- Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:	20
		(1) Attack resistance central division along with payment tray.	
		(2) Wheel chair compartment with folding ramp	
		(3) Taxi meter and two way radio system	
		(4) Other standard accessories	
8703.3229		--- Other	100
		-- Of a cylinder capacity exceeding 2500cc:	
8703.3310		--- Components for the industrial assembly/ manufacture of vehicles, in any kit form	100
8703.3390		--- Other	100
8703.9000		- Other	100
87.04		Motor vehicles for the transport of goods.	
		- Dumpers designed for off- highway use:	
8704.1010		--- Components for assembly/ manufacture of Dump trucks designed for off-highway use	30
8704.1090		--- Other	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other, with compression- ignition internal combustion piston engine (diesel or semi- diesel):	
		- - g.v.w. not exceeding 5 tonnes:	
8704.2110		- - - Components for the assembly / manufacture of vehicles, in any kit form	60
8704.2190		- - - Other	60
		- - g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
		- - - g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:	
8704.2211		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2219		- - - - Other	30
		- - - g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:	
8704.2291		- - - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2299		- - - - Other	30
		- - g.v.w. exceeding 20 tonnes:	
8704.2310		- - - Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2390		- - - Other	30
		- Other, with spark- ignition internal combustion piston engine:	
		- - g.v.w. not exceeding 5 tonnes:	
8704.3110		- - - Components for the assembly / manufacture, in any kit form	60
8704.3190		- - - Other	60
		- - g.v.w. exceeding 5 tonnes:	
8704.3210		- - - Components for assembly/ manufacture of vehicles in any kit form	30
8704.3290		- - - Other	30
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8704.9010		- - - Components for assembly/ manufacture of vehicles in any kit form	30
8704.9090		- - - Other	30
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete- mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.1000		- Crane lorries	30
8705.2000		- Mobile drilling derricks	30
8705.3000		- Fire fighting vehicles	30
8705.4000		- Concrete- mixer lorries	30
8705.9000		- Other	30
8706.0000		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	50
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.1000		- For vehicles of heading 87.03	50
		- Other:	
8707.9010		- - - For vehicles of headings 8704.2190 and 8704.3190	50
8707.9090		- - - Other	50
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		- Bumpers and parts thereof:	
8708.1010		- - - (1) Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 (2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8708.1020		--- (1) Following components for motor cars of heading 87.03 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) Side supports for bumpers	35
		(2) Following components for vehicles of heading 8703.2113 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers	
		(3) Front bumper (sheet metal part) for vehicles of sub- heading 8703.3223	
		(4) Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190	
		(5) Bumpers and parts thereof for vehicles of sub - heading 8703.2115	
		(6) Front bumpers for vehicles of sub - heading 8703.3225	
8708.1090		--- Other	35
		- Other parts and accessories of bodies (including cabs):	
		-- Safety seat belts:	
8708.2110		--- For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190	35
8708.2120		--- For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8708.2190		--- Other	35
		-- Other:	
		--- For vehicles of heading 87.01:	
8708.2911		---- (A) Following components for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	35
		(1) Battery carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly	
		(3) Cross members for frame	

PCT CODE		DESCRIPTION (4)	CD % (5)
Heading / (1)	Statistical (2)		
		(4) Floor mat assembly set	
		(5) Foot steps for cabin entry	
		(6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type) ; Brackets for exhaust pipe; Brackets / support for air and vacuum tank ; Brackets for mounting pedal set ; Brackets assembly for leaf spring assembly (casting) ; Brackets for air cleaner	
		(7) Frame assembly	
		(8) Gussets / stiffeners for frame	
		(9) Licence plate assembly and parts thereof	
		(10) Long members for frame (4x2 vehicles only)	
		(11) Mounting support for spare wheel carrier	
		(12) Rear body trim	
		(13) Rear member assembly for cabin mounting	
		(14) Shroud for fan	
		(15) Sun visor	
		(B) Following components for agricultural tractors of sub - heading 8701.9020	
		(1) Battery box assembly and parts thereof	
		(2) Body shield / guard PTO	
		(3) Cowl radiator assembly and parts thereof	
		(4) Fan shroud assembly and parts thereof	
		(5) Fender assemblies and parts thereof	
		(6) Filler neck for lubricating oil	
		(7) Flaps for front hood	
		(8) Foot rest	
		(9) Foot step / foot board assemblies and parts thereof	
		(10) Grill assembly / hood cowling assembly and parts thereof	
		(11) Guard / protector for PTO	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(12) Heat shields	
		(13) Hood assembly and parts thereof	
		(14) Instrument panels	
		(15) Seat support assembly and parts thereof	
		(16) Side channels	
		(17) Side grill	
		(18) Support for front throttle	
		(19) Warning indicator housing	
8708.2919		--- Other	35
8708.2920		--- Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
		(1) Battery carrier assembly and parts thereof	
		(2) Cross members for frame	
		(3) Engine hood and parts thereof	
		(4) Floor assembly and parts thereof	
		(5) Frame assembly	
		(6) Gussets / stiffeners for frame	
		(7) Licence plate assembly	
		(8) Long members for frame (for buses exceeding seating capacity for 35 persons)	
		(9) Outrigger and meter panel for installing instruments (sheet metal)	
		(10) Roof assembly and parts thereof	
		(11) Shroud for fan	
		(12) Side body assembly and parts thereof	
		--- For vehicles of heading 87.03:	
8708.2931		---- (A) Following components for motor cars of heading 87.03	35
		(1) Air outlet assembly	
		(2) Anchor for spare tyre and parts thereof	
		(3) Apron assembly for front fender and parts thereof	
		(4) Arm rest for door trims	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Ash trays and parts thereof	
		(6) Battery trays, clamps, bands and parts thereof	
		(7) Bezels for inside door handles	
		(8) Bottom channel for holding window glass	
		(9) Bracket rear suspension	
		(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
		(11) Console box assembly and parts thereof	
		(12) Cover assembly for spare wheel and parts thereof (hard board type)	
		(13) Cover Fuel pipe (for vehicles upto 1200cc)	
		(14) Cross member assemblies for floors and parts thereof	
		(15) Cross member for roof	
		(16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)	
		(17) Door assemblies (for vehicles not exceeding 800cc) (complete)	
		(18) Door checker/ stopper assemblies and parts thereof	
		(19) Door gussets (for vehicles upto 800cc)	
		(20) Door handles inside and parts thereof	
		(21) Door handles outside and parts thereof	
		(22) Door seals for service holes (PE Sheet type)	
		(23) Engine compartment assembly (complete)	
		(24) Engine under covers (dust/ mud/ splash protectors)	
		(25) Extensions for rear floor cross members	
		(26) Floor assemblies (complete)	
		(27) Fresh air control assembly (for vehicles not exceeding 800cc)	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(28) Front floor panels (for vehicles not exceeding 1200cc)	
		(29) Front hood assembly (complete)	
		(30) Front radiator grill (non plated) and parts thereof	
		(31) Garnishes and trims (inner/ outer) other than chrome plated	
		(32) Handles window regulator and parts thereof	
		(33) Heat insulators/ baffles for floor insulation from exhaust pipe	
		(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels	
		(35) Housing/ box fuel Inlet	
		(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof	
		(37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)	
		(38) Inner pillars/ reinforcements for side body	
		(39) Instrument panel complete excluding foamed	
		(40) Linings/ guards for fender and wheel housing	
		(41) Link rods for activating door latches	
		(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)	
		(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)	
		(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)	
		(45) Member cowl and parts thereof	
		(46) Member for engine mounting (for vehicles not exceeding 800cc)	
		(47) Member steering support and parts thereof	

