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**PART I**

**Acts, Ordinances, President's Orders and Regulations**

**NATIONAL ASSEMBLY SECRETARIAT**

*Islamabad, the 2nd July, 2007*

**No. F. 22(40)/2007 Legis.**—The following Act of Majlis-e-Shoora (Parliament) received the assent of the President on the 30th June, 2007, and is hereby published for General information:—

**ACT No. IV OF 2007**

*An act to give effect to the financial proposals of the Federal Government for the year beginning on the first day of July, 2007, and to amend and enact 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, 2007 and to amend and enact laws for the purposes hereafter appearing;

It is hereby enacted as follows:—

**1. Short title, extent and commencement.**—(1) This Act may be called the Finance Act, 2007.

(2) It extends to the whole of Pakistan.

(431)

- (3) It shall, unless otherwise provided, come into force on the first day of July, 2007.

2. **Amendment of Act VIII of 1923.**—In the Workmen's Compensation Act, 1923 (VIII of 1923), the following further amendments shall be made, namely:—

- (1) in section 2, in clause (n), in sub-clause (ii), the comma and the words "on monthly wages not exceeding three thousand rupees" shall be omitted; and
- (2) in Schedule IV, first column shall be omitted;

3. **Substitution of Act IV of 1924.**—The provisions of the Central Board of Revenue Act, 1924 (IV of 1924), are hereby substituted in the manner specified in the First Schedule to this Act.

4. **Amendment of Ordinance LVII of 1962.**—In the Banking Companies Ordinance, 1962 (LVII of 1962), the following further amendments shall be made, namely:—

- (i) in section 5,—
  - (a) in clause (c) after the word "Pakistan" the words and comma "and includes their branches and subsidiaries functioning outside Pakistan of banking companies incorporated in Pakistan" shall be inserted;
  - (b) in clause (e) after the figure "1913" the words "and includes a branch of a foreign banking company doing banking business in Pakistan under a licence issued by the State Bank in this behalf" shall be added; and
  - (c) after clause (ff) the following new clause shall be inserted, namely:—

“(ffa) “foreign banking company” means a banking company, not incorporated in Pakistan, which has a branch or branches doing banking business in Pakistan under a licence issued by State Bank in this behalf;”;
- (ii) in section 7, in sub-section (1), in clause (o), for the words and commas “Federal Government may, by notification in the official Gazette,” the words “State Bank by circular” shall be substituted;
- (iii) in section 14, in sub-section (1), in clause (ii), after the word “shares” the words “and perpetual non-cumulative preference shares” shall be inserted;

- (iv) in section 19, after sub-section (2), the following shall be added, namely:—

“(3) Notwithstanding anything in sub-section (1) or in the Companies Ordinance, 1984 (XLVII of 1984), if a banking company meets the minimum capital requirement and capital adequacy ratio as specified by State Bank from time to time, and has also accounted for the portion of capitalized expenses, goodwill, etc., for the year to the satisfaction of the auditor of the banking company, it shall also be eligible for payment of dividend out of profits of the banking company for the said year.”;

- (v) in section 35, —

- (a) in sub-section (1), after the word “companies” occurring for the second time, the full stop and word “. The State Bank shall classify the panel of auditors, so maintained, in different categories for different banking companies keeping in view the scope and size of such banking companies.” shall be inserted; and
- (b) after sub-section (2), sub-sections (3), (4) and (5) shall be re-numbered as sub-sections (5), (6) and (7) of that section and the following new sub-sections shall be inserted, namely:—

“(3) If the State Bank is not satisfied with the performance of the auditor of a banking company or the auditor has not fulfilled any of the requirements laid down in this section the State Bank, after giving the auditor an opportunity of being heard, may—

- (a) revoke the appointment of external auditors of the banking company;
- (b) downgrade the category of the auditor in the panel of the auditors; and
- (c) remove the auditor from the panel of the auditors for a maximum period of five years.
- (4) The auditors shall report all the matters of material significance to State Bank and reporting of such information and material shall not constitute breach of confidentiality under any law for the time being in force.”;

- (vi) in section 41, after sub-section (1), sub-section (2), shall be re-numbered as sub-section (3) of that section and the following new sub-section shall be inserted, namely:—

“(2) The State Bank may, from time to time, issue directions, guidelines and instructions with respect to activities and operations of banks

and the institutions mentioned in section 3A as may be deemed necessary by it for carrying out purposes of this Ordinance and matters ancillary thereto.”;

(vii) in section 48,—

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

“Provided that in case of foreign banking companies, notwithstanding the fact that the scheme of the amalgamation is not approved by the requisite majority of shareholders, such sanction may be granted by the State Bank upon a certificate issued by their respective head offices approving the scheme.”; and

- (b) in sub-section (7), after the words “companies”, occurring for the fourth time, the comma and words “, branch of a foreign banking company doing business in Pakistan” shall be inserted;

(viii) in section 82B, —

- (a) in sub-section (4), in clause (b), the word “and”, occurring for the second time, shall be omitted and thereafter the existing clause (c) shall be re-lettered as clause (e) of that sub-section and following new clauses shall be inserted, namely:—

“(c) to receive evidence on affidavit;

(d) to issue commission for the examination of witnesses; and”;

- (b) in sub-section (5), in clause (b),—

- (i) in sub-clause (iii) for the full stop the semi colon and word, “; and” shall be substituted; and

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

“(c) The Banking Mohtasib shall not entertain any complaint or application which has already been disposed of by the State Bank, or any court in Pakistan.”;

- (ix) in section 82D, in sub-section (2), for the words “three months”, occurring twice, the words “forty-five days” shall be substituted;



## (x) in section 82E,—

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

“(4) Any bank, or official of a bank, or a complainant aggrieved by any order passed by the Banking Mohtasib may, within thirty days of the order, prefer an appeal to the Governor State Bank who shall decide the appeal within sixty days.”;

## (b) after sub-section (4), sub-sections (5) and (6) shall be re-numbered as sub-sections (6) and (7) of that section and the following new sub-section shall be inserted, namely:—

“(5) The findings of Banking Mohtasib shall be implemented by the concerned bank or financial institution within forty days and compliance thereof shall be submitted accordingly. In case an appeal against the decision of the Banking Mohtasib is preferred to the Governor State Bank the aforesaid period of forty days shall be reckoned from the date of decision of appeal.”; and

## (c) in sub-section (6), as renumbered as aforesaid, after the words “against” the words “within a period of thirty days from the date of order” shall be inserted;

## (xi) in section 83, —

## (a) in sub-section (1), after the word “fine” the words “not exceeding five hundred thousand rupees” shall be added;

## (b) in sub-section (1A), after the word “fine”, the words “not exceeding ten million rupees” shall be inserted;

## (c) in sub-section (1AA), after the word “fine”, the words and comma “not exceeding the amount of loan, advance or financing facility so extended” shall be inserted;

## (d) in sub-section (1C),—

## (i) after the word “fine”, occurring for the first time, the words “not exceeding five million rupees” shall be inserted; and

## (ii) for the word “ten” the words “one hundred” shall be substituted;

## (e) in sub-section (2), for the words “not exceeding twenty thousand rupees” the words “which may extend to the amount of loan so

extended and with a further fine which may extend to one hundred thousand rupees for every day during which such contravention continues" shall be substituted;

- (f) in sub-section (3), for the words "two thousand" the words "two hundred thousand" and for the words "one hundred" the words "twenty thousand" shall respectively be substituted;
  - (g) in sub-section (5), for the word "twenty" the words "two hundred" and for the word "one" the word "ten" shall respectively be substituted; and
  - (h) after sub-section (7), the following new sub-section shall be added, namely:—
- "(8) Without prejudice to the provisions of sub-section (5) the pecuniary fines prescribed under this Ordinance shall be imposed and recovered by State Bank:

Provided that if a banking company fails or refuses to pay the fines or penalties imposed by State Bank under this Ordinance, the State Bank may, without notice to the banking company, debit the amount of default to any account of the banking company held with the State Bank.";

(xii) in section 93C,—

- (a) in sub-section (1), for the words "the Pakistan Banking Council" the words "any other person providing credit information services" shall be substituted; and
  - (b) in sub-section (2), for the words "the Pakistan Banking Council", occurring for the first time, the words "any credit information provider" and for the words "the Pakistan Banking Council", occurring for the second time, the words "such credit information provider" shall respectively be substituted; and
- (xiii) for the words, comma, figures, brackets and letters "Companies Act, 1913 (VII of 1913)", wherever occurring, the words, comma, figures, brackets and letters "Companies Ordinance, 1984 (XLVII of 1984)" shall be substituted.";

5. **Amendment of Ordinance I of 1967.**—The following amendments, shall be made in the Natural Gas (Development Surcharge) Ordinance, 1967 (I of 1967), namely:—

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

“Provided that the Federal Government may, subject to such conditions or restrictions as it may think fit to impose, by notification in the official Gazette, grant only one-time exemption to any company from the requirement to pay additional amount payable under this sub-section, and a notification issued under this proviso shall be effective from the date specified therein notwithstanding the date of its issue in the official Gazette.”; and

(2) in section 4,—

- (a) for the figure “23” the figure “20” and for the figure “1979” the figure “2001” shall respectively be substituted; and
- (b) in the margin, for the figures and word “XXXI of 1979” the figure and words “XLIX of 2001” shall be substituted.

**6. Amendment of Ordinance VI of 1968.**—In the West Pakistan Industrial and Commercial Employment (Standing Orders) Ordinance, 1968 (VI of 1968), in the Schedule, in Order I., in clause (6), in the first proviso, for the full stop at the end a colon shall be substituted and thereafter the following new proviso shall be added, namely:

“Provided further that if through collective bargaining the employer offers and contributes to an “Approved Pension Fund” as defined in the Income Tax Ordinance, 2001 (XLIX of 2001), and where the contribution of the employer is not less than fifty *per cent* of the limit prescribed in the aforesaid Ordinance, and to which the workman is also a contributor for the remaining fifty *per cent* or less, no gratuity shall be payable for the period during which such contribution has been made.”.

**7. Amendment of Act XII of 1968.**—In the Companies Profits (Workers Participation) Act, 1968 (XII of 1968), the following further amendments shall be made, namely:—

(1) in section 2,—

(a) in clause (b),—

- (i) for the words, comma and figure “Companies Act, 1913” the words, comma and figures “Companies Ordinance, 1984” shall be substituted; and
- (ii) in the marginal heading, for the figures and word “VII of 1913” the figures and word “XLVII of 1984” shall be substituted; and

(b) in clause (f),—

(a) after the word “company” occurring for the second time, commas and the words “, including employed by or through the contractors,” shall be inserted; and

(b) for the words “in the employment of” the words “working for or in” shall be substituted; and

(2) in section 3, in sub-section (1), in clause (b), the commas, words, figures and brackets “, which shall, where the accounts have been audited by an auditor appointed under section 23 of the Industrial Relations Ordinance, 1969 (XXIII of 1969), be assessed on the basis of such audit” shall be omitted.

(3) in the Schedule, in paragraph 4,—

(a) in clause (a), under the heading “Categories”, for the existing entries, the following shall be substituted, namely:—

“1. Workers drawing average monthly wages not exceeding seven thousand five hundred rupees.

2. Workers drawing average monthly wages exceeding seven thousand five hundred rupees but not exceeding fifteen thousand.

3. Workers drawing average monthly wages exceeding fifteen thousand rupees”; and

(b) in clause (d), for the word “three” the word “four” shall be substituted.

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

(1) in the preamble, after the word “customs-duties” the comma and words “, fee and service charges” shall be inserted;

(2) in section 2,—

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

“(b) “appropriate officer”, means the officer of customs to whom such functions have been assigned by or under this Act or the rules made thereunder;” and

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

“(e) “Board” means the Central Board of Revenue established under the Central Board of Revenue Act, 1924 (IV of 1924), and on the commencement of Federal Board of Revenue Act, 2007, the Federal Board of Revenue established under section 3 thereof;”;

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

**“3A. Directorate General of Intelligence and Investigation, Federal Board of Revenue.**— The Directorate General of Intelligence and Investigation 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) for section 3B, the following shall be substituted, namely:—

**“3B. Directorate General of Internal Audit.**—The Directorate General of Internal Audit 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) for section 3D, the following shall be substituted, namely: —

**“3D. Directorate General of Valuation.**— The Directorate General of Valuation 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.”;

(6) in section 18,—

- (a) in sub-section (3), after the figure “25”, the words, commas and figure “or, as the case may be, section 25A” shall be added;
- (b) in sub-section (5), after the figure “25”, the words, commas and figure “or, as the case may be, section 25A” shall be added; and
- (c) in sub-section (5), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:

"Provided that the cumulative incidence of customs-duties leviable under sub-sections (1),(3) and (5) shall not exceed the rates agreed to by the Government of Pakistan under multilateral trade agreements.";

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

**"18 D. Levy of fee and service charges.**— The Federal Government may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as it may deem fit to impose, levy fee and service charges for examination, scanning, inspections, sealing and descaling, valuation check or in respect of any other service or control mechanism provided by any formation under the control of the Board, including ventures of public-private partnership, at such rates as may be specified in the notification.";

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

**"19C. Minimal duties not to be demanded.**— Where the cumulative amount of all duties and taxes on a Goods Declaration is equal to, or less than, one hundred rupees, the same shall not be demanded.";

- (9) in section 21A, in sub-section (2), for the word "fifteen" the word "fourteen" shall be substituted;

- (10) after section 22, the following new section shall be inserted, namely: —

**"22A. Temporary export of imported plant and machinery.**— Imported plant and machinery, temporarily exported that have not undergone any alteration, renovation, addition or refurbishment, may be re-imported duty free subject to the specific or general terms and conditions the Board may by the rules prescribe.";

- (11) in section 25, —

- (a) in the marginal note, for the words "Determination of Customs value of goods" the words "Value of imported and exported goods" shall be substituted; and

- (b) in sub-section (10), —

(i) the words "under this Act" shall be omitted; and

(ii) for the words "are required to" the words "may or may not" shall be substituted;

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

**“25A. Power to determine the customs value.—** (1) Notwithstanding the provisions contained in section 25, the Collector of Customs on his own motion, or the Director of Customs Valuation on a reference made to him by any person, may determine the customs value of any goods or category of goods imported into or exported out of Pakistan, after following the methods laid down in section 25, whichever is applicable.