Heading / Sub-heading	Statistical suffix	DESCRIPTION	
(1)	(2)	(3)	(4)
		(48) Member tail end (for vehicles not exceeding 800cc)	
		(49) Package tray trim/ trim partition	
		(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)	
		(51) Panel assembly for head lamp support/ mounting and parts thereof	
		(52) Panel assembly for rear combination lamp mounting and parts thereof	
		(53) Panel complete rear skirt and parts thereof	
		(54) Panel dash (sheet metal) (for vehicles not exceeding 1200cc)	
		(55) Panel dash side (for vehicles not exceeding 1200cc)	
		(56) Panel front fenders (for vehicles not exceeding 1200cc)	
		(57) Panel grill lower (for vehicles not exceeding 800cc)	
		(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)	
		(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)	
		(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)	
		(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)	
		(63) Panels for partition and support to package tray trim / and parts thereof	
		(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(65) Panels side body (for vehicles not exceeding 800cc)	
		(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)	
		(67) Protective moldings for doors	
		(68) Rails for center roof and reinforcements, assemblies and parts thereof	
		(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)	
		(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)	
		(71) Reinforcements for center floor cross members	
		(72) Reinforcements for strikers and hinges	
		(73) Rod/stay/prop for hood support assembly and parts thereof	
		(74) Roof head lining (except those meant for sunroof)	
		(75) Roof panel (for vehicles not exceeding 800cc) (complete)	
		(76) Shroud for fan	
		(77) Side body assembly (complete)	
		(78) Side member assemblies for rear floors and parts thereof	
		(79) Side members/ reinforcement for main floor and parts thereof	
		(80) Side sill panel assemblies for main floor, and parts thereof	
		(81) Silencer/ insulation sheets inner) for dash panel	
		(82) Sound deadening/ insulation/ silencer sheets for floor	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(83) Strikers for rear seat holding	
		(84) Sun Visor	
		(85) Torsion bars for hinges of luggage compartment	
		(86) Trim door opening	
		(87) Upper front member for hood latch (for vehicles not exceeding 1200cc)	
		(88) Upper rail/member/frame for back window assembly and parts thereof	
		(89) Wheel housing mudguards/ mud flaps	
		(B) Following components for vehicles of sub-heading 8703.2113	
		(1) Anchor for spare tyre and parts thereof	
		(2) Ash trays and parts thereof	
		(3) Battery trays, clamps, bands, box and parts thereof	
		(4) Bottom channel for holding window glass	
		(5) Bracket/ reinforcement/ hangers for suspension	
		(6) Brackets for seat belts	
		(7) Case/ bazel for inside door handles	
		(8) Chassis and parts thereof	
		(9) Cross member assemblies for floor and parts thereof	
		(10) Door assemblies (except front door)	
		(11) Door seals for service holes(PE sheet type)	
		(12) Emblems	
		(13) Engine under cover(dust, mud, splash protectors)	
		(14) Floor assemblies	
		(15) Floor mats	
		(16) Frame floor side	
		(17) Frame for front suspension	
		(18) Frame roof front/ plate side and parts thereof	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(19) Front body	
		(20) Front floor panels and parts thereof	
		(21) Garnish head lamp and centre	
		(22) Garnish, side defroster cover, Control lever	
		(23) Handles, inside pull and parts thereof, except sliding door handles	
		(24) Handles, outside and parts thereof, except sliding door handles	
		(25) Handles, window regulator and parts thereof	
		(26) Inner pillars/ reinforcements for side body	
		(27) Inner/ outer panel for rear quarter	
		(28) Instrument panel complete, excluding foamed	
		(29) Knob door inside lock	
		(30) Link rods for activating door latches	
		(31) Member floor side	
		(32) Member for engine room	
		(33) Pan rear floor and parts thereof	
		(34) Panel engine room	
		(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
		(36) Panels for rear wheel housing (inner) and parts thereof	
		(37) Parts of instrument panel other than those classifiable under Chapter 90(excluding foamed parts and lid glove box)	
		(38) Pillar front outer	
		(39) Reinforcements floor side	
		(40) Retainer licence plate	
		(41) Service lid, rear floor	
		(42) Shroud for fan	
		(43) Shut stop for center door	
		(44) Side body assembly	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(45) Side member assemblies for floor and parts thereof	
		(46) Side sills, front and centre (inner)	
		(47) Sill rear side inner	
		(48) Splash plate for radiator	
		(49) Sun visor	
		(50) Trim rail roof	
		(51) Wheel housing mud guards/ mud flaps	
		(C) Following components for vehicles of sub-heading 8703.2193	
		(1) Bar for side window	
		(2) Battery trays, clamps, bands and parts thereof	
		(3) Bezels for inside door handles	
		(4) Bracket rear licence plate	
		(5) Carrier for spare tyre and parts thereof	
		(6) Cover assembly for spare wheel	
		(7) Door handles inside/pull and parts thereof	
		(8) Door handles outside and parts thereof	
		(9) Door seals for service holes (PE Sheet type)	
		(10) Duct ventilator/hose defroster	
		(11) Emblems/Stickers	
		(12) Floor mat (plastic)	
		(13) Garnish head lamp	
		(14) Handles window regulator and parts thereof	
		(15) Head lamp support	
		(16) Knob for door lock	
		(17) Mud flaps	
		(18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(19) Rod/stay/prop hood support assembly and parts thereof	
		(20) Service lid rear floor	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(21) Sound deadning/ insulation/ silencer sheets for floor	
		(22) Stay for radiator support	
		(23) Stay hood lock opener	
		(24) Sun Visor	
		(D) Following components for vehicles of sub-heading 8703.3223	
		(1) Battery tray assembly and parts thereof	
		(2) Cross member (rear)	
		(3) Door checkers	
		(4) Door handle outside	
		(5) Door handles (inner / outer)	
		(6) Door seals (PE sheet type)	
		(7) Dust cover assembly and parts thereof, for gear change / control lever	
		(8) End plate	
		(9) Filler neck assembly	
		(10) Floor mat assemblies	
		(11) Front grill / radiator grill	
		(12) Gear box cover assembly for dust / mud protection	
		(13) Gusset plates for engine compartment	
		(14) Heat insulators	
		(15) Heat protector for exhaust manifold	
		(16) Hood cover / soft top	
		(17) Hood sticks	
		(18) Lining for roof	
		(19) Mud covers for engine	
		(20) Mudguard / mud flaps	
		(21) Opener filler lid	
		(22) Pad for Roof Headlining	
		(23) Plastic linings for wheel housing / fender	
		(24) Plate assembly for hand brake mounting	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(25) Plate holder set for mounting cable for hood opening	
		(26) Reinforcement for bumpers	
		(27) Reinforcements for front floor	
		(28) Reinforcements for roof (sheet metal)	
		(29) Reinforcements for seat belts	
		(30) Reinforcements for storage box / jack box	
		(31) Rod/prop for hood support and parts thereof	
		(32) Side body gussets	
		(33) Side plates for floor	
		(34) Side sills for floor	
		(35) Sound deadening / silencer sheet	
		(36) Stay for fan shroud	
		(37) Stay for radiator	
		(38) Step assembly rear and mounting brackets	
		(39) Sun visor	
		(40) Windshield header panel / Rail	
		(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Air intake grills for fenders / side grill	
		(2) Bonnet buffer and wind screen staples	
		(3) Centre facia consol assembly (central part of instrument panel) and parts thereof	
		(4) Channels for body drain	
		(5) Check link cover (strap) for internal door hinge	
		(6) Cubby box (Console Tunnel base)	
		(7) Door glass holding channel	
		(8) Door Trim (Casing)	
		(9) Emblems	
		(10) Escutcheon (Bazel) for window regulator	
		(11) Escutcheon for sill for lock control	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(12) Floor mats	
		(13) Gear box tunnel pad (insulation)	
		(14) Handles for tail doors	
		(15) Handles for window regulators	
		(16) Header rails and parts thereof	
		(17) Hood cover (soft top tarpauline)	
		(18) Hood sticks and parts thereof for soft top mounting	
		(19) Inside handles for doors	
		(20) Lamp guards	
		(21) Lid assembly for locker / storage and parts thereof	
		(22) Locking angle for locker / storage lids	
		(23) Plate assembly for hand brake mounting	
		(24) Radiator grill assembly and parts thereof	
		(25) Rear curtain rod and clamp	
		(26) Rear mud flaps	
		(27) Roll over bar assembly and parts thereof	
		(28) Shedder assembly (PE plastic sheet type) for door insulation	
		(29) Side running board	
		(30) Step assemblies and parts thereof	
		(31) Sunvisors	
8708.2939		---- Other	35
		--- For vehicles of heading 87.04:	
8708.2941		---- (A) Following components for vehicles of sub-heading 8704.2190	35
		(1) Ash tray and parts thereof	
		(2) Battery tray and parts thereof	
		(3) Box for tuner	
		(4) Brace for instrument panel	
		(5) Braces for apron	
		(6) Channel assay roof drip	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(7) Cross members for front floors	
		(8) Deck assembly and parts thereof	
		(9) Door handle outside	
		(10) Door seals (PE sheet type)	
		(11) Door trims (Board type only)	
		(12) Ducts for heater / defroster / ventilation	
		(13) Dust covers	
		(14) Emblems for vehicles	
		(15) Floor mat assemblies	
		(16) Front grill	
		(17) Garnishes	
		(18) Handle for door window mechanism	
		(19) Heat insulators for floor	
		(20) Inner panel for upper back window	
		(21) Inner side members for front floor	
		(22) Lining for roof	
		(23) Louvers for cowl top	
		(24) Louvers for quarter ventilation	
		(25) Mud covers for engine	
		(26) Mudguard	
		(27) Pad for Roof Headlining	
		(28) Plastic linings for wheel housing / fender	
		(29) Plate for rear wheel housing	
		(30) Reinforcement for bumpers	
		(31) Reinforcement for floor panel / member floor side (cab)	
		(32) Reinforcement for instrument panel or member steering support	
		(33) Rod / prop for hood support	
		(34) Scuff Plates	
		(35) Shroud for fan	
		(36) Side panel for cowl top	
		(37) Sills for floors	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(38) Sound deadening / Silencer sheet	
		(39) Sun visor	
		(40) Trims for seaming welts	
		(41) Windshield header panel / Rail	
		(B) Following components for vehicles of sub - heading 8704.3190	
		(1) Ash tray and parts thereof	
		(2) Bars for protection rear glass	
		(3) Cases / Bezels for inside handles	
		(4) Channel for glass door support and rubber thereof	
		(5) Chassis and parts thereof excluding frame rear for floor	
		(6) Cover Frame Floor	
		(7) Cross member assemblies and parts thereof (sheet metal)	
		(8) Door handles (inside / Outside)	
		(9) Door trims and parts thereof	
		(10) Frame for front floor	
		(11) Frame for front suspension	
		(12) Frame roof front and parts thereof	
		(13) Front / radiator grill and parts thereof	
		(14) Front pillars (inner / outer) and parts thereof	
		(15) Front show and parts thereof	
		(16) Garnishes / Covers / Ventilators and parts thereof	
		(17) Handle for closing deck gate	
		(18) Handle for door window mechanism	
		(19) Holder Jack	
		(20) Instrument panel and parts thereof excluding foamed	
		(21) Insulator for deck floor (sheet metal)	
		(22) Knob for door lock	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(23) Licence plate, brackets and parts thereof	
		(24) Mat for floor (plastic)	
		(25) Member assemblies for floor and parts thereof (sheet metal)	
		(26) Members, brackets and panels for service lid	
		(27) Mud flaps / mud guards (plastic)	
		(28) Panel / member engine room	
		(29) Panel Cab Back and parts thereof	
		(30) Panel floor front ; floors assemblies and parts thereof (sheet metal)	
		(31) Rear deck and parts thereof	
		(32) Rear Gate and parts thereof	
		(33) Reinforcements for suspension	
		(34) Roof head lining	
		(35) Roof, roof assemblies and parts thereof	
		(36) Seat locks and parts thereof	
		(37) Shroud for fan	
		(38) Side sill	
		(39) Splash panel for engine	
		(40) Splash plate for radiator	
		(41) Sun visor	
		(42) Wheel housing inner and parts thereof	
8708.2942		- - - (A) Following components for vehicles of sub - heading 8704.2219	35
		(1) Battery Carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly and parts thereof	
		(3) Cargo body / deck and parts thereof	
		(4) Cross member for frame	
		(5) Cushion for engine mounting	
		(6) Door trim assembly (Board / PVC type)	
		(7) Emblems	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(8) Floor mat	
		(9) Frame assembly	
		(10) Front brackets for cabin mounting	
		(11) Front radiator grill	
		(12) Gussets / stiffeners for frame	
		(13) Licence plate assembly	
		(14) Panel for front corner assembly (sheet metal)	
		(15) Rear member assembly for cabin mounting and parts thereof	
		(16) Shroud for fan	
		(17) Splash boards for mud flap mounting	
		(18) Splash covers for engine	
		(19) Sun visors	
		(B) Following components for vehicles of sub - heading 8704.2299	
		(1) Battery Carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly and parts thereof	
		(3) Cargo body / deck and parts thereof	
		(4) Cross members for frame	
		(5) Door trim assembly (Board / PVC type)	
		(6) Dust protection seal for doors (PE sheet type)	
		(7) Entry steps for cabin	
		(8) Floor mat	
		(9) Frame assembly	
		(10) Gussets / stiffeners for frame	
		(11) Licence plate assembly and parts thereof	
		(12) Long members for frame	
		(13) Rod / Prop / support for bonnet	
		(14) Scuff plates	
		(15) Shroud for fan	
		(16) Splash covers for engine	

PCT CODE		DESCRIPTION	CD %
Sub heading	Particulars		
(1)	(2)	(3)	(4)
		(17) Sun visors	
		(18) Trim for front pillar	
		(C) Following components for vehicles of sub - heading 8704.2390	
		(1) Battery Carrier assembly and parts thereof	
		(2) Bracket assembly front for cabin mounting	
		(3) Cabin tilt stay stopper assembly and parts thereof	
		(4) Cross members for frame	
		(5) Dust protection seal for doors (PE sheet type)	
		(6) Entry steps for cabin	
		(7) Floor mat	
		(8) Frame assembly	
		(9) Gussets / stiffeners for frame	
		(10) Licence plate assembly and parts thereof	
		(11) Long members for frame (6x2 vehicles only)	
		(12) Member assembly for mounting engine and parts thereof	
		(13) Rear body trim (other than injection moulded)	
		(14) Rod / prop / support for bonnet	
		(15) Scuff plates	
		(16) Sun visor	
		(17) Trim for front pillar	
8708.2949		- - - - Other	35
8708.2990		- - - Other	35
		- Brakes and servo-brakes; parts thereof:	
8708.3010		- - - (A) Following components for vehicles of heading 87.01	35
		(1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub- heading 8701.9020	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(2) Brake assembly for tractors of sub - heading 8701.9020	
		(3) Brake bands for tractors of sub - heading 8701.9020	
		(4) Brake drums and air / vacuum tanks for vehicles of sub- heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(5) Brake drums for tractors of sub - heading 8701.9020; Mounted brake linings for tractors of sub heading 8701.9020	
		(6) Brake pedal assemblies and parts thereof for tractors of sub - heading 8701.9020	
		(7) Cam shafts for brake for tractors of sub - heading 8701.9020	
		(8) Cross shaft assembly and parts thereof for tractors of sub - heading 8701.9020	
		(9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of subheading 8701.9020	
		(10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(11) Rod and yoke assembly and parts thereof for tractors of sub - heading 8701.9020	
		(B) Following components for vehicles of heading 8702.1090 and 8702.9090	
		(1) Air tanks and vacuum tanks for brakes	
		(2) Lever assembly for parking brake / hand brake (for vehicles of seating capacity less than 35 persons)	
		(3) Oil/air pipes and brake drums,	
		(4) Brake pedal assembly and parts thereof	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8708.3020		--- Following components for vehicles of heading 8703:	35
		(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225	
		(2) Brake tubes, pipes and their covers of motor cars of heading 8703 and vehicles of sub- headings 8703.2113 and 8703.3223	
		(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115.	
		(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub- heading 8703.2113	
		(5) Disc/ drum brake of motor cars of heading 8703 and vehicles of sub- headings 8703.2113 and 8703.2193	
		(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of sub- heading 8703.2193	
		(7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193 and 8703.3223	
		(8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193	
		(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of subheadings 8703.3223;	
		--- For vehicles of heading 87.04:	
8708.3031		---- (A) Following components, of vehicles of sub - heading 8704.2190:	35
		(1) Brake Drum	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(2) Brake tubes	
		(3) Front brake Disc	
		(4) Parking brake cable	
		(B) Following components, of vehicles of sub - heading 8704.3190	
		(1) Brakes	
		(2) Brake tubes/ pipes	
		(3) Brake drums	
		(4) Lever assembly for parking brake and parts thereof	
		(5) Mounted brake linings	
		(6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof	
8708.3032		---- (A) Following components, of vehicles of sub - heading 8704.2219	35
		(1) Air tanks / vacuum tanks	
		(2) Brake drums	
		(3) Lever assembly for parking brake / hand brake	
		(4) Oil and air pipes / tubes	
		(B) Following components, of vehicles of sub - heading 8704.2299	
		(1) Brake drums	
		(2) Lever assembly for parking brake / hand brake	
		(3) Oil and air pipes / tubes	
		(4) Brake pedal assembly and parts thereof	
		(C) Following components, of vehicles of sub - heading 8704.2390	
		(1) Brake drums	
		(2) Lever assembly for parking brake / hand brake	
		(3) Oil and air pipes / tubes	
8708.3039		---- Other	35
8708.3090		--- Other	35