- (2) The Customs value determined under sub-section (1) shall be the applicable customs value for assessment of the relevant imported or exported goods.
- (3) In case of any conflict in the customs value determined under sub-section (1), the Director-General of Customs Valuation shall determine the applicable customs value.”;

- (13) after section 25C, the following new section shall be inserted, namely:—

**“25D. Review of the value determined.—**Where the customs value has been determined by the Collector of Customs or Director of Valuation or any other authority competent to do so, a review application shall lie before Director-General of Valuation and any proceeding pending before any court, authority or tribunal shall forthwith abate.”;

- (14) in section 39, in clause (b), after the word “than” the words “or equal to” shall be substituted;

- (15) in section 81,—

(a) in sub-section (1), in the first proviso, after the word “guarantee”, the words “or pay order” shall be inserted; and

(b) in section 81, for sub-section (2), the following shall be substituted, namely:—

“(2) Where any goods are allowed to be cleared or delivered on the basis of such provisional determination, the amount of duty, taxes and charges correctly payable on those goods shall be determined within six months of the date of provisional determination:

Provided that the Collector of Customs or, as the case

may be, Director of Valuation, may in circumstances of exceptional nature and after recording such circumstances, extend the period for final determination which shall in no case exceed ninety days.”;

- (16) in section 179, in sub-section (1),—
  - (a) in entry (ii), for the word “five” the word “eight” shall be substituted; and
  - (b) in entry (iii), for the words “two hundred and fifty” the words “three hundred” shall be substituted;
- (17) in section 185A, in sub-section (1), in clause (a), the words “or by an officer-in-charge of a police-station” shall be omitted;
- (18) in section 185F, in sub-section (1),—
  - (a) for the words “Central Board of Revenue” the word “Board” shall be substituted; and
  - (b) after the word “Customs”, the words “or Director of Intelligence and Investigation” shall be inserted;
- (19) in section 193A,—
  - (a) for sub-section (3), the following shall be substituted, namely:—

“(3) The Collector (Appeals) may, after making such further inquiry as may be necessary pass an order, within ninety days from the date of filing of appeal or within such extended period as the Collector (Appeals) may for reasons to be recorded in writing, extend, confirm, modify or annul the decision or order appealed against:

Provided that such extended period shall not exceed ninety days unless the Board further extends at any time during the pendency of appeal.”; and
  - (b) in the second proviso, after the word “Provided”, the word “further” shall be inserted;



- (20) in section 194, for sub-section (3), the following shall be substituted, namely:—

“(3) A technical member shall be an officer of Customs and Excise Group equivalent in rank to that of a Member of the Board or Chief Collector of Customs or Director General or a senior Collector with five years experience in that position.”;

- (21) in section 194A,—

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

“(2) Where the Board or the Collector of Customs is aggrieved by an order passed by the Collector (Appeals), it, or as the case may be, he may prefer an appeal to the Appellate Tribunal. Such appeal shall be preferred by an officer, not below the rank of Assistant Collector or Assistant Director so authorized in writing by the Board or the Collector or the Director, as the case may be.” and

- (b) after sub-section (7), the following new sub-section shall be added, namely:—

“(8) Notwithstanding anything in this Act where any reference or appeal was preferred with the approval of Collector of Customs by the officer of lower rank than that of the Collector and the reference or appeal is pending before an appellate forum or the Court, such reference or appeal shall be deemed to have been so filed by the Collector and for removal of doubt it is hereby declared the pending appeals shall not abate solely on this ground.”;

- (22) in section 194B,—

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

“The Appellate Tribunal may after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit confirming, modifying or annulling the decision or order appealed against. The Appellate Tribunal may record additional evidence and decide the case but shall not remand the case for recording the additional evidence:

*Provided that the appeal shall be decided within sixty days of filing the appeal or within such extended period as the Tribunal may, for reasons to be recorded in writing, fix:*

*Provided further that such extended period shall in no case exceed ninety days.”; and*

- (b) in sub-section (2), for the word “three” the word “one” shall be substituted”;

(23) in section 194C,—

- (a) in sub-section (3), for the words and commas “relating, among other things, to the determination of any question having a relation to the rate of duty of customs or to the value of goods for purposes of assessment,” the words and commas “deciding a case involving duty, tax, penalty or fine exceeding five million rupees” shall be substituted;
- (b) in sub-section (3A), the “Explanation” shall be omitted; and
- (c) in sub-section (4), clause (b) shall be omitted and for clause (c) the following shall be substituted, namely:—

“(c) in any disputed case, the difference in duty or tax involved or the duty or tax involved, or the amount of fine or penalty involved does not exceed five million rupees.”;

(24) in section 195C,—

- (a) “in section 195C, for sub-section (1), the following shall be substituted, namely:—

“(1) Notwithstanding anything in this Act, or the rules made there under, any aggrieved person, in connection with any dispute pertaining to liability of customs-duty, admissibility of refund or rebate, waiver or fixation of penalty or fine, confiscation of goods, relaxation of any time period or procedural and technical condition which is under litigation in any Court of law or an Appellate Authority, except in the cases where first information reports (FIRs) have been lodged or criminal proceedings have been initiated or where interpretation of question of law having larger revenue impact in the opinion of the Board is involved, may apply

to the Board for the appointment of a Committee for the resolution of dispute in appeal.”;

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

“(2) Subject to the provision of sub-section (1), the Board, after examination of the application of an aggrieved person, may appoint a committee, within thirty days of receipt of such application, consisting of an officer of customs and two persons from a notified panel of retired District and Sessions judge and retired judges of High Court or Chartered or Cost Accountants, Advocates, Tax consultants or reputable taxpayers for the resolution of the hardship or dispute.”; and

- (c) in sub-section (3), for the word “forty-five”, wherever occurring, the word “sixty” shall be substituted;

- (25) in section 16 in sub-section (1),—

- (a) after the word “Collector”, occurring for the first time, the words “or Director of Intelligence and Investigation” shall be inserted;
- (b) after the word “Collector”, occurring for the second time, the words “or Additional Director” shall be inserted; and
- (c) after the word “Collector”, occurring for the third time, the words “or Director in writing” shall be inserted;

- (26) in section 202,—

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

“Provided that notwithstanding anything contained in any other law for the time being in force, if a defaulter sells or transfers ownership of his assets, the defaulted amount of duty and taxes shall be the first charge on the business so transferred.”; and

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

“Provided that if any arrears which may be payable by way of duty, surcharge, fee, service charges, fine or penalty or any other

amount which is adjudged or payable under any bond, guarantee or other instrument executed under this Act or the rules made thereunder, cannot be recovered, the Board or any officer not below the rank of Collector authorized by the Board, may for reasons to be recorded, write off the arrears in the manner as may be prescribed by rules.”;

- (27) after section 203, the following new section shall be inserted, namely:—

**“203A. Power to authorize expenditure.**—The Board may authorize and prescribe the manner in which fee and service charges collected including by ventures of public-private partnership under section 18D are expended.”;

- (28) in section 207,—

(a) the words “or issuance of bill of lading” shall be omitted; and

(b) after the word “conveyance” the words “or any customs clearance related activity” shall be inserted;

- (29) in section 211, in sub-section (2), for the word “three” the word “five” shall be substituted;

- (30) for the words “Central Board of Revenue”, wherever occurring, the word “Board” shall be substituted; and

- (31) for the First Schedule to the Customs Act, 1969 (IV of 1969), the Second Schedule to this Act shall be substituted.

9. **Amendments of Ordinance XVII of 1969.**—The following further amendments shall be made in the Securities and Exchange Ordinance, 1969 (XVII of 1969 ), namely:—

- (1) in section 3, the word “Stock” shall be omitted;

- (2) in section 4,—

(i) in sub-section (1), the word “Stock” shall be omitted; and

(ii) in sub-section (2),—

(a) in clause (c), for the words “a Stock” the word “an” shall be substituted;

(b) in clause (e), for the words “a Stock” the word “an” shall be substituted;

- (3) in sections 5,6,7 and 21, the word "Stock", wherever occurring, shall be omitted;
- (4) in section 22, in sub-section (1) for the words "one hundred thousand" the words "fifty million" and for the words "two thousand" the words "two hundred thousand" shall respectively be substituted; and
- (5) in section 33, in sub-section (2), in clause (b), for the words "a Stock Exchange" the words "the Exchange" shall be substituted;
- (6) in section 34, the word "Stock", wherever occurring, shall be omitted; and
- (7) section 35 shall be omitted.