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / (1)	Statistical (2)		
		--- Other	
		- Gear boxes and parts thereof	
8708.4010		--- Following components for agricultural tractors of sub heading 8701.9020	35
		(1) Gear boxes	
		(2) Bottom cover plate for gear box housing	
		(3) Cover / Cup for gear shift lever	
		(4) Cover assembly for drive shift bearing for use in gear box	
		(5) Cover plates for gear box	
		(6) Cover shift tower for gear box	
		(7) Gear box housing	
		(8) Housing for gear shift lever	
		(9) Knob for gear shift lever	
		(10) Lever 3rd and 4th / Fork Third (for gear box)	
		(11) Lever assembly transmission / gear shift lever and parts thereof	
		(12) Lever for 1st and 2nd gate / gear	
		(13) Lever for reverse gear	
		(14) Lever planetary / lever assembly splitter and parts thereof	
		(15) Plate for mounting gear shift lever	
		(16) Plunger	
		(17) Plunger / dog for gear box	
		(18) Retainer for main drive shaft for use in gear box	
		(19) Rod splitter for gear box	
		(20) Seat for spring for use in gear box	
		(21) Selector 3rd / Gate 3rd and 4th for gear box	
		(22) Selector for planetary shaft / support for splitter for gear box	
		(23) Shaft / fork for clutch release	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(24) Shift tower for gear box	
		(25) Shift tower for gear box	
		(26) Shifter rails / rods	
		(27) Shifter rails / rods for gear box	
		(28) Supports for splitters	
		(29) Top cover assembly for gear box and parts thereof	
		(30) Shaft for differential lock	
		(31) Shaft reverse/shaft reverse cluster	
8708.4090		- - - Other	35
		- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof	
8708.5010		--- (1) Built up drive axles with hub and brake drum for vehicles of 'sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; (2) Wheel hubs for axles for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(3) Built up drive axles for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 80HP), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 80 hp), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 55HP), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub heading 8701.9020	
		(4) Built up Non driving axles with hub and brake drums for vehicles of sub - headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 ; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of sub heading 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of sub- heading 8701.9020; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of sub heading 8701.9020	
8708.5020		--- (1) Built up drive axles for vehicles of sub - heading 8703.2115; (2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115	35
		(3) Built up Non driving axles for motor cars of heading 8703 (of engine capacity upto 1200cc) and vehicles of sub- heading 8703.2113; (4) Cap spindle for grease , Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; (5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193; Hub for front axle for vehicle of sub heading 8704.2190; (6) Cap spindle for grease for vehicles of sub heading 8704.3190	
		(7) Propeller shaft for vehicles of sub heading 8703.2193	
		(8) Housing rear axle and propeller shaft for vehicles of sub- heading 8703.2113 and 8704.3190	
8708.5090		--- Other	35
		- Road wheels and parts and accessories thereof:	
8708.7010		--- Road wheels (excluding casted), rims, discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.2115	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
8708.7020		--- Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of sub-headings 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 (6x2 vehicles only)	35
8708.7090		--- Other	35
		- Suspension System and parts thereof (including Shock absorbers)	
8708.8010		--- (1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.3190 and 8703.2115 (2) Parts of shock absorber for the vehicle of sub heading 8703.2115	35
8708.8020		--- Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040 and 8701.9060	35
8708.8090		--- Other	35
		- Other parts and accessories:	
		-- Radiators and parts thereof	
8708.9110		--- Radiator of a kind with aluminum core	35
8708.9120		--- Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225	35
8708.9130		--- Radiator other than aluminum core, for vehicles of sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
		(2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub heading 8701.9020	
8708.9190		--- Other	35
		-- Silencers (Mufflers) and exhaust pipes; parts thereof	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8708.9210		--- Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225	35
8708.9220		--- Silencers, mufflers and exhaust pipes for vehicles of sub-headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8708.9290		--- Other	35
		-- Clutches and parts thereof:	
8708.9310		--- (1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200CC for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	35
		(2) Lower plate for clutch housing (other than clutch plate) for vehicles of sub-heading 8703.2193	
		(3) Arm clutch release for motor cars of heading 87.03 exceeding 1200cc	
8708.9320		--- Following parts for agricultural tractors of sub-heading 8701.9020 : (1) Clutches (with or without driven plates) (2) Fork for clutches	35
8708.9390		--- Other	35
		-- Steering wheels, steering columns and steering boxes; and parts thereof	
8708.9410		--- (1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190	35
		(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(3) Covers for steering column for motor cars of heading 87.03 and vehicles of sub- heading 8703.2113 and 8704.3190	
		(4) Steering column for vehicles of sub- heading 8703.2113	
		(5) Bracket steering gear box for vehicles of sub- heading 8703.2113; (6) steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115	
8708.9420		--- (1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219	35
		(2) Steering wheels, steering columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub - heading 8701.9020	
8708.9490		- - - Other	35
8708.9500		- - Safety Air bags with inflator system; parts thereof	35
		- - Other:	
8708.9910		--- Following components for vehicles of heading 87.01:	35
		(A) For vehicles of heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(1) Battery cover	
		(2) Fuel tank	
		(3) Fuel tank bands / supports / brackets / stripes	
		(4) Out side mirror stay assembly	
		(5) Pin for mounting leaf springs (4x2 vehicles only)	
		(6) Retainer / holder for center bearing (4x2 vehicles only)	
		(7) Shackles for leaf spring assembly	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(8) Stiffener for fly wheel housing (4x2 vehicles only)	
		(9) Towing hooks	
		(10) Upper pad for front leaf assembly (4x2 vehicles only)	
		(B) Following components, of agricultural tractors of sub - heading 8701.9020	
		(1) Adapter plate / engine mounting bracket	
		(2) Adaptor for techo meter drive (for tractors upto 80 HP)	
		(3) Air cleaner housing assembly and parts thereof	
		(4) Air intake pipes / tubes (for tractors upto 80 HP)	
		(5) Anchor for check chain	
		(6) Anchor plate	
		(7) Angle drive	
		(8) Arm for hydraulic lift	
		(9) Arm lift ram for hydraulic mechanism	
		(10) Balls (Cat I and II)	
		(11) Battery retainer assembly and parts thereof	
		(12) Brackets excluding those for throttle control, consol panel and stop light switch	
		(13) Cable for tractors meter / hour meter	
		(14) Cam position assembly for hydraulic lift mechanism	
		(15) Cap for lift cover	
		(16) Chain assembly / adjuster lower link and parts thereof	
		(17) Check chain assembly and parts thereof	
		(18) Clutch pedal	
		(19) Collar pre - cleaner / shield air cleaner (for tractors upto 80 HP)	
		(20) Connecting rod for hydraulic mechanism	

PCT CODE		DESCRIPTION (3)	CN % (4)
(1)	(2)		
		(21) Control Beam	
		(22) Cooling fan blade	
		(23) Cover lift pump for hydraulics	
		(24) Cover starter motor	
		(25) Deck for fuel tank support	
		(26) Deck for mounting seats	
		(27) Drip tray	
		(28) End implement	
		(29) Exhaust elbow	
		(30) Fork for levelling	
		(31) Front moulding (rubber / plastic)	
		(32) Front tube assembly	
		(33) Fuel cut off cable (for tractors upto 80 HP)	
		(34) Fuel pipes	
		(35) Fuel tank assembly and parts thereof	
		(36) Guard / protection for alternator	
		(37) Head for lubricating oil filter	
		(38) High pressure hydraulic pipe	
		(39) Hook support for top link	
		(40) Hose breather / breather assembly	
		(41) Hub / spacer for fan	
		(42) Knuckle for hydraulic mechanism	
		(43) Leveling assembly shaft and parts thereof	
		(44) Lever and cam assembly for hydraulic lift and parts thereof	
		(45) Lever for alternator / brace stretcher	
		(46) Lever for hand throttle	
		(47) Lever for lift control for hydraulic lift	
		(48) Lever for plough lifting mechanics	
		(49) Lever for relay steering control	
		(50) Lever for response control for hydraulic lift	
		(51) Lever for steering control	
		(52) Lever inner selector for hydraulic lift	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(53) Lever quadrant cross shaft hydraulic mechanism	
		(54) Lift rod assembly and parts thereof	
		(55) Link assembly control for hydraulic machinism	
		(56) Link assembly for hydraulic lift	
		(57) Link for pivot pedal	
		(58) Link for PTO clutch	
		(59) Lower link assembly	
		(60) Packing for fuel tank	
		(61) Pad for PTO relay	
		(62) Pads for pedals	
		(63) Parts of fuel sedimentary assembly	
		(64) Pin for beam control	
		(65) Pin for supporting hydraulic mechanism	
		(66) Piston assembly for hydraulic mechanism and parts thereof	
		(67) Pivot shaft for hydraulic lift	
		(68) Plate cover for rear axle	
		(69) Plate draft response for hydraulic lift	
		(70) Plate engine lifting / eye engine lifting	
		(71) Pre cleaner assembly and parts thereof	
		(72) Protection sheet for starter motor	
		(73) Pull rod for stopping engin	
		(74) Quadrant assembly and parts thereof	
		(75) Radiator elbow	
		(76) Response cover assembly for hydraulic lift and parts thereo	
		(77) Retainer for ball	
		(78) Rocker cove	
		(79) Rod / shaft for throttle pedal	
		(80) Sector for draft control	
		(81) Selective assembly and parts thereo	
		(82) Shaft / pin for lower lin	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(83) Shaft for fuel pump activation	
		(84) Shaft for ram extension	
		(85) Shield for bearing set	
		(86) Shim for fuel tank support	
		(87) Sleeve for lift control	
		(88) Spacer for fuel injection pump	
		(89) Spacer for transmission	
		(90) Spacer rings for fan blades	
		(91) Stand pipe for hydraulic lift mechanism	
		(92) Steering arms	
		(93) Stop reverse shaft	
		(94) Strap for fuel tank (for tractors upto 80 HP)	
		(95) Suction pipe for hydraulic oil	
		(96) Support / bracket for fuel tank (for taractors upto 80 HP)	
		(97) Support for foot steps	
		(98) Support for front axle	
		(99) Support for lift pump	
		(100) Support for throttle	
		(101) Support for vacuum pump drive	
		(102) Support for water pump	
		(103) Throttle control	
		(104) Throttle control assembly and parts thereof (for tractors upto 80 HP)	
		(105) Throttle pedal	
		(106) Top link assembly and parts thereof	
		(107) Towing hooks	
		(108) Track rod adjustor	
		(109) Tube assembly for rear axle and parts thereof	
		(110) Water body / elbow water pump	
		(111) Water inlet / water connection	
		(112) Water outlet / pipe outlet	
		(113) Weight for frame	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(114) Wrapper assembly and parts thereof	
8708.9920		--- Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
		(1) Accelerator / Brake / Clutch pedal assemblies and parts thereof	
		(2) Air cleaner housing	
		(3) Battery cover	
		(4) Boot for gear shift	
		(5) Brace for adjusting generator / alternator	
		(6) Brackets for mounting air cleaner	
		(7) Brackets for mounting engine (casting and sheet metal)	
		(8) Brackets for mounting exhaust pipes	
		(9) Brackets for mounting leaf springs	
		(10) Brackets for mounting shock absorbers	
		(11) Fuel tank	
		(12) Fuel tank bands / supports / brackets / stripes	
		(13) Hanger for engine lifting	
		(14) Lever and bracket of stabilizer bar	
		(15) Mounting support for spare wheel carrier	
		(16) Pins for mounting leaf springs	
		(17) Retainer / holder for center bearing	
		(18) Shackles for leaf spring assembly	
		(19) Towing hooks	
		(20) U Bolts for leaf springs	
		(21) Upper pad for front leaf spring assembly	
8708.9930		--- For the vehicles of heading 87.03:	35
		(A) Following components for motor cars of heading 87.03	
		(1) Air cleaner housing assembly and parts thereof	
		(2) Arms for fan belt adjusting	
		(3) Bracket for generator	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
		(4) Bracket for holding jack	
		(5) Bracket for jacking (for vehicles upto 1200cc)	
		(6) Bracket for stabilizing bar (for vehicles upto 1200cc)	
		(7) Bracket front seat inside (for vehicles upto 1200cc)	
		(8) Bracket parking lever	
		(9) Cable assembly for choke and parts thereof	
		(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)	
		(11) Cable for hood latch release and parts thereof	
		(12) Cables for opening fuel lid and parts thereof	
		(13) Cables for opening trunk latch and parts thereof	
		(14) Cap assembly fuel filler maintenance hole	
		(15) Cap assembly fuel filler (for vehicles upto 800cc)	
		(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(17) Fuel filler neck and pipe (other than plastic)	
		(18) Fuel pipe (main)	
		(19) Fuel pipe (return)	
		(20) Fuel tank (other than plastic)	
		(21) Fuel tank bands / brackets for mounting	
		(22) Fuel tube protectors (for vehicles upto 1200cc)	
		(23) Gear shift control rods/ transmission cables (manual type) (for vehicles not exceeding 1200cc)	
		(24) Heater unit (using engine heat) and parts thereof	
		(25) Lever fuel lid latch release	
		(26) Lever gear shift control and parts thereof (manual)	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(27) Lever hood latch release	
		(28) Lever luggage door latch release	
		(29) Lid assembly fuel filler (for vehicles upto 1200cc)	
		(30) Nozzel and hose for wind shield washer	
		(31) Pedal and housing assembly (brake, clutch, accelerator and parts thereof)	
		(32) Protectors for fuel filler pipes	
		(33) Protectors fuel tank	
		(34) Reserve tank and hose assembly for radiator tank and parts thereof	
		(35) Seat track adjuster without reclining mechanism	
		(36) Shield fuel tank filler pipe	
		(37) Towing hooks	
		(38) Washer jar	
		(B) Following components for vehicles of heading 8703.2113	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Arms for fan belt adjusting	
		(4) Bracket for brake fluid reservoir	
		(5) Bracket for fuse box	
		(6) Bracket for generator	
		(7) Bracket for holding jack	
		(8) Bracket for mounting radiator	
		(9) Bracket for suspension	
		(10) Brake fluid reservoir assembly and parts thereof	
		(11) Cable assembly for accelerator and parts thereof	
		(12) Cable assembly for choke and parts thereof	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
		(14) Fuel filler neck and pipe	
		(15) Fuel tank (other than plastic)	
		(16) Gear shift control rods/ transmission cables	
		(17) Hanger for muffler	
		(18) Hooks for engine lifting	
		(19) Lever gear shift control and parts thereof	
		(20) Nozzel and hose for wind shield washer	
		(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
		(22) Reserve tank and hose assembly for radiator water and parts thereof	
		(23) Spare wheel carrier and bolt assembly	
		(24) Support set for gear shift arm	
		(25) Towing hooks	
		(26) Washer jar	
		(C) Following components for vehicles of sub-heading 8703.2193	
		(1) Arms for fan belt adjusting	
		(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(3) Fuel tank	
		(4) Lifting hooks for engine	
		(5) Link rods for activating door latches	
		(6) Nozzel wind shield washer	
		(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof	
		(8) Plate cylinder block	
		(9) Plates, seats, hangers, shackles (inner/ outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(10) Reserve tank and hose assembly for radiator water and parts thereof	
		(11) Washer jar	
		(D) Following components for vehicles of heading 8703.3223	
		(1) Bands / protective blankets / brackets for fuel tank.	
		(2) Brackets for accelerator cable.	
		(3) Brackets for mounting air cleaner assembly	
		(4) Brackets for mounting bumper	
		(5) Brackets for mounting engine (sheet metal)	
		(6) Brackets for mounting fuse box / relay box	
		(7) Brackets for mounting power steering tank, power steering pump and power steering oil reservoir	
		(8) Brackets for mounting radiator	
		(9) Brackets for mounting silencers / mufflers / exhaust pipes	
		(10) Brackets for mounting suspension (sheet metal)	
		(11) Brackets for mounting vacuum tank	
		(12) Brackets for mudguards	
		(13) Brackets for release mechanism for hood opening	
		(14) Brackets for seats	
		(15) Cable for hood latch release	
		(16) Cable for hood lock control	
		(17) Engine cooling system pipes (metal)	
		(18) Fuel pipe for inlet fuel	
		(19) Fuel tubes, main and return	
		(20) Knobs for seat reclining knuckles	
		(21) Mounting system for spare wheel	
		(22) Oil cooler pipes (metal)	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(23) Pedal Assembly for accelerator and parts thereof	
		(24) Pedal assembly for clutch and parts thereof	
		(25) Power adjustment screw for hand brake	
		(26) Radiator pipes	
		(27) Resonator for air intake system.	
		(28) Seat Adjusting Track	
		(29) Spare wheel carrier assembly and parts thereof	
		(30) Towing hook	
		(31) Wire protecting pads (foam)	
		(E) Following components for vehicles of sub heading 8703.2115	
		(1) Air filter assembly and parts thereof	
		(2) Battery carrier assembly and parts thereof	
		(3) Brackets	
		(4) Brake oil tank	
		(5) Breather tube	
		(6) Chassis and parts thereof	
		(7) Control cables assemblies and parts thereof	
		(8) Engine mounting bolt; Engine cover	
		(9) Engine mounting bridge / cross member	
		(10) Fuel pipes	
		(11) Fuel tank assembly and parts thereof; cap fuel tank	
		(12) Fuse box assembly and parts thereof	
		(13) Handle grip	
		(14) Internal cock for handle grip	
		(15) Kick starter assembly and parts thereof	
		(16) Knobs	
		(17) Lever assembly gear shift	
		(18) Sleeve for wheel	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(19) Spacer for wheel	
		(20) Speedometer cable assembly and parts thereof	
		(21) Torque rod	
		(22) Wheel nuts	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Accelerator cable	
		(2) Accelerator pedal assembly and parts thereof	
		(3) Air cleaner housing assembly and parts thereof	
		(4) Battery tray assembly and parts thereof	
		(5) Bracket for body floor support	
		(6) Bracket for fuel tank pipes	
		(7) Bracket for mounting body on chassis	
		(8) Bracket for mounting internal light	
		(9) Bracket for power steering oil reservoir	
		(10) Bracket for power steering pump mounting	
		(11) Bracket for radiator mounting	
		(12) Bracket for roll over bar	
		(13) Bracket for silencer / exhaust pipe support	
		(14) Bracket for track rod protection	
		(15) Clutch pipe (feed)	
		(16) Cover for fuse box	
		(17) Cradle / support for fuel tank	
		(18) Cyclone pipe oil drain (sheet metal)	
		(19) Flinger / damper	
		(20) Fuel filler cover assembly and parts thereof	
		(21) Fuel filler neck	
		(22) Gate plate for gear lever retention	
		(23) Hose assembly for washer	
		(24) Internal air duct for heater	
		(25) Lower air duct	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(26) Lower seat for front spring	
		(27) Pipe assembly for fuel and parts thereof	
		(28) Pipe for heater return	
		(29) Retainer for suspension spring	
		(30) Retaining plate for pulley	
		(31) Rings for securing shock absorbers	
		(32) Spare wheel carrier assembly and parts thereof	
		(33) Stay assembly with cover for roll over bar	
		(34) Strap for fuel tank	
		(35) Strut for air cleaner bracket	
		(36) Top plate (plate grommet) for gear change assembly	
		(37) Towing hook	
		(38) Towing ring recovery and lashing assembly and parts thereof	
		(39) Underside protection bar assembly for propeller shaft	
		(40) Washer tank assembly and cap thereof	
8708.9940		--- Following components for vehicles of sub - heading 87.04	35
		(A) For vehicles of sub- heading 8704.2190:	
		(1) Air cleaner housing (sheet metal type)	
		(2) Air intake duck for air cleaner assembly	
		(3) Bands / protective blankets / brackets for fuel tank.	
		(4) Cable for hood lock control	
		(5) Clutch Oil Tube	
		(6) Duct snorkel	
		(7) Filler neck assembly	
		(8) Fuel tank (metal type)	
		(9) Fuel tubes, main and return (metallic Type)	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(10) Heat insulators	
		(11) Jar assembly washer	
		(12) Mounting system for spare wheel	
		(13) Neck assembly for fuel tank	
		(14) Pedal Assembly for accelerator and parts thereof	
		(15) Protector for fuel tank	
		(16) Radiator pipes	
		(17) Reserve tank for radiator	
		(18) Resonator for air intake system.	
		(19) Rods for activating door latches	
		(20) Rods for radiator support	
		(21) Seat Adjusting Track	
		(22) Shackles / shackle plates / pins / hangers for leaf springs	
		(23) Towing hook	
		(24) U bolt for leaf springs	
		(25) vacuum tank	
		(B) Following components, for vehicles of sub - heading 8704.3190	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Battery box / battery clamp / battery band	
		(4) Battery cover	
		(5) Brackets for brake fluid reservoir, washer tank and water reservoir tank	
		(6) Brackets for fuel box	
		(7) Brackets for mounting alternator	
		(8) Brackets for mounting engine / excluding bracket front mount	
		(9) Brackets for mounting radiator	
		(10) Brackets for mounting rear deck	
		(11) Brackets for mounting steering gear box	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
		(12) Brackets for seat belts	
		(13) Brackets for suspension system	
		(14) Brackets sub - cleaner	
		(15) Brake fluid reservoir assembly and parts thereof	
		(16) Bush spring shackle, shackle plates, bumpers, hangers, stoppers and U bolts for leaf springs	
		(17) Cable assemblies for accelerator and choke	
		(18) Emblems	
		(19) Fuel pipes	
		(20) Fuel tank and parts thereof	
		(21) Hooks for lifting engine	
		(22) Lever set for gear shift control	
		(23) Nuts for wheels	
		(24) Pedal Brake, clutch and accelerator assemblies and parts thereof	
		(25) Plate cylinder block	
		(26) Rod / Bracket for tension assembly	
		(27) Rod gear shift select	
		(28) Spare wheel carrier and bolt assembly and parts thereof	
		(29) Stay / Brackets for bumpers	
		(30) Support set for gear shift arm	
		(31) Towing hook	
		(32) Washer jar assembly for wind shield	
		(33) Water reservoir tanks	
		(34) Wind shield washer nozzle assembly	
8708.9950		---- Following components, for vehicles of sub - heading 8704.2219	35
		(A) For vehicles of sub- heading 8704.2219:	
		(1) Air cleaner housing (sheet metal)	
		(2) Air intake pipe and its hood	
		(3) Battery cover	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(4) Boot for gear shift lever.	
		(5) Brace for adjusting generator / alternator	
		(6) Bracket for mounting air cleaner	
		(7) Bracket helper spring	
		(8) Brackets for leaf springs, shock absorbers, exhaust pipes and engine mounting (casting and sheet metal)	
		(9) Fuel tank	
		(10) Fuel tank bands / supports / brackets / stripes	
		(11) Hanger for engine lifting	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Pipe air cleaner to engine	
		(15) Rod assembly for cabin locking mechanism	
		(16) Shackles for leaf springs	
		(17) Stay for cabin entry steps	
		(18) Towing hooks	
		(19) U Bolts for leaf springs	
		(20) Upper pad for front leaf spring assembly	
		(B) Following components, for vehicles of sub - heading 8704.2299	
		(1) Accelerator / Brake / Clutch pedal assembly and parts thereof	
		(2) Air / vacuum tanks for brakes	
		(3) Air cleaner housing assembly and parts thereof (sheet metal)	
		(4) Air intake pipe and its hoods	
		(5) Battery cover	
		(6) Brace for adjusting generator / alternator	
		(7) Brackets for mounting air cleaner, leaf springs, helper springs, shock absorbers and exhaust pipes.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(8) Brackets for mounting engine (casting and sheet metal)	
		(9) Fuel tank	
		(10) Fuel tank bands / supports / brackets / strips	
		(11) Mounting support for spare wheel carrier	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Retainer / holder for center bearing	
		(15) Shackles for leaf springs assembly	
		(16) Stiffener for fly wheel housing	
		(17) Towing hooks	
		(18) U. Bolts for leaf springs	
		(19) Upper pad for front leaf spring assembly	
		(C) Following components, for vehicles of sub - heading 8704.2390	
		(1) Air / vacuum tanks for brakes	
		(2) Air cleaner housing assembly and parts thereof (sheet metal)	
		(3) Air intake pipe and its hood	
		(4) Battery cover	
		(5) Brace for adjusting generator / alternator	
		(6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks	
		(7) Brackets for mounting engine (casting and sheet metal)	
		(8) Fuel tank	
		(9) Fuel tank bands / supports / brackets / stripes	
		(10) Hanger for engine lifting	
		(11) Mounting support for spare wheel carrier	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(14) Pipe air cleaner to engine	
		(15) Retainer / holder for center bearing (6x2 vehicles only)	
		(16) Shackles for leaf spring assembly	
		(17) Stiffener for fly wheel housing (6x2 vehicles only)	
		(18) Towing hooks	
		(19) Upper pad for front leaf spring assembly	
8708.9990		- - - Other	35
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	30
8709.1900		-- Other	30
8709.9000		- Parts	35
87.10		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	
8710.0010		--- Armoured cash carrying vehicles	20
8710.0090		--- Other	20
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 50cc:	
8711.1010		--- Components for the assembly / manufacture of vehicles in any kit form	65
8711.1090		--- Other	65