10. **Amendment of W.P. Ordinance, XX of 1969.**—In the Minimum Wages for Unskilled Workers Ordinance, 1969 (XX of 1969), in the Schedule, in column (2), for the figure "4000", occurring thrice, the figure "4600" shall be substituted.

11. **Amendment of Act XIX of 1974.**—In the Banks (Nationalization) Act, 1974 (XIX of 1974), the following further amendments shall be made, namely:—

- (a) in section 5,—
  - (i) in sub-section (6), in clause (a), for the words "not less than twenty-six", the words "upto forty-nine" shall be substituted; and
  - (ii) in section 5A, in sub-section (1), in clause (a), for the words "not less than twenty-six" the words "upto forty-nine" shall be substituted;
- (b) in section 11,—
  - (i) in sub-section (1), in clause (b), after the word "members", at the end, the words, commas and figures "including one or more directors whose election by the private shareholders, removal and other matters shall be governed by the Companies Ordinance, 1984 (XLVII of 1984)" shall be added;
  - (ii) in sub-section (3), after the word "Board" the words "representing the Federal Government's direct and indirect shareholding" shall be added; and

- (iii) in sub-section (3), in clause (d), for the words "for a further period of three years" the words "for such further term or terms as may be determined" shall be substituted.

**12. Amendments of Act XIV of 1976.**—In the Employees' Old-age Benefits Act, 1976 (XIV of 1976), the following further amendments shall be made, namely:—

- (1) in section 22B, for the words "equal to the minimum pension", wherever occurring, the words "at the rate specified in the Schedule" shall be substituted;
- (2) In the Schedule,—
  - (a) in the title, after the figure "22" a comma and the figure and letter "22B" shall be added;
  - (b) in paragraph (1),—
    - (i) after the word "person" occurring for the first time, the words "and survivor's pension payable to surviving spouse" shall be inserted; and
    - (ii) in formula the word "Average" shall be omitted;
  - (c) in paragraph (2),—
    - (i) the word "average" shall be omitted;
    - (ii) for the words "payable in respect of twelve calendar months", the words "paid in the month" shall be substituted; and
    - (iii) in the proviso,—
      - (a) after the word "person" the words "and survivor's pension payable to surviving spouse" shall be inserted; and
      - (b) for the words "one thousand and three hundred" the words "one thousand and five hundred" and for the figure "2006" the figure "2007" shall be substituted;

- (iv) after paragraph (2) the following new paragraph shall be added, namely:—

“(3) The monthly rate of old-age pension, invalidity pension and survivors pension being paid on or before first day of July, 2007, under paragraph (1) shall be increased by fifteen per cent.”.

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

- (1) in section 2, in sub-section (1),—

(a) clause (3) shall be omitted;

(b) for clause (5) the following shall be substituted, namely:—

“(5) “book and paper”, “book or paper” or “books of account” include accounts, deeds, vouchers, writings and documents, maintained on paper or computer network, floppy, diskette, magnetic cartridge tape, CD-Rom or any other computer readable media;”;

(c) in clause (14) after the word “register” the words and commas “whether issued, sent or kept in pursuance of this Ordinance or any other law for the time being in force, whether maintained in any medium capable of being retrieved by any electronic means or in any other manner” shall be added;

(d) in clause (26), in sub-clause (b), after the word “Government” the words “or the Commission as the case may be” shall be inserted;

(e) after clause (30A), the following new clause shall be inserted, namely:—

“(30B) “register” means the register of members of a company and includes the register of debenture-holders or holders of other securities maintained on paper or computer network, floppy, diskette, magnetic cartridge tape, CD-Rom or any other computer readable media;”;

- (2) in section 24, sub-section (2) shall be omitted;

- (3) in section 30, in sub-section (1), the words and commas "in the Province or the part of Pakistan not forming part of a Province, as the case may be, in which the registered office of the company is stated by the memorandum to be situate" shall be omitted;
- (4) in section 95, in sub-section (1), for the full stop, at the end, a colon shall be substituted and hereinafter the following proviso shall be added, namely:—

"Provided that a subsidiary shall not be barred—

- (a) from acting as a trustee unless its holding company is beneficially interested under the trust; and
- (b) from dealing in shares of its holding company in the ordinary course of its business, where such subsidiary carries on a bona fide business of brokerage:

Provided further that a subsidiary dealing in shares of its holding company in the ordinary course of its brokerage business, shall not exercise the voting rights attached to such shares.”;

- (5) in section 158, in sub-section (1),—
- (a) for the word “four” the word “three” shall be substituted; and
  - (b) in the proviso for the word “sixty” the word “thirty” shall be substituted;
- (6) after section 178, the following new section shall be inserted, namely:—

**“178A. Fresh election of directors on request of substantial acquirer.—**(1) Notwithstanding anything contained in this Ordinance, where a person acquires 12.5% or more voting shares in a listed company in his own name, he may apply to the Commission for requiring the company to hold fresh election of directors in accordance with the procedure laid down in section 178 in the forthcoming annual general meeting of the company.

- (2) The Commission may, if it deems appropriate in the interest of the company, its minority shareholders or the capital markets generally, direct the company to hold the election of directors in the manner provided under section 178 and the company shall comply with such direction.



- (3) The person on whose request fresh election of directors is held shall not sell or otherwise dispose of the shares acquired by him for at least one year from the date of election of directors held under sub-section (2).";
- (7) in section 183, in clause (b), after the word "Government" occurring for the second time, the words "or the Commission" shall be inserted.
- (8) in section 204A,—
  - (a) in the marginal note, after the word "secretaries" the words "and share registrars" shall be added;
  - (b) the existing section shall be numbered as sub-section (1) of that section and after sub-section (1), numbered as aforesaid, the following new sub-section shall be added, namely:—

"(2) Listed companies shall have an independent share registrar possessing such qualifications and performing such functions as may be specified by the Commission.";
- (9) in section 208,—
  - (a) in sub-section (1), for the letter "A" the words, figure and letter "Subject to sub-section (2A)a" shall be substituted;
  - (b) after sub-section (2) the following new sub-section shall be inserted, namely:—

"(2A) The Commission may—

    - (a) by notification, in the official Gazette, specify the class of companies or undertakings to which the restriction provided in sub-section (1) shall not apply; and
    - (b) through regulations made thereunder, specify such conditions and restrictions on the nature, period, amount of investment and terms and conditions attached thereto, and other ancillary matters, applicable to such class of companies as it deems fit.";
  - (c) in sub-section (3),—
    - (a) after the word and comma "section," occurring for the first time, the words and comma "or the regulations," shall be inserted; and

- (b) for the word "one" the word "ten" shall be substituted;  
and
  - (d) sub-section (4) shall be omitted;
- (10) in section 233, in sub-section (1),—
- (a) for the word "four" the word "three" shall be substituted; and
  - (b) in the proviso for the word "two" the word "one" shall be substituted;
- (11) after section 234 the following new section shall be inserted, namely:—
- "234A. *Special audit.*—(1)** The Commission may on its own motion, or upon an application made by members holding not less than 20% voting rights in a company, order a special audit of the company and appoint an auditor to carry out detailed scrutiny of the affairs of the company.
- (2) The Commission may, during the course of the special audit, pass such interim orders and directions as may be deemed appropriate by the Commission.
  - (3) On receipt of the special audit report, the Commission may issue such directions for immediate compliance to the company and its management as the Commission deems fit.
  - (4) In case where the special audit has been ordered by the Commission on an application made by members of the company, one half of the expenses of the special audit shall be borne and paid in advance by such members, and the other half shall be borne by the company.
  - (5) In case where the special audit has been ordered by the Commission on its own motion, the expenses of the special audit shall be payable by the company.
  - (6) Where the expenses of the special audit are payable by the company, such expenses in the first instance may be defrayed by the Commission, and the company shall be liable to reimburse the Commission in respect of such expenses.