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	
8711.2010		--- Components for the assembly / manufacture of vehicles, in any kit form	65
8711.2090		--- Other	65
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010		--- Components for the assembly / manufacture of vehicles, in any kit form	65
8711.3020		--- Motorbike rikshaws in CBU	65
8711.3090		--- Other	65
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:	
8711.4010		--- Components for the assembly / manufacture of vehicles, in any kit form	65
8711.4090		--- Other	65
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:	
8711.5010		--- Components for the assembly / manufacture of vehicles, in any kit form	65
8711.5090		--- Other	65
		- Other:	
8711.9010		--- Components for the assembly / manufacture of vehicles, in any kit form	65
8711.9090		--- Other	65
8712.0000		Bicycles and other cycles (including delivery tricycles), not motorised.	35
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
8713.1000		- Not mechanically propelled	5
8713.9000		- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
87.14		Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	
		- Of motorcycles (including mopeds):	
8714.1010		--- Saddles	35
8714.1020		--- Following components for vehicles of heading 87.11:-	35
		(1) Air cleaner assembly and parts thereof	
		(2) Axles (front, rear, collar) and parts thereof	
		(3) Battery Box	
		(4) Bolt for engine mounting	
		(5) Brake cables and parts thereof	
		(6) Brake drums	
		(7) Brake pedal shaft	
		(8) Brake pads	
		(9) Brake rods, linkages and levers	
		(10) Brake shoes/ Mounted brake lining of asbestos	
		(11) Brakes (complete)	
		(12) Cams for brakes	
		(13) Chain case and parts thereof	
		(14) Clutch cables and parts thereof	
		(15) Complete fuel system	
		(16) Complete wheels	
		(17) Fenders and parts thereof	
		(18) Foot rest and parts thereof	
		(19) Frame / chassis and parts thereof	
		(20) Front fork assembly (complete)	
		(21) Fuel pipes / tubes	
		(22) Fuel tank (whether or not painted)	
		(23) Fuel tank cap (with or without lock)	
		(24) Fuse boxes	
		(25) Gear shift lever pad	
		(26) Grips (whether or not twisting) and parts thereof	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		(27) Handle bar and parts thereof	
		(28) Hubs for wheels	
		(29) Lever set kick starter	
		(30) Levers for front brake and clutch, and parts thereof	
		(31) Motorcycle head lamp housing	
		(32) Mudguards / flaps (plastic)	
		(33) Nipples for wheels	
		(34) Parts for rear shock absorber assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers	
		(35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds	
		(36) Rear shock absorbers assembly	
		(37) Rim flaps (other than rubber) for wheels	
		(38) Rims for wheels	
		(39) Side covers and parts thereof	
		(40) Side stands / main stands and parts thereof	
		(41) Silencers / exhaust pipes / mufflers and parts thereof	
		(42) Spokes for wheels	
		(43) Sprockets for wheels	
		(44) Swinging arm assembly and parts thereof except collar and bushing	
		(45) Throttle cables and parts thereof	
		(46) Torque link and parts thereof	
		(47) Regulator rectifier	
		(48) Clutch assembly	
8714.1030		--- Drum gear shift for vehicles of heading 87.11	35
8714.1090		--- Other	35

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8714.2000		- Of carriages for disabled persons	5
		- Other:	
8714.9100		-- Frames and forks, and parts thereof	25
8714.9200		-- Wheel rims and spokes	25
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	
8714.9310		--- Free wheel sprocket wheel for bicycle of heading 87.12	15
8714.9390		--- Other	25
8714.9400		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	25
8714.9500		-- Saddles	25
8714.9600		-- Pedals and crank-gear, and parts thereof	25
8714.9900		-- Other	25
8715.0000		Baby carriages and parts thereof.	20
87.16		Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof.	
		- Trailers and semi- trailers of the caravan type, for housing or camping:	
8716.1010		--- Components for the assembly / manufacture of vehicles, in any kit form	15
8716.1090		--- Other	15
		- Self- loading or self- unloading trailers and semi- trailers for agriculture purposes:	
8716.2010		--- Components for the assembly / manufacture of vehicles, in any kit form	15
8716.2090		--- Other	15
		- Other trailers and semi- trailers for the transport of goods:	
		-- Tanker trailers and tanker semi-trailers:	
8716.3110		--- Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3190		--- Other	15
		-- Other:	

PCT CODE		DESCRIPTION (3)	CD % (4)
(1)	(2)		
8716.3910		- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3990		- - - Other	15
		- Other trailers and semi- trailers:	
8716.4010		- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.4090		- - - Other	15
		- Other vehicles:	
8716.8010		- - - Components for the assembly / manufacture of vehicles, in any kit form	15
8716.8090		- - - Other	15
8716.9000		- Parts	35

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / Sub-heading (1)	Statistical suffix (2)		
8801.0000		Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.	5
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 2,000 kg	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
8802.1200		- - Of an unladen weight exceeding 2,000 kg	5
8802.2000		- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5
8802.3000		- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5
8802.4000		- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5
8802.6000		- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5
88.03		Parts of goods of heading 88.01 or 88.02.	
8803.1000		- Propellers and rotors and parts thereof	5
8803.2000		- Under- carriages and parts thereof	5
8803.3000		- Other parts of aeroplanes or helicopters	5
8803.9000		- Other	5
8804.0000		Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto.	5
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	5
		- Ground flying trainers and parts thereof:	
8805.2100		- - Air combat simulators and parts thereof	5
8805.2900		- - Other	5

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 89.06 if it does not have the essential character of a vessel of a particular kind.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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
8901.2000		- Tankers	10
8901.3000		- Refrigerated vessels, other than those of subheading 8901.20	10
8901.9000		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	5
8902.0000		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	10
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
8903.1000		- Inflatable	20
		- Other:	
8903.9100		- - Sailboats, with or without auxiliary motor	20
8903.9200		- - Motorboats, other than outboard motorboats	20
8903.9900		- - Other	20
8904.0000		Tugs and pusher craft.	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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	0
8905.2000		- Floating or submersible drilling or production platforms	5
8905.9000		- Other	5
89.06		Other vessels, including warships and lifeboats other than rowing boats.	
8906.1000		- Warships	5
8906.9000		- Other	5
89.07		Other floating structures (for example, rafts, tanks, coffer- dams, landing- stages, buoys and beacons).	
8907.1000		- Inflatable rafts	5
8907.9000		- Other	5
8908.0000		Vessels and other floating structures for breaking up.	0

SECTION XVIII

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

Chapter 90

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

Notes.

- 1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 40.16), of leather or of composition
- (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 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 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 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 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 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording

reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 86.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

- (ij) Searchlights or spotlights of heading 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 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 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 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 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 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 90.13.

- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

- 7.- Heading 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, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
9001.1000		- Optical fibres, optical fibre bundles and cables	20
9001.2000		- Sheets and plates of polarising material	20
9001.3000		- Contact lenses	10
9001.4000		- Spectacle lenses of glass	10
9001.5000		- Spectacle lenses of other materials	10
9001.9000		- Other	20
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	5
9002.1900		- - Other	5
9002.2000		- Filters	5
9002.9000		- Other	5
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
		- Frames and mountings:	
9003.1100		- - Of plastics	10
9003.1900		- - Of other materials	10
9003.9000		- Parts	10
90.04		Spectacles, goggles and the like, corrective, protective or other.	
9004.1000		- Sunglasses	5
9004.9000		- Other	10

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / (1)	Statistical (2)		
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	10
9005.8000		- Other instruments	10
9005.9000		- Parts and accessories (including mountings)	10
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006.1000		- Cameras of a kind used for preparing printing plates or cylinders	5
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	5
9006.4000		- Instant print cameras	5
		- Other cameras:	
9006.5100		- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	5
9006.5200		- - Other, for roll film of a width less than 35 mm	5
9006.5300		- - Other, for roll film of a width of 35 mm	5
9006.5900		- - Other	5
		- Photographic flashlight apparatus and flashbulbs:	
9006.6100		- - Discharge lamp ("electronic") flashlight apparatus	5
9006.6900		- - Other	5
		- Parts and accessories:	
9006.9100		- - For cameras	5
9006.9900		- - Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
9007.1000		- Cameras	5
9007.2000		- Projectors	5
		- Parts and accessories:	
9007.9100		-- For cameras	5
9007.9200		-- For projectors	5
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
9008.5000		- Projectors, enlargers and reducers	5
9008.9000		- Parts and accessories	5
[90.09]			
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
9010.1000		- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5
9010.5000		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	5
9010.6000		- Projection screens	5
9010.9000		- Parts and accessories	5
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
9011.1000		- Stereoscopic microscopes	5
9011.2000		- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9011.8000		- Other microscopes	5
9011.9000		- Parts and accessories	5
90.12		Microscopes other than optical microscopes; diffraction apparatus.	
9012.1000		- Microscopes other than optical microscopes; diffraction apparatus	5
9012.9000		- Parts and accessories	5
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	5
9013.2000		- Lasers, other than laser diodes	5
9013.8000		- Other devices, appliances and instruments	5
9013.9000		- Parts and accessories	5
90.14		Direction finding compasses; other navigational instruments and appliances.	
9014.1000		- Direction finding compasses	5
9014.2000		- Instruments and appliances for aeronautical or space navigation (other than compasses)	5
9014.8000		- Other instruments and appliances	5
9014.9000		- Parts and accessories	5
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
9015.1000		- Rangefinders	5
9015.2000		- Theodolites and tachymeters (tachemeters)	5
9015.3000		- Levels	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9015.4000		- Photogrammetrical surveying instruments and appliances	5
9015.8000		- Other instruments and appliances	5
9015.9000		- Parts and accessories	5
90.16		Balances of a sensitivity of 5 cg or better, with or without weights.	
9016.0010		- - - Electronic	5
9016.0090		- - - Other	5
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.	
		- Drafting tables and machines, whether or not automatic:	
9017.1010		- - - Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	5
9017.1090		- - - Other	5
9017.2000		- Other drawing, marking- out or mathematical calculating instruments	10
		- Micrometers, callipers and gauges:	
9017.3010		- - - Micro Meter	10
9017.3020		- - - Callipers and gauges	5
		- Other instruments:	
9017.8010		- - - Measuring rod and tapes	10
9017.8090		- - - Other	10
9017.9000		- Parts and accessories	10
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight- testing instruments.	