- (7) The amount of expenses liable to be paid by the company, the members or any other persons, as the case may be, shall be recoverable as arrears of land revenue.
- (8) The provisions of section 255 shall apply *mutatis mutandis* to the auditor appointed to carry out the special audit of the company under sub-section (1).”;
- (12) in section 242, in sub-section (3) after the word “company” the words “having paid up capital of less than 7.5 million rupees” shall be added;
- (13) in section 246,—
  - (a) in sub-section (1),—
    - (i) for the word “The” the words “Notwithstanding anything contained in any other provision of this Ordinance, the” shall be substituted; and
    - (ii) after the word “reports”, the words and comma “audited by an auditor,” shall be inserted.
  - (b) in sub-section (2),—
    - (i) after the word “fine” the words “not exceeding one million rupees and to a further fine” shall be inserted; and
    - (ii) for the word “one” the word “ten” shall be substituted;
- (14) in section 248, 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 no dividend shall be declared or paid out of unrealized gain on investment property credited to profit and loss account.”;
- (15) in section 254, after sub-section (3), the following new sub-section shall be inserted, namely:—

“(3A) For the purposes of clause (d) of sub-section (3) a person who owes,—

  - (a) a sum of money not exceeding five hundred thousand rupees to a credit card issuer ; or

- (b) a sum to a utility company in form of unpaid dues for a period not exceeding ninety days.

shall not be deemed to be indebted to the company.”;

- (16) in section 255, in sub-section (5), for the word, “Federal Government” the word “Commission” shall be substituted;
- (17) in section 267, in sub-section (2), for the colon, at the end, a full stop shall be substituted and thereafter the proviso shall be omitted;
- (18) in section 282A,- in clause (b),—
  - (a) before the word “such”, the words “notified entities which include” shall be inserted;
  - (b) after the word “body”, the words “or trust or any other entity or person” shall be inserted; and
  - (c) after the word “purpose”, the words “under this clause” shall be inserted;
- (19) in section 282B,—
  - (a) in the marginal note, for word “Rules” the words and commas “rules and regulations and issue directives, circulars, codes, guidelines, etc.” shall be substituted;
  - (b) the existing section shall be numbered as sub-section (1) of that section and in sub-section (1), numbered as aforesaid,—
    - (i) after the letters “NBFCs”, occurring for the first time, the words and comma “and notified entities, and their businesses and activities” shall be inserted;
    - (ii) the words and semicolon “conditions relating to qualifications of directors, chief executive, chairman, auditors, for licensing, capital and audit requirements; and” shall be omitted; and
    - (iii) for the words “companies established under the rules framed hereunder”, the words “the notified entities” shall be substituted; and

- (c) after sub-section (1), the following new sub-sections shall be added, namely:—

“(2) The Commission may make regulations, for the establishment and regulation of NBFCs and notified entities and their business and activities and such regulations may provide for any matter which the Commission deems fit for the effective regulation of NBFCs, notified entities and their businesses and activities.

(3) The Commission may issue such directives, circulars, codes, notifications and guidelines as are necessary to carry out the purposes of Part VIIIA and the rules and regulations made thereunder.”;

- (20) in section 282C,—

- (a) in sub-section (2) after the word “conditions”, the words “and payment of such fees” shall be inserted;
- (b) in sub-section (3), before the word “section”, occurring for the second and third time, the words, bracket and letter “clause (a) of” shall be inserted;

- (c) in sub-section (4),—

- (i) for the words “paid up capital”, the word “equity” shall be substituted,
- (ii) before the word “section “ the words, brackets and letter “clause (a) of” shall be inserted.

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

“(5) Notwithstanding anything in this Ordinance, the provisions of this Part VIIIA and the rules and regulations made thereunder shall continue to apply to any NBFC whose licence has expired, or any NBFC or notified entity whose licence or registration has been cancelled or suspended, or to any existing company or entity carrying on a business specified in clause (a) of section 282A or notified under clause (b) of section 282A which has not applied for a fresh licence or registration, or whose application

for a fresh licence or registration has not been decided by the Commission.”;

- (21) after section 282C, the following new section shall be inserted, namely:—

“282CA. *Registration of notified entities.*—(1) Any entity notified by the Federal Government under clause (b) of section 282A shall not operate without prior registration with the Commission.

- (2) Notwithstanding anything contained in this Ordinance or any other law, the Commission may register the notified entity on such terms and conditions and payment of such fee, as the Commission may deem fit to impose from time to time.
- (3) Every entity notified by the Federal Government under clause (b) of section 282A which is in existence before the commencement of this provision, and every other entity notified by the Federal Government under the aforesaid section shall within a period of six months apply in writing to the Commission for registration under this section, and the Commission after being satisfied that the applicant has fulfilled the conditions specified by the Commission may register the notified entity.”;

- (22) in section 282D, in sub-section (1),—

- (a) after the letters “NBFC”, wherever occurring, the words “or notified entity” shall be inserted;
- (b) in clause (b) before the word “being” the word “from” shall be inserted;
- (c) after the letters “NBFCs”, wherever occurring, the words “or notified entities” shall be inserted;
- (d) after the word “shareholders”, the words and comma “or unit or certificate holders as the case may be,” shall be inserted;
- (e) after the word and comma “generally,” occurring for the first time, in a new line the words “it may” shall be inserted; and
- (f) after the words “particular”, the words “to do or desist from doing such acts as the Commission may deem fit and” shall be inserted.

(23) in section 282E,—

(a) in sub-section (1),—

- (i) after the letters “NBFC”, wherever occurring, the words “or a notified entity” shall be inserted;
- (ii) after the word “chief executive”, occurring for the first time, the words “by whatever name called” shall be inserted;
- (iii) after the word “officer”, the words “or person responsible for the affairs” shall be inserted;
- (iv) after the word “shareholders”, occurring for the first time, the words “or the notified entity” shall be inserted;
- (v) after the word “shareholders”, occurring for the second time, the words and comma “or unit or certificate holders, as the case may be, or the participants” shall be inserted;
- (vi) after the word “chief executive”, occurring for the second time, the words “by whatever name called” shall be inserted; and
- (vii) after the word “officer”, occurring for the second time, the words “or person responsible for the affairs” shall be inserted; and

(b) in sub-section (2),—

- (i) after the letters “NBFC” wherever occurring the words “or a notified entity” shall be inserted;
- (ii) after the word “officer”, occurring for the first time, the words “or person responsible for the affairs” shall be inserted;
- (iii) after the word “shareholders”, the words “or unit holders as the case may be” shall be inserted;
- (iv) in clause (i),—

- (a) after the word “chief executive”, the words “by whatever name called” shall be inserted;

- (b) after the word "officer", the words "or person responsible for the affairs" shall be inserted;
- (c) in sub-clause (a) after the word "officer", the words "or person responsible for the affairs" shall be inserted; and
- (c) in sub-section (3),—
  - (i) after the letters "NBFC", wherever occurring, the words "or a notified entity" shall be inserted;
  - (ii) after the word "chief executive", occurring for the first time, the words "by whatever name called" shall be inserted;
  - (iii) after the word "officer", occurring for the first time, the words "or person responsible for the affairs" shall be inserted;
- (24) in section 282F, in sub-section (1), after the letters "NBFC", wherever occurring, the words "or a notified entity" shall be inserted;
- (25) in section 282G, after the letters "NBFC" wherever occurring, the words "or notified entity" shall be inserted;
- (26) in section 282H, after the letters "NBFC", wherever occurring, the words "or notified entity" shall be inserted;
- (27) in section 282 I,—
  - (a) in sub-section (1),
    - (i) the words "licensed under this Ordinance" shall be omitted;
    - (ii) after the word "or", occurring for the second time, the words "of any notified entity or" shall be inserted; and
    - (iii) after the word "officers", the words "or persons responsible for its affairs" shall be inserted;
  - (b) in sub-section (2),—
    - (i) for the word "Where", the words and comma "Notwithstanding anything contained in any other law for the time being in force where," shall be substituted;