PCT CODE			
Sub-heading	suffix		
(1)	(2)	(3)	(4)
		- Electro- diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.1100		- - Electro-cardiographs	5
9018.1200		- - Ultrasonic scanning apparatus	5
9018.1300		- - Magnetic resonance imaging apparatus	5
9018.1400		- - Scintigraphic apparatus	5
9018.1900		- - Other	5
9018.2000		- Ultra- violet or infra- red ray apparatus	5
		- Syringes, needles, catheters, cannulae and the like:	
		- - Syringes, with or without needles:	
9018.3110		- - - With needles	20
9018.3120		- - - Without needles	20
9018.3200		- - Tubular metal needles and needles for sutures	20
		- - Other:	
9018.3910		- - - Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution	20
9018.3920		- - - Dextrose and saline infusion giving sets	20
		- - - Catheter:	
9018.3931		- - - -Suction	5
9018.3932		- - - -Pulmonary artery	5
9018.3933		- - - -Foly's	5
9018.3939		- - - -Other	5
9018.3940		- - - Cannula	20
9018.3950		- - - Surgical needles	5
9018.3960		- - - Endo tracheal tube	5
9018.3970		- - - Balloons	5
9018.3990		- - - Other	5
		- Other instruments and appliances, used in dental sciences:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9018.4100		- - Dental drill engines, whether or not combined on a single base with other dental equipment	5
9018.4900		- - Other	10
9018.5000		- Other ophthalmic instruments and appliances	5
		- Other instruments and appliances:	
9018.9010		- - - Anesthesia apparatus	5
9018.9020		- - - Stethoscopes	5
9018.9030		- - - Surgical scissors	5
9018.9040		- - - Surgical knives	5
9018.9050		- - - Sphygmomanometer	5
9018.9060		- - - Infant incubators	5
9018.9070		- - - Fibre dialyzers	5
9018.9090		- - - Other	5
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	5
		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019.2010		- - - Oxygenator with accessories	0
9019.2020		- - - Ozone therapy apparatus	5
9019.2030		- - - Aerosol therapy apparatus	5
9019.2090		- - - Other	5
90.20		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	
9020.0010		- - - Gas masks	5
9020.0020		- - - Other breathing appliances	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
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.	
9021.1000		- Orthopaedic or fracture appliances	5
		- Artificial teeth and dental fittings:	
9021.2100		- - Artificial teeth	5
9021.2900		- - Other	5
		- Other artificial parts of the body :	
9021.3100		- - Artificial joints	5
9021.3900		- - Other	5
9021.4000		- Hearing aids, excluding parts and accessories	5
9021.5000		- Pacemakers for stimulating heart muscles, excluding parts and accessories	5
9021.9000		- Other	5
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	5
9022.1300		- - Other, for dental uses	5
9022.1400		- - Other, for medical, surgical or veterinary uses	5
9022.1900		- - For other uses	5
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9022.2100		-- For medical, surgical, dental or veterinary uses	5
9022.2900		-- For other uses	5
9022.3000		- X-ray tubes	5
9022.9000		- Other, including parts and accessories	5
9023.0000		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
9024.1000		- Machines and appliances for testing metals	5
9024.8000		- Other machines and appliances	5
9024.9000		- Parts and accessories	5
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:	
		-- Liquid-filled, for direct reading:	
9025.1110		--- Thermometers, clinical	5
9025.1190		--- Other	5
9025.1900		-- Other	5
		- Other instruments:	
9025.8010		--- Hydrometers	5
9025.8020		--- Psychrometers	5
9025.8030		--- Temperature gauges and sensors for agricultural tractors of sub-heading 8701.9020	35
9025.8090		--- Other	5
9025.9000		- Parts and accessories	5

PCT CODE		DESCRIPTION (3)	CD % (4)
Heading / (1)	Statistical (2)		
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 90.14, 90.15, 90.28 or 90.32.	
		- For measuring or checking the flow or level of liquids:	
9026.1010		- - - Following parts for agricultural tractors of sub-heading 8701.9020: (1) Fuel gauge (2) Oil level indicator (3) Dipstick/gauge oil level for engines	35
9026.1020		- - - Dipstick/ gauge oil level for engines of motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3225 and 8704.3190	35
9026.1030		- - - Other for motor cars and vehicles	35
9026.1090		- - - Other	5
9026.2000		- For measuring or checking pressure	5
9026.8000		- Other instruments or apparatus	5
9026.9000		- Parts and accessories	5
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	0
9027.2000		- Chromatographs and electrophoresis instruments	0
9027.3000		- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9027.5000		- Other instruments and apparatus using optical radiations (UV, visible, IR)	0
9027.8000		- Other instruments and apparatus	0
9027.9000		- Microtomes; parts and accessories	0
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
9028.1000		- Gas meters	25
9028.2000		- Liquid meters	20
9028.3000		- Electricity meters	25
		- Parts and accessories:	
9028.9010		- - - Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	10
9028.9020		- - - Other of electricity meters	25
9028.9090		- - - Other	10
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1010		- - - Taximeters and pedometers	35
9029.1020		- - - Mileometers	35
9029.1090		- - - Other	35
		- Speed indicators and tachometers; stroboscopes:	
		- - - Speed indicators and tachometers:	
9029.2011		- - - - Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub - heading 8704.3190	35
9029.2012		- - - - RPM meter for agricultural tractors of sub - heading 8701.9020	35
9029.2013		- - - - Speed indicator and tachometers for other motor cars and vehicles	35
9029.2019		- - - - Other	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9029.2020		- - - Stroboscopes	25
9029.9000		- Parts and accessories	25
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 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	5
9030.2000		- Oscilloscopes and oscillographs	5
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :	
9030.3100		- - Multimeters without a recording device	5
9030.3200		- - Multimeters with a recording device	5
		- - Other, without a recording device:	
9030.3310		- - - Battery meters for agricultural tractors of sub - heading 8701.9020	35
9030.3320		- - - Other for motor cars and vehicles	35
9030.3330		- - - Ampere-meter	5
9030.3390		- - - Other	5
9030.3900		- - Other, with a recording device	5
9030.4000		- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5
		- Other instruments and apparatus:	
9030.8200		- - For measuring or checking semiconductor wafers or devices	5
9030.8400		- - Other, with a recording device	5
9030.8900		- - Other	5
9030.9000		- Parts and accessories	5
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9031.1000		- Machines for balancing mechanical parts	5
9031.2000		- Test benches	5
		- Other optical instruments and appliances:	
9031.4100		- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5
9031.4900		- - Other	5
9031.8000		- Other instruments, appliances and machines	5
9031.9000		- Parts and accessories	5
90.32		Automatic regulating or controlling instruments and apparatus.	
		- Thermostats:	
9032.1010		- - - Of a kind used in refrigerators and air-conditioners	5
9032.1090		- - - Other	20
9032.2000		- Manostats	5
		- Other instruments and apparatus:	
9032.8100		- - Hydraulic or pneumatic	5
		- - Other:	
9032.8910		- - - Temperature control switches for vehicles of sub - heading 8703.2115	35
9032.8920		- - - Other for motor cars and vehicles	35
9032.8990		- - - Other	5
9032.9000		- Parts and accessories	5
90.33		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	
9033.0010		- - - Of hearings aids	5
9033.0020		- - - Pacing wire	5
9033.0090		- - - Other	15

Chapter 81**Clocks and watches and parts thereof****Notes.**

- 1.- This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 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 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 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 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 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	5
9101.1900		-- Other	5
		- Other wrist- watches, whether or not incorporating a stop- watch facility:	
9101.2100		-- With automatic winding	5
9101.2900		-- Other	5
		- Other:	
9101.9100		-- Electrically operated	5
9101.9900		-- Other	5
91.02		Wrist- watches, pocket- watches and other watches, including stop- watches, other than those of heading 91.01.	
		- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:	
9102.1100		-- With mechanical display only	5
9102.1200		-- With opto-electronic display only	5
9102.1900		-- Other	5
		- Other wrist- watches, whether or not incorporating a stop- watch facility:	
9102.2100		-- With automatic winding	5
9102.2900		-- Other	5
		- Other:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9102.9100		- - Electrically operated	5
9102.9900		- - Other	5
91.03		Clocks with watch movements, excluding clocks of heading 91.04.	
9103.1000		- Electrically operated	10
9103.9000		- Other	10
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
9104.0010		- - - For aircraft and spacecraft	5
9104.0020		- - - For vehicles of sub-heading 8703.3223 and 8704.2190	35
9104.0030		- - - Other for motor cars and vehicles	35
9104.0090		- - - Other	10
91.05		Other clocks.	
		- Alarm clocks:	
9105.1100		- - Electrically operated	20
9105.1900		- - Other	20
		- Wall clocks:	
9105.2100		- - Electrically operated	20
9105.2900		- - Other	20
		- Other:	
9105.9100		- - Electrically operated	20
9105.9900		- - Other	20
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).	
		- Time- registers, time- recorders:	
9106.1010		- - - Hour meters / tractor meters for agricultural tractors of sub - heading 8701.9020	35
9106.1020		- - - Other for motor cars and vehicles	35
9106.1090		- - - Other	5
9106.9000		- Other	5

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9107.0000		Time switches with clock or watch movement or with synchronous motor.	5
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
9108.1200		- - With opto-electronic display only	10
9108.1900		- - Other	10
9108.2000		- With automatic winding	10
9108.9000		- Other	10
91.09		Clock movements, complete and assembled.	
9109.1000		- Electrically operated	10
9109.9000		- Other	10
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)	5
9110.1200		- - Incomplete movements, assembled	5
9110.1900		- - Rough movements	5
9110.9000		- Other	5
91.11		Watch cases and parts thereof.	
9111.1000		- Cases of precious metal or of metal clad with precious metal	5
9111.2000		- Cases of base metal, whether or not gold- or silver- plated	5
9111.8000		- Other cases	5
9111.9000		- Parts	5
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9112.2000		- Cases	5
9112.9000		- Parts	5
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
9113.1000		- Of precious metal or of metal clad with precious metal	5
9113.2000		- Of base metal, whether or not gold- or silver- plated	5
9113.9000		- Other	5
91.14		Other clock or watch parts.	
9114.1000		- Springs, including hair- springs	5
9114.3000		- Dials	5
9114.4000		- Plates and bridges	5
9114.9000		- Other	5

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

- 1.- This Chapter does not cover :
- Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
 - Toy instruments or apparatus (heading 95.03);
 - Brushes for cleaning musical instruments (heading 96.03);
or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

- 2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
9201.1000		- Upright pianos	10
9201.2000		- Grand pianos	10
9201.9000		- Other	10
92.02		Other string musical instruments (for example, guitars, violins, harps).	
9202.1000		- Played with a bow	10
9202.9000		- Other	10
[92.03]			
[92.04]			
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	
9205.1000		- Brass- wind instruments	10
9205.9000		- Other	10
9206.0000		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10
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	10
9207.9000		- Other	10

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
9208.1000		- Musical boxes	10
9208.9000		- Other	10
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.	
9209.3000		- Musical instruments strings	10
		- Other:	
9209.9100		-- Parts and accessories for pianos	10
9209.9200		-- Parts and accessories for the musical instruments of heading 92.02	10
9209.9400		-- Parts and accessories for the musical instruments of heading 92.07	10
9209.9900		-- Other	10

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 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 97.05 or 97.06)

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
9301.1000		- Artillery weapons (for example, guns, howitzers and mortars)	15
9301.2000		- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	15
		- Other:	
9301.9010		--- Fully automatic shotguns	15
		--- Rifles:	
9301.9021		---- Bolt action	15
9301.9022		---- Semi-automatic	15
9301.9023		---- fully automatic	15
9301.9029		---- Other	15
9301.9030		--- Machine -guns	15
		--- Sub-machine-guns:	
9301.9041		---- Fully automatic pistols	15
9301.9049		---- Other	15
9301.9090		--- Other	15
93.02		Revolvers and pistols, other than those of heading 93.03 or 93.04.	
		--- Of prohibited bore and of calibres higher than 0.32:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9302.0011		---Revolvers	15
9302.0012		---Pistols, single barrel, semi-automatic or otherwise	15
9302.0013		---Pistols, multiple barrel	15
9302.0019		---Other	15
		--- Other:	
9302.0091		---- Revolvers	25
9302.0092		---- Pistols, single barrel, semi-automatic or otherwise	30
9302.0093		---- Pistols, multiple barrel	30
9302.0099		---- Other	30
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	30
		- Other sporting, hunting or target- shooting shotguns, including combination shotgun- rifles:	
		--- Shotguns, single barrel	
9303.2011		---- Pump-action	30
9303.2012		---- Semi-automatic	30
9303.2019		---- Other	30
9303.2020		--- Shotguns, multiple barrel, including combination guns	30
9303.2090		--- Other	30
		- Other sporting, hunting or target- shooting rifles:	
9303.3010		--- Single-shot	30
9303.3020		--- Semi-automatic	30
9303.3090		--- Other	30
9303.9000		- Other	30
9304.0000		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	30
93.05		Parts and accessories of articles of headings 93.01 to 93.04.	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Of revolvers or pistols:	
9305.1010		--- Firing mechanisms	25
9305.1020		--- Frames and receivers; barrels; Pistons; locking lugs and gas buffers; Magazines and parts thereof; Silencers(sound moderators) and parts thereof; Butts; grips and plates	25
9305.1030		--- Slide (for pistols) and cylinders (for revolvers)	25
9305.1090		--- Other	25
		- Of shotguns or rifles of heading 93.03:	
9305.2010		--- Shotgun barrels	25
9305.2020		--- Firing mechanisms	25
9305.2030		--- Frames and receivers, Rifle barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof	25
9305.2040		--- Breeches, bolts (gunlocks) and bolt carriers	25
9305.2090		--- Other	25
		- Other:	
		-- Of military weapons of heading 93. 01:	
9305.9111		---- Firing mechanisms	15
9305.9112		---- Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof.	15
9305.9113		---- Breeches, blts (gunlocks) and bolt carriers	15
9305.9119		----Other	15
9305.9190		--- Other	15
9305.9900		-- Other	15
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.	
		- Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100		-- Cartridges	30
9306.2900		-- Other	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
		- Other cartridges and parts thereof:	
9306.3010		--- Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	30
9306.3090		--- Other	30
9306.9000		- Other	30
9307.0000		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	25

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 building

Notes.

1.- This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground [for example, cheval-glasses (swing-mirrors)] of heading 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 83.03;

- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2.- The articles (other than parts) referred to in headings 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 (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3.- (A) In headings 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 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

- 4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
9401.1000		- Seats of a kind used for aircraft	5
		- Seats of a kind used for motor vehicles:	
9401.2010		- - - For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190	35
9401.2020		- - - For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.2090		- - - Other	35
9401.3000		- Swivel seats with variable height adjustment	25
9401.4000		- Seats other than garden seats or camping equipment, convertible into beds	25
		- Seats of cane, osier, bamboo or similar materials :	
9401.5100		- - - Of bamboo or rattan	25
9401.5900		- - - Other	25
		- Other seats, with wooden frames:	
9401.6100		- - Upholstered	25
9401.6900		- - Other	25
		- Other seats, with metal frames:	
9401.7100		- - Upholstered	25
9401.7900		- - Other	25
9401.8000		- Other seats	25
		- Parts:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9401.9010		--- Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190	35
9401.9020		--- Seat parts made of foam, head/ arm rests and seat frames for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.9030		--- Other for motor cars and vehicles	35
9401.9090		--- Other	25
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	10
9402.1090		--- Other	25
		- Other:	
9402.9010		--- Operating tables	10
9402.9020		--- Hospital beds with mechanical fittings	25
9402.9090		--- Other	25
94.03		Other furniture and parts thereof.	
9403.1000		- Metal furniture of a kind used in offices	30
9403.2000		- Other metal furniture	30
9403.3000		- Wooden furniture of a kind used in offices	30
9403.4000		- Wooden furniture of a kind used in the kitchen	30
		- Wooden furniture of a kind used in the bedroom:	
9403.5010		--- Wooden cabinets	30
9403.5020		--- Wooden beds	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9403.5030		- - - Other	30
9403.6000		- Other wooden furniture	30
9403.7000		- Furniture of plastics	30
		- Furniture of other materials, including cane, osier, bamboo or similar materials :	
9403.8100		- - Of bamboo or rattan	30
9403.8900		- - Other	30
9403.9000		- Parts	30
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
9404.1000		- Mattress supports	25
		- Mattresses:	
9404.2100		- - Of cellular rubber or plastics, whether or not covered	25
9404.2900		- - Of other materials	25
9404.3000		- Sleeping bags	20
9404.9000		-Other.	25
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.	
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.1010		- - - Chandeliers	30
9405.1020		- - - Fitting of base metal for flourescent tubes	25
9405.1090		- - - Other	30
9405.2000		- Electric table, desk, bedside or floor- standing lamps	30

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9405.3000		- Lighting sets of a kind used for Christmas trees	30
		- Other electric lamps and lighting fittings:	
9405.4010		--- Lighting system of a kind used for film shootings	5
9405.4090		--- Other	30
9405.5000		- Non- electric lamps and lighting fittings	30
9405.6000		- Illuminated signs, illuminated name- plates and the like	30
		- Parts:	
		-- Of glass:	
9405.9110		--- Of chandelier	10
9405.9190		--- Other	25
9405.9200		--- Of plastics	25
9405.9900		-- Other	25
94.06		Prefabricated buildings.	
9406.0010		--- Green houses	25
9406.0020		--- Dairy, live stock and poultry sheds	25
9406.0030		--- Silos	25
9406.0040		--- For cold storage	25
9406.0090		--- Other	25

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 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 42.06 or Section XI;

- (d) Sports bags or other containers of heading 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;
- (h) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (i) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 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 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, within "smart cards" and other media for the recording of sound or of other phenomenon whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 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 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;

- (t) Electric garlands of all kinds (heading 94.05);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (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.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note

- 1.- Subheading 9504.50 covers :
- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
 - (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9506.9960		- - - Hockey sticks	20
9506.9970		- - - Polo sticks	20
9506.9990		- - - Other	20
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 92.08 or 97.05) and similar hunting or shooting requisites.	
9507.1000		- Fishing rods	10
9507.2000		- Fish- hooks, whether or not snelled	10
9507.3000		- Fishing reels	10
9507.9000		- Other	10
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	
9508.1000		- Travelling circuses and travelling menageries	10
9508.9000		- Other	10

Chapter 96

Miscellaneous manufactured articles

Notes.

- 1.- This Chapter does not cover :
- Pencils for cosmetic or toilet uses (Chapter 33);
 - Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - Imitation jewellery (heading 71.17);
 - 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 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 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means :

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 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 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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	20
		- Other:	
9601.9010		- - - Worked tortoise-shell	20
9601.9090		- - - Other	20
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 35.03) and articles of unhardened gelatin.	
9602.0010		- - - Gelatine capsules	20
9602.0090		- - - Other	20
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	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(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	25
9603.2900		-- Other	25
9603.3000		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25
9603.4000		- Paint, distemper, varnish or similar brushes (other than brushes of sub-heading 9603.30); paint pads and rollers	25
9603.5000		- Other brushes constituting parts of machines, appliances or vehicles	25
9603.9000		- Other	25
9604.0000		Hand sieves and hand riddles.	25
9605.0000		Travel sets for personal toilet, sewing or shoe or clothes cleaning.	25
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	25
		- Buttons:	
9606.2100		-- Of plastics, not covered with textile material	25
9606.2200		-- Of base metal, not covered with textile material	25
		- - Other:	
9606.2910		--- Studs	0
9606.2920		--- Buttons	25
9606.2990		--- Other	25
		- Button moulds and other parts of buttons; button blanks:	
9606.3010		--- Button moulds and other parts of buttons	25
9606.3020		--- Button blanks	25
96.07		Slide fasteners and parts thereof.	
		- Slide fasteners:	

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9607.1100		- - Fitted with chain scoops of base metal	20
9607.1900		- - Other	20
9607.2000		- Parts	20
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
9608.1000		- Ball point pens	25
9608.2000		- Felt tipped and other porous-tipped pens and markers	25
9608.3000		- Fountain pens, stylograph pens and other pens	20
9608.4000		- Propelling or sliding pencils	20
9608.5000		- Sets of articles from two or more of the foregoing sub-headings	20
9608.6000		- Refills for ball point pens, comprising the ball point and ink-reservoir	20
		- Other:	
9608.9100		- - Pen nibs and nib points	20
		- - Other:	
9608.9910		- - - Pen caps and clips	10
9608.9920		- - - Ball point tips	10
9608.9990		- - - Other	20
96.09		Pencils (other than pencils of heading 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	20
		- Pencil leads, black or coloured:	
9609.2010		- - - Pencil leads, black	20
9609.2020		- - - Pencil kits, coloured	20
9609.9000		- Other	20

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9610.0000		Slates and boards, with writing or drawing surfaces, whether or not framed.	20
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.	20
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.	
		- Ribbons:	
9612.1010		- - - For dot matrix printer	20
9612.1090		- - - Other	20
9612.2000		- Ink-pads	20
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	10
9613.2000		- Pocket lighters, gas fuelled, refillable	10
		- Other lighters:	
9613.8010		- - - Lighters used with motor cars of heading 8703	35
9613.8020		- - - Lighter for other motor cars and vehicles	35
9613.8090		- - - Other	20
9613.9000		- Parts	5
9614.0000		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	
		- Combs, hair-slides and the like:	
9615.1100		- - Of hard rubber or plastics	25

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
9615.1900		-- Other	25
		- Other:	
9615.9010		--- Hair pins	20
9615.9020		--- Hair curlers and the like	20
9615.9090		--- Other	20
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	30
9616.2000		- Powder- puffs and pads for the application of cosmetics or toilet preparations	30
96.17		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	
9617.0010		--- Vacuum flasks	30
9617.0020		--- Other	30
9618.0000		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10
96.19		- Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	
9619.0010		--- Diapers for adults (patients) of weight exceeding 25 kg	10
9619.0020		--- Diapers for infants and babies	25
9619.0030		--- Sanitary towels and tampons	25
9619.0040		--- Napkins and napkin liners for babies	25
9619.0050		--- Nappies of wadding	25
9619.0060		--- Diapers of waddings	25
9619.0090		--- Other	25

SECTION XXI**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES****Chapter-97*****Works of art, collectors' pieces and antiques******Notes.***

- 1.- This Chapter does not cover :
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2.- For the purposes of heading 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 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 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.

PCT CODE		DESCRIPTION	CD %
Heading / Sub-heading	Statistical suffix		
(1)	(2)	(3)	(4)
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	
9701.1000		- Paintings, drawings and pastels	5
9701.9000		- Other	5
9702.0000		Original engravings, prints and lithographs	5
9703.0000		Original sculptures and statuary, in any material.	5
9704.0000		Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	5
9705.0000		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5
9706.0000		Antiques of an age exceeding one hundred years.	10

Chapter-98

(SERVICES)

Heading	Description
98.01	Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.
9801.1000	Services provided or rendered by hotels
9801.2000	Services provided or rendered by restaurants
9801.3000	Services provided or rendered by marriage halls and lawns
9801.4000	Services provided or rendered by clubs
9801.5000	Services provided or rendered by caterers, suppliers of food and drinks
9801.6000	Ancillary services provided or rendered by hotels, restaurants,

Heading	Description
9801.7000	marriage halls, lawns, caterers
9801.9000	Services provided or rendered by messes and hostels Other
98.02	Advertisements.
9802.1000	Advertisement on T.V.
9802.2000	Advertisement on radio
9802.3000	Advertisement on closed circuit T.V.
9802.4000	Advertisement in newspapers and periodicals
9802.5000	Advertisement on cable T.V network
9802.9000	Other
98.03	Facilities for travel.
9803.1000	Travel by air of passengers within the territorial jurisdiction of Pakistan.
9803.1100	
9803.2000	Travel by air of passengers embarking on international journey from Pakistan
9803.2100	
9803.9000	Domestic travel by train International travel by train Other
98.04	Services provided or rendered for inland carriage of goods.
9804.1000	Carriage of goods by air
9804.2000	Carriage of goods by train
9804.9000	Other
98.05	Services provided or rendered by persons authorized to transact business on behalf of others.
9805.1000	Shipping agents
9805.2000	Stevedores
9805.2100	Ship management service
9805.3000	Freight forwarding agents
9805.4000	Customs agents
9805.5000	Travel agents
9805.5100	Tour operators
9805.6000	Recruiting agents
9805.7000	Advertising agents
9805.8000	Ship chandlers
9805.9000	Share transfer agent
9805.9100	Sponsorship services
9805.9200	Business support services
9805.9090	Other
9807.0000	Services provided or rendered by property developers and promoters.
9808.0000	Courier services.
9809.0000	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies.