- (ii) after the letters "NBFC", wherever occurring, the words "or the notified entity" shall be inserted; and
  - (c) in sub-section (3), after the letters "NBFC", the words "or the notified entity" shall be inserted;
- (28) in section 282J,—
  - (a) in sub-section (1),—
    - (i) after the letters "NBFC", wherever occurring, the words "or a notified entity" shall be inserted;
    - (ii) after the figure, letter and word "282B or", the words "regulation, circular or directive or" shall be inserted;
    - (iii) for the word "five" the word "fifty" shall be substituted; and
    - (iv) in the proviso after the word "officer", the words "or person" shall be inserted;
  - (b) in sub-section (2),—
    - (i) after the word "cancel", the words "or suspend" shall be inserted;
    - (ii) after the letters "NBFC", occurring for the first time, the words "or registration granted to any notified entity" shall be inserted; and
    - (iii) after the letters "NBFC", occurring for the second time, the words and comma "or notified entity as the case maybe," shall be inserted;
  - (c) in sub-section (3),—
    - (i) after the word "licences", the words "or registrations" shall be inserted;
    - (ii) after the letters "NBFC", whenever occurring, the words "or the notified entity" shall be inserted; and
    - (iii) after the word "and", occurring for the second time, the words figures, brackets, letter and comma "notwithstanding

anything contained in section 305 or sub-clause (c) of the proviso to section 309," shall be inserted; and

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

"(4) Where a NBFC or a notified entity carries on the business after its licence or registration to do such business has been suspended by the Commission, the chief executive, by whatever name called, and every director, manager, and other officer of the NBFC or the notified entity as the case maybe, who is responsible for such default, shall be punishable with fine not exceeding fifty million rupees and to a further fine of two hundred thousand rupees for every day after the first during which the default continues.";

(29) in section 282K,—

(a) in sub-section (1),—

(i) after the word "called" the commas and words "or a person not being a professional advisor in accordance with whose directions or instructions the directors are accustomed to act," shall be inserted;

(ii) after the letters "NBFC", wherever occurring, the words "or a notified entity" shall be inserted;

(b) in sub-section (2), after the letters "NBFC", the words "or the notified entity" shall be inserted; and

(c) in sub-section (3),—

(i) after the letters "NBFC", the words "or a notified entity" shall be inserted; and

(ii) after the comma, occurring for the second time, the words, figure and letter "or which has not been registered under section 282C or its registration has been cancelled" shall be inserted;

(30) after section 282M, the following new section shall be inserted, namely:—

"282N. *Rehabilitation of NBFCs and notified entities.*—(1) Notwithstanding anything contained in this Ordinance, the Commission

shall have the same powers as are exercisable by the Federal Government under section 296 for the rehabilitation of a NBFC or a notified entity which is facing financial or operational problems.

- (2) Where in exercise of its powers granted under sub-section (1) the Commission declares a NBFC or a notified entity as sick, the Commission may, in addition to any other powers specified in section 296,—
  - (a) make an application to the Court under section 412 or section 413 and the provisions contained in sections 412 to 415 shall, *mutatis mutandis*, apply thereto in all respects; and
  - (b) make an application to the Court for declaring any preference, made or done by or against the NBFC or the notified entity within twelve months before such NBFC or notified entity is declared sick, as fraudulent as provided in section 408, and the provisions contained in sections 408 and 409 shall *mutatis mutandis* apply thereto in all respects.
- (3) Whosoever fails to give effect, or carry out or implement the rehabilitation plan approved by the Commission or any matter provided therein or any direction issued, shall be liable to a fine not exceeding ten million rupees and, in case of a continuing failure, to a further fine not exceeding ten thousand rupees for every day after the first during which the failure or default continues.”;
- (31) in section 361, in sub-section (1), the words and comma “in the official Gazette, and also” shall be omitted;
- (32) in section 460, in clause (c) in the proviso—
  - (a) in clause (ii), after the semicolon the word “and” shall be added; and
  - (b) clause (d) shall be omitted; and
- (33) in section 466 in sub-section (1), the comma and words “, and no company shall be registered except at an office within the Province or Territory in which, by the memorandum, the registered office of the company is declared to be established” shall be omitted;

(34) in section 477,—

(a) in sub-section (1),—

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

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

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

(35) in section 484,—

(a) in sub-section (1),—

(i) for the colon, at the end of sub-section (1) a full stop shall be substituted; and

(ii) the proviso shall be omitted;

(b) in sub-section (2),—

(i) after the word “Commission” occurring for the first time, the words “or the registrar” shall be inserted; and

(ii) for the words “the Commission’s” the word “such” shall be substituted;

(36) in section 485, in section (1), in the proviso, after the word “be”, at the end, the comma and words “, or an order against which an appeal lies before the Appellate Bench of the Commission” shall be added;

(37) in section 492, for the word “one” the word “five” shall be substituted;

(38) in section 496 for the word “five” the words “five hundred” shall be substituted;

(39) in section 497, for the word “fifty” the words “five hundred” and for the words “five hundred” the words “ten thousand” shall respectively be substituted;

(40) in section 498, for the words “fifty thousand” the words “one million” and for the words “five hundred” the words “one hundred thousand” shall respectively be substituted;

(41) in section 506, in sub-section (2),—

- (i) for the word “fifty” the words “five hundred” shall be substituted; and
- (ii) for the words “five hundred” the words “ten thousand” shall be substituted;

(42) after section 506, the following new sections shall be inserted.

“506A. *Power to make regulations.*—(1) The Commission may, by notification in the official Gazette, make such regulations as may be necessary to carry out the purposes of this Ordinance:

Provided that the power to make regulations conferred by this section shall be subject to the condition of previous publication and before making any regulations the draft thereof shall be published in the manner considered most appropriate by the Commission for eliciting public opinion thereon within a period of not less than fourteen days from the date of publication.

- (2) Any regulation made under sub-section (1) may provide that a contravention thereof shall be punishable with a fine which may extend to five hundred thousand rupees and, where the contravention is a continuing one, with a further fine which may extend to ten thousand rupees for every day after the first during which such contravention continues.

506B. *Power to issue directives, circulars, guidelines, etc.*—The Commission may issue such directives, prudential requirements, codes, guidelines, circulars or notifications as are necessary to carry out the purposes of this Ordinance and the rules and regulations made under this Ordinance.”.

14. **Amendment of Act VI of 1987.**—In the Finance Act, 1987 (VI of 1987), section 12 shall be omitted.

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

- (1) In section 7, in sub-section (1), after the words “power of attorney”, the words, brackets, figure and semi-colons “other than revocable and time bound (not exceeding sixty days)

executed between spouses, father and son or daughter, grand parents and grand children, brother and sister" shall be inserted;

(2) in sub-section (2), paragraph (c) shall be omitted.

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

(1) in section 2,—

(a) for clause (4), the following shall be substituted, namely:—

“(4) “Board” means the Central Board of Revenue established under the Central Board of Revenue Act, 1924 (IV of 1924) and on the commencement of the Federal Board of Revenue Act, 2007, the Federal Board of Revenue established under section 3 thereof.”;

(b) after clause (5AA), the following new clause shall be inserted, namely:—

“(5AB) “*cottage industry*” means a manufacturer whose annual turnover from taxable supplies made in any tax period during the last twelve months ending any tax period does not exceed five million rupees or whose annual utility (electricity, gas and telephone) bills during the last twelve months ending any tax period do not exceed six hundred thousand rupees.”.

(c) in clause (14), after sub-clause (d), the following new sub-clause shall be added, namely:—

“(e) levied under the Punjab Sales Tax Ordinance, 2000 (Pb. Ord II of 2000), North West Frontier Province Sales Tax Ordinance, 2000 (III of 2000), Sindh Sales Tax Ordinance, 2000 (VIII of 2000), Balochistan Sales Tax Ordinance, 2000 (I of 2000) and Islamabad Capital Territory (Tax on Services) Ordinance, 2000 (XLII of 2000);”;

(d) for clause (20), the following shall be substituted, namely:—

(20) “output tax” in relation to any registered person means,—

(i) the tax charged under this Act in respect of a supply of goods made by that person;

(ii) duties of excise chargeable under section 3 of the Federal Excise Act, 2005, on such excisable goods or services as are mentioned in the Second Schedule or services as are specified by the Federal Government under section 7 thereof and on which such duties are charged, levied and paid as it were a tax payable under section 3 of this Act ; and

(iii) the tax levied under the Punjab Sales Tax Ordinance, 2000 (Pb. Ord II of 2000), North West Frontier Province Sales Tax Ordinance, 2000 (N.W.F.P. Ord III of 2000), Sindh Sales Tax Ordinance, 2000 (Sindh Ord. VIII of 2000), Balochistan Sales Tax Ordinance, 2000 (Bal. Ord. I of 2000) and Islamabad Capital Territory (Tax on Services) Ordinance, 2000 (XLII of 2000);”;

(e) in clause (27), after the word “all”, the word and comma “duties,” shall be inserted;

(f) in clause (37), in item (iii), after the word “falsifying”, the words “or causing falsification” shall be inserted;

(g) for clause (44), the following shall be substituted namely:

“(44) **“time of supply”** a supply shall be deemed to have taken place at the time of delivery of goods by the supplier:—

Provided that—

(a) where any goods are supplied by a registered person to an associated person and the goods

are not to be removed, the time of supply shall be the time at which these goods are made available to the recipient; and

- (b) where the goods are supplied under hire purchase agreement, the time of supply shall be the time at which the agreement is entered into”;

(2) in section 3,—

- (a) in sub-section (2), in clause (a), for semicolon and word “;and”, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Federal Government, may, by notification in the official Gazette, exclude any taxable supply from the said Schedule or include any taxable supply therein; and”;

- (b) after sub-section (6), the following new sub-section shall be added, namely:—

“(7) The Federal Government may, by notification in the official Gazette, specify any person or class of persons as withholding agent for the purpose of deduction and deposit of tax at the specified rate in such manner and subject to such conditions or restrictions as the Federal Government may prescribe in this behalf.”;

(3) in section 4, after clause (c), a new clause shall be added, namely:—

- “(d) such other goods as may be specified by the Federal Board of Revenue through a general order as are supplied to a registered person or class of registered persons engaged in the manufacture and supply of zero-rated goods.”;

(4) in section 7,—

- (a) in sub-section (1), in the beginning, for the word “For” the words, figure and comma, “Subject to the provisions of section 8B, for” shall be substituted; and



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

“(4) Notwithstanding anything contained in this Act or rules made thereunder, the Federal Government may, by notification in the official Gazette, subject to such conditions, limitations or restrictions as may be specified therein, allow a registered person or class of persons to deduct such amount of input tax from the output tax as may be specified in the said notification.”;

- (5) in section 8, in sub-section (1), in clause (a), the words “for the manufacture or production of taxable goods or” shall be omitted.
- (6) in section 8A; for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

“Provided that the Board may by notification in the official gazette, exempt any transaction or transactions from the provisions of this section.”;

- (7) after section 8A, the following new section shall be added, namely:—

“8B. *Adjustable input tax.*—(1) Notwithstanding anything contained in this Act, in relation to a tax period, a registered person shall not be allowed to adjust input tax in excess of ninety per cent of the output tax for that tax period:

Provided that the tax charged on the acquisition of fixed assets shall be adjustable against the output tax in twelve equal monthly installments after the start of production of a new unit:

Provided further that the Board may, by notification in the official Gazette, exclude any person or class of persons from the purview of sub-section (1).

- (2) A registered person, subject to section (1), may be allowed adjustment of input tax not allowed under sub-section (1) subject to the following conditions, namely:—
- (i) in the case of registered persons, whose accounts are subject to audit under the Companies Ordinance, 1984, upon furnishing a statement alongwith annual audited accounts, duly certified by the auditors, showing value

additions less than the limit prescribed under sub-section (1) above; or

- (ii) in case of other registered persons, subject to the conditions and restrictions as may be specified by the Board by notification in the official Gazette.
- (3) The adjustment or refund of input tax mentioned in sub-section (2), if any, shall be made on yearly basis in the second month following the end of the financial year of the registered person.
- (4) Notwithstanding anything contained in sub-sections (1) and (2), the Board may, by notification in the official Gazette, prescribe any other limit of input tax adjustment for any person or class of persons.
- (5) Any auditor found guilty of misconduct in furnishing the certificate mentioned in sub-section (2) shall be referred to the Council for disciplinary action under section 20D of Chartered Accountants, Ordinance, 1961(X of 1961).";
- (8) for section 10, the following shall be substituted, namely:—

“(10) *Refund of input tax.*—(1) If the input tax paid by a registered person on taxable purchases made during a tax period exceeds the output tax on account of zero rated local supplies or export made during that tax period, the excess amount of input tax shall be refunded to the registered person not later than forty-five days of filing of refund claim in such manner and subject to such conditions as the Board may, by notification in the official Gazette specify:

Provided that the Board may, subject to such conditions and restrictions as it may impose, by notification in the official Gazette, prescribe the procedure for refund of excess input tax against other taxable supplies:

Provided further that the Board may, from such date and subject to such conditions and restrictions as it may impose, by notification in the official Gazette, direct that refund of input tax against exports shall be paid along with duty drawback at the rates notified in such notification.

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

- (3) Where there is reason to believe that a person has claimed input tax credit or refund which was not admissible to him, the proceedings against him shall be completed within sixty days. For the purposes of enquiry or audit or investigation regarding admissibility of the refund claim, the period of sixty days may be extended up to one hundred and twenty days by an officer not below the rank of an Additional collector of Sales Tax and the Board may, for reasons to be recorded in writing, extend the aforesaid period which shall in no case exceed nine months.”;
- (9) in section 11, in sub-section (4), the words, commas and brackets “or, as the case may be, Collector (Adjudication)” shall be omitted;
- (10) in section 22,—
- (a) after sub-section (1), the following new sub-section shall be inserted, namely:—
- “(1A) Notwithstanding anything in any other law for the time being in force, the Board may require, by notification in the official Gazette, a registered person or class of registered persons to declare and use only as many number of business bank accounts as may be specified by the Board in such notification to make or receive payments on account of purchase and sale transactions for the purpose of this Act or rules made thereunder and to make payment of due tax from such accounts only.”; and
- (b) after sub-section (3), the following new sub-section shall be added, namely:—
- “(4) The registered persons, whose accounts are subject to audit under the Companies Ordinance, 1984 (XLVII of 1984), shall be required to submit a copy of the annual audited accounts, along with a certificate by the auditors certifying the payment of due tax by the registered person.”;
- (11) in section 23, after sub-section (3), the following shall be added, namely:—
- “(4) The Board may, by notification in the Official Gazette, prescribe the manner and procedure for regulating the issuance and authentication of tax invoices.”;