Heading	Description
9810.0000	Services provided or rendered for personal care by beauty parlours/clinics, slimming clinics and others.
9811.0000	Services provided or rendered by laundries, dry cleaners.
98.12	Telecommunication services.
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone
9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Pre-paid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service (SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or vice versa
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services
9812.2100	Copper line based
9812.2200	Fibre-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2900	Others
9812.3000	Telegraph
9812.4000	Telex
9812.5000	Telefax
9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services
9812.6100	Internet services including e-mail services
9812.6110	Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6122	Fibre-optic based
9812.6123	Co-axial cable based
9812.6124	Wireless based
9812.6125	Satellite based

Heading	Description
9812.6120	Others
9812.6140	Internet/e-mail/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Others
9812.6210	Data Communication Network services (DCNS)
9812.6220	Copper Line based
9812.6230	Co-axial cable based
9812.6240	Fibre-optic based
9812.6250	Wireless/Radio based
9812.6290	Satellite based
9812.6300	Others
9812.6310	Value added data services
9812.6320	Virtual private Network service (VPN)
9812.6390	Digital Signature service
9812.9000	Others
9812.9100	Audiotext services
9812.9200	Teletext services
9812.9300	Trunk radio services
9812.9400	Paging services
9812.9410	Voice paging services
9812.9490	Radio paging services
9812.9500	Vehicle tracking services.
9812.9090	Burglar alarm services.
	Others
98.13	Services provided or rendered by banking companies, insurance companies, cooperative financing societies, modarabas, musharikas, leasing companies, foreign exchange dealers, non-banking financial institutions and other persons dealing in any such services.
9813.1000	Services provided or rendered in respect of insurance to a policy holder by an insurer, including a reinsurer.
9813.1100	Goods insurance
9813.1200	Fire insurance
9813.1300	Theft insurance
9813.1400	Marine insurance
9813.1500	Life insurance
9813.1600	Other insurance
9813.2000	Services provided or rendered in respect of advances and loans
9813.3000	Services provided or rendered in respect of leasing.
9813.3010	Financial leasing
9813.3020	Commodity or equipment leasing
9813.3030	Hire-purchase leasing
9813.3090	Other
9813.3900	Other
9813.4000	Services provided or rendered in respect of musharika financing

Heading	Description
9813.4100	Services provided or rendered by banking companies in relation to:
9813.4200	Guarantee
9813.4300	Brokerage
9813.4400	Letter of credit
9813.4500	Issuance of pay order and demand draft
9813.4600	Bill of exchange
9813.4700	Transfer of money including telegraphic transfer, mail transfer
9813.4800	and electronic transfer
9813.4900	Bank guarantee
9813.4910	Bill discounting commission
9813.5000	Safe deposit lockers
9813.6000	Safe vaults
9813.7000	Issuance, processing and operation of credit and debit cards
9813.8000	Commission and brokerage of foreign exchange dealings.
9813.8100	Automated Teller Machine operations, maintenance and
9813.9000	management.
	Service provided as banker to an issue
	Other
	Service provided or rendered by a foreign exchange dealer or
	exchange company or money changer
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.
9814.1000	
9814.2000	Architects or town planners
	Contractors of building (including water supply, gas supply and
	sanitary works), roads and bridges, electrical and mechanical
9814.3000	works (including air conditioning), horticultural works, multi-
9814.4000	discipline works (including turn-key projects) and similar other
9814.9000	works
	Property developers or promoters
	Landscape designers
	Other
98.15	Services provided or rendered by professionals and consultants etc.
9815.1000	
9815.2000	Medical practitioners and consultants
9815.3000	Legal practitioners and consultants
9815.4000	Accountants and auditors
9815.5000	Management consultants
9815.6000	Technical, scientific, engineering consultants
9815.9000	Software or IT based system development consultants
	Other consultants

Heading	Description
9816.0000	Services provided or rendered by pathological laboratories.
98.18	Services provided or rendered by specialized agencies.
9818.1000	Security agency
9818.2000	Credit rating agency
9818.3000	Market research agency
9818.9000	Other such agencies
98.19	Services provided or rendered by specified persons or businesses.
9819.1000	Stockbrokers
9819.1100	Under writers
9819.1200	Indenters
9819.1300	Commission agents
9819.1400	Packers
9819.2000	Money exchanger
9819.3000	Rent a car
9819.4000	Prize bond dealers
9819.5000	Surveyors
9819.6000	Designers
9819.7000	Outdoor photographer
9819.8000	Art painter
9819.9000	Cable TV operators
9819.9100	Auctioneers
9819.9200	Public relations services
9819.9300	Management consultants
9819.9400	Technical testing and analysis service
9819.9500	Service provided by a registrar to an issue
9819.9090	Others
98.20	Services provided or rendered by specialized workshops or undertakings.
9820.1000	Auto-workshops
9820.2000	Workshops for industrial machinery construction and earth-moving machinery or other special purpose machinery etc.
9820.3000	Workshops for electric or electronic equipments or appliances etc. including computer hardware
9820.4000	Car washing or similar service stations.
9820.9000	Other workshops
98.21	Services provided or rendered in specified fields.
9821.1000	Healthcare centres, gyms or physical fitness centres etc.
9821.2000	Indoor sports and games centres
9821.3000	Baby care centres
9821.4000	Body massage centres
9821.5000	Pedicure centres
9821.9000	Similar other centers

Heading	Description
98.22	Services provided or rendered for specified purposes.
9822.1000	Fumigation services
9822.2000	Maintenance or cleaning services
9822.3000	Janitorial services
9822.4000	Dredging or desilting services
9822.9000	Other similar services
9823.0000	Franchise services
9824.0000	Construction services

Chapter-99

SPECIAL CLASSIFICATION PROVISIONS

Notes.

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
2. Classification in Chapter 99 is subject to,-
 - (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
 - (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
 - (iii) such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

SUB-CHAPTER-I**OTHER DIGNITARIES****Note:**

1. For the purpose of sub-chapter 1, the following conditions shall apply:
 - (i) The importer shall make a declaration on the bill of entry for exemption claimed.
 - (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
 - (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges and Immunities) Act, 1948 (XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9903	Goods imported by privileged personnel/organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Federal Board of Revenue.	0
9904	Vehicles in CKD condition, imported by recognized local manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc. eligible to import duty free vehicles subject to the procedure laid down by the Board.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9905	Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- <u>Dignitaries of UAE</u> 1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force. 2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi. 3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi. 4. H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi. 5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi. 6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces. 7. H.E.Sheikh Tahnoun Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi. 8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai. 9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE. 10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates. 11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai. 12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance & Industry, UAE. 13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai & Head of Central Military Command. 14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	<u>Dignitaries of Qatar:</u> 1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani 2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani. 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani. 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E. Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E. Shaikh Faisal Bin Jassim Bin Faisal Al-Thani (i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003. (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January. (iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives. (iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers. (v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of Foreign Affairs, Government of Pakistan.	
9906	(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975 (Act LVIII of 1975). (ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order, 1975 (Act LIX of 1975). (iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order, 1975 (President's Order No.5 of 1975). (iv) Goods imported under the Acting Governor's (Allowances and Privileges) Order, 1978 (President's Order No.19 of 1978). (v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.	0

SUB-CHAPTER-II
IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9907	Goods imported for the President's Fund for Afghan Refugees. <i>Bonafide</i> relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are meant for free distribution amongst Afghan Refugees or for relief work and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue.	0
9908	Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service.	0
9909	Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.	0
9910	Samples of no commercial value imported by manufacturers subject to the following conditions:- (a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; (b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; (c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; (d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples.	0
9911	(i) Relief goods donated for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government. (ii) Plant, machinery and equipment imported by way of	0

DCT CODE	Description	CD (%)
	donation for installation in the earthquake hit districts as certified by ERR/National Disaster Management Authority.	

SUB-CHAPTER-III IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS

Note:

For the purpose e of sub-chapter III the expression:

- (i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;
- (ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and
- (iii) "Competent Authority" means:
 - (i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;
 - (ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public Institution or any other relevant authority of the Provincial Government; and
 - (iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9912	Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be , Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter); 1. Butter oil(04.05) 2. Rice(10.06) 3. Grains(10.07) 4. Cooking oil(Chapter 15) 5. Vitamins(29.36) 6. Hormones.(29.37) 7. Pencillin (29.41) 8. Medicaments(30.04) 9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05) 10. Pharmaceutical goods (30.06) 11. Worn clothing(63.09) 12. Wireless transmission apparatus (85.15) 13. Wireless reception apparatus(85.27) 14. Ambulances(87.03) 15. Mobile radiological units(87.05) 16. Helicopters, aeroplanes (88.02) 17. Parts of helicopters and aeroplanes (Respective headings) 18. Instruments and appliances used in medical or surgical sciences(90.18) 19. 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(90.21). 20.Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).	0
9913	Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:-	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.	
9914	Equipment, apparatus, reagents, disposables and spares, imported by: - (i) charitable non profit making institutions operating hospitals of fifty beds or more; and (ii) hospitals run by the Federal Government or a Provincial Government,- Subject to the following conditions: - (a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking. (b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective Collector of Customs.	0
9915	Goods imported by or donated to non profit making educational and research institutions subject to the following conditions: (i) the imported goods have an educational and scientific character; (ii) the importing or receiving institutions are recognized, aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that - (a) goods of equivalent educational and scientific value are not produced in Pakistan; and (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	0

SUB-CHAPTER-IV**IMPORT OF REPLACEMENT GOODS**

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i) the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected; (iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	0

SUB-CHAPTER-V**IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS
PROCESSING ZONES (EPZ)**

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9917	Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.	0

SUB-CHAPTER-VI

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9918	Machinery, equipment, apparatus, appliances, components, sub-components and parts not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation. In case the machinery, equipment, apparatus, appliances, components, sub-components and parts have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the same was or were, as the case may be, exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import.	0
9919	Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the 1st Schedule to the Act for such goods and other taxes leviable thereon. 1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled. 2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery. 3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported. 4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn. 5. Goods imported for demonstration, display, test or trial purposes.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	6. Dry fruits imported from Afghanistan.	
9920	Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy: 1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government. 2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry. 3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs. 5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their re-export at the time of departure. 6. Equipment, materials and special food stuff imported by mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.	0
9921	Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.	0
9922	Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.	0

SUB-CHAPTER-VII

MISCELLANEOUS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters.	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Co-efficient Organization. Contraceptives and accessories thereof.	0
9928	Omitted.	
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001. i) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii) Injection wax viii) Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry.	0
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Municipal bodies and Development authorities subject to the condition that the goods are donoted to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufactured locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	0
9932	Heing, zeera and other medicinal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Omitted.	
9936	Omitted.	
9937	Following items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment:(i) audio meters (ii) tympanometer(iii) ABR(iv) Oto acoustic emission (5) Cochlear implants system. (6) Associated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312.(ii) 2 pin and 3 pin cords(iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items. 7) Hearing impairment/deaf related:(i) Printed material (ii) Software (iii)Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing(ii) Braille board for alphabet writing(iii) 4/6/9/27/36 Liner frames. (iv) Perkins braille machine(v) Mathematics slates for blind(vi) Abacus frames (maths) (vii) White cane (viii) Thermofoam duplicating machine(ix) Manila paper for duplication(x) Every card for brail writing (xi) Magnifier glasses for low vision (xii) Brail printing press.	0
9938	Following cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynaecology disposables and other equipment:- A. ANGIOPLASTY PRODUCTS: 1. Coronary Artery Stents. 2. Drugs Eluting Coronary Artery Stents. 3. Coronary Artery Dilatation Catheters (Balloons).	0

PCT CODE (1)	Description (2)	CD (%) (3)
	5. PTCA Guiding Catheters. 6. Inflation Devices/Priority Packs. B. ANGIOGRAPHY PRODUCTS: 1. Angiography Catheters. 2. Sheaths. 3. Guide Wires 4. Contrast Lines 5. Pressure Lines 6. Manifolds C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY: 1. Angiography Accessories. 2. ASD Closure Devices 3. ASD Delivery Systems 4. VSD Closure Devices 5. VSD Delivery System 6. Guide Wires 7. Sizing Balloons 8. Sizing Plates. 9. PDA Closure Devices 10. PDA Delivery Systems D. TEMPORARY PACEMAKERS (with Leads, Connectors & accessories). E. PERMANENT PACEMAKERS (with Leads, Connectors & accessories) F. HEART FAILURE DEVICES (with Leads, Connectors & accessories) G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories) H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS. 1. Electrophysiology catheters 2. Electrophysiology Cables 3. Electrophysiology Connectors I. LEAR CARDIOLOGY PRODUCTS 1. Radioactive isotopes 2. Cold Kits (Cardiolite MAA, DTPA, etc) J CARDICE SURGERY PRODUCTS. 1. Oxygenators 2. Cannulas 3. Prosthetic Heart Valves 4. Luminal Shunts for Heart Surgery 5. Artificial Limbs and Appliances. K. EQUIPMENT 1. Cardiac Angiography Machine 2. Echocardiography Machine	

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	3. ETT Machine 4. Gamma Camera for Nuclear Cardiology Studies. L. PERIPHERAL INTERVENTIONS EQUIPMENT Disposables and other equipment for peripheral interventions including : Stents (including carotid and wall stents), Balloons, sheaths, catheters, Guide wires, Filter wires, Coils, Needles, Valves (including rotating homeostatic valves, connecting cables, inflation devices adaptors.	
9939	Diagnostic kits for HIV and Hepatitis	0
9940	Omitted.	
9941	Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed off within a period 10 years of imports without prior approval of the CBR and payment of customs duties and taxes leviable at the time of import. 1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000) 2. Fire fighting vehicles (PCT 8705.3000) 3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management (8417.8000) 5. Motorized sweepers (PCT 8479.8990) 6. Brake down lorries (PCT 8705.9000) 7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000) 8. Snow ploughs (PCT 8430.2000)	0
9942	The re-rollable scrap having width not exceeding 1000 mm with thickness 6 mm and above and a length not exceeding 2.5 meters, consisting of mill rejects and crop ends of ingots, billets, slabs, blooms and including cuttings of sheets and plates, pipes and bars whether in pieces or in rolled strips, cuttings of ships plates, used and pitted rails and girders, whereas in case of girders and pipes length shall be 1.5 meter.	0

KARAMAT HUSSAIN NIAZI,
Secretary.