- (12) in section 24, for the word "three", wherever occurring, the word "five" shall be substituted;
- (13) in section 30A, for the words "Customs and Excise" wherever occurring, the letters "CBR" shall be substituted;
- (14) in section 30B, the words "of Inspection and", wherever occurring, shall be omitted;
- (15) in section 30D, amended as aforesaid, the words "and Post Clearance Audit", wherever occurring, shall be omitted;
- (16) after section 30D, the following new section shall be inserted, namely:—

"30DD. *Directorate of Post Clearance Audit.*—The Directorate of Post clearance Audit shall consist of a Director and as many Additional Directors, Deputy Directors, Assistant Directors and such other officers as the Board may, by notification in the official Gazette, appoint.";

- (17) in section 37A,—
  - (a) in sub-section (1), the words "in respect of a supply or supplies made by him" shall be omitted; and
  - (b) after the word "fraud", wherever occurring, the words "or any offence warranting prosecution under this Act" shall be inserted;
- (18) in section 38A, for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the Collector may require any regulatory authority to provide information concerning the licenses and authorizations issued by it.";

- (19) for section 47A, the following shall be substituted, namely:—

"47A. *Alternative dispute resolution.*—(1) Notwithstanding any other provisions of this Act, or the rules made thereunder, any registered person aggrieved in connection with any dispute pertaining to:—

- (a) the liability of tax against the registered person, or admissibility of refunds, as the case may be;

- (b) the extent of waiver of default surcharge and penalty;
- (c) the quantum of input tax admissible in terms of sub-section (3) of section 7;
- (d) relaxation of any procedural or technical irregularities and condonation of any prescribed time limitation; and
- (e) any other specific relief required to resolve the dispute,

May apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application, which is under litigation in any Court of Law or an Appellate authority, except in the cases where first information reports (FIRs) have been lodged under the Act or criminal proceedings initiated or where interpretation of question of law having larger revenue impact in the opinion of the Federal Board of Revenue is involved, may apply to the Federal Board of Revenue for the appointment of a committee for the resolution of dispute in appeal and only such application may be entertained for dispute resolution under the provisions of this section.

- (2) The Board may, after examination of the application of a registered person, appoint a committee within thirty days of receipt of such application in the Board, consisting of an officer of sales tax not below the rank of an Additional Collector and two persons from the notified panel consisting of retired Judges not below District and Sessions Judge, chartered or cost accountants, advocates, representatives of trade bodies or associations, or any other reputable taxpayers, for the resolution of dispute.
- (3) The committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of sales tax or any other person to conduct an audit and make recommendations within sixty days of its constitution, in respect of the resolution of the dispute as it may deem fit:

Provided that the Board may extend the period of sixty days stipulated for making the recommendations for another sixty days on specific request of the committee.

- (4) The Board may, on the recommendation of the committee, pass such order, as it may deem appropriate.
  - (5) The registered person may make payment of sales tax and other duty and taxes as determined by the Board in its order under sub-section (4), and such order of the Board shall be submitted before the forum, tribunal or the Court where the matter is *sub judice* for consideration of orders as deemed appropriate.
  - (6) The Board may, by notification in the official Gazette, make rules for carrying out the purposes of this section.
- (20) in section 48,—
- (a) in sub-section (1), for the word “where”, the words, brackets, figure and comma “subject to sub-section (1A), where” shall be substituted;
  - (b) in sub-section (1), in clause (f), the word “may”, in the beginning, shall be omitted; and
  - (c) after sub-section (1), the following new sub-section shall be inserted, namely:—

“(1A) If any arrears of tax, default surcharge, penalty or any other amount which is adjudged or payable by any person and which cannot be recovered in the manner prescribed above, the Board or any officer authorized by the Board, may, write off the arrears in the manner as may be prescribed by the Board.”
- (21) in section 50A,—
- (a) in sub-section (2), for the word “their”, the words “matters such as grant of” shall be substituted; and
  - (b) after sub-section (2), amended as aforesaid, the following new sub-sections shall be added, namely:—

“(3) Unless otherwise proved, the information received in the computerized system from or on behalf of any registered person shall, for all official and legal purposes, be deemed to have been furnished by and received from such registered person.

- (4) The business information gathered through computerized system shall be confidential to be used only for official and legal purposes and no unauthorized person shall claim for any access to such information.”;

(22) in section 67,—

- (a) for the word “return”, the words, “refund claim” shall be substituted; and
- (b) for the words and figure “in section 10 from the date”, the words and comma “as aforesaid,” shall be substituted;

(23) for the words “Central Board of Revenue” wherever occurring, the word “Board” shall be substituted.

(24) in the Sixth Schedule,—

(a) in Table-1, in column (1),—

(i) against serial number 1,—

- (1) in column (2), after the word “Animals”, the words “and live poultry” shall be added;
- (2) in column (3), the figures, and comma “0105.9200, 0105.9300”, the figures, “0105.9400” shall be substituted;

(ii) against serial number 2, in column (2) and (3), for the existing entries the following shall be substituted, namely:—

|                                    |           |
|------------------------------------|-----------|
| “Meat of bovine animals, sheep and | 02.01,    |
| goat, excluding poultry and offal, | 02.02 and |
| whether or not fresh, frozen or    | 02.04.”;  |
| otherwise, preserved               |           |

(iii) for serial number 3 and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

|                                        |         |
|----------------------------------------|---------|
| “3. Fish and crustaceans excluding     | 03.02,  |
| live fish whether or not fresh, frozen | 03.03,  |
| or otherwise preserved.                | 03.04,  |
|                                        | 03.05 & |
|                                        | 03.06”; |

- (iv) against serial number 12, in column (2), for and words and comma "and tubers, etc", the comma and words ", roots and the like" shall be substituted;
- (v) against serial number 13, in column (3), for the figures and comma "0709.5200, 0709.5900", the figures and comma "0709.5910, 0709.5990" shall be substituted;
- (vi) against serial number 15, in column (3), the figures and comma "0810.3000," shall be omitted;
- (vii) in serial number 19,—
  - (a) for the entry relating thereto in columns (2), the following shall be substituted, namely:—

"Cereals and products of milling industry."
  - (b) in column (3), for the words and figures "and respective headings of 1104", the figures, commas and word "1104.2200, 1104.2300, 1104.2900 and 1104.3000" shall be substituted;
- (viii) against serial number 20, in column (3), the figures and comma "1209.2600," shall be omitted;
- (ix) against serial number 24,
  - (i) in column (2),—
    - (a) after the word "collected", the words "by a registered manufacturer or importer" shall be inserted; and
    - (b) after the existing entry, amended as aforesaid, the following explanation shall be inserted, namely:

*"Explanation.—Exemption of this entry shall not be available to distributors, wholesalers or retailers."*
  - (ii) in column (3), the figures and commas "1511.9010," and "1517.1000," wherever occurring, shall be omitted;



- (x) against serial number 25, the entry relating thereto in column (3), the following shall be substituted, namely:—

“1901.1000, 1901.9020 and 1901.9090”;

- (xi) against serial number 28, in column (3), for the figures, commas and words “2306.7000, 2309.9000 and respective headings of 29.36”, the figures, commas and word “2309.9010, 2309.9020, 2309.9090, 2936.2100, 2936.2200, 2936.2300, 2936.2400, 2936.2500, 2936.2600, 2936.2700 and 2936.2800” shall be substituted;

- (xii) after serial number 29 and the entries relating thereto in columns (2) and (3), the following new serial numbers shall be inserted, namely:—

|       |                |             |
|-------|----------------|-------------|
| “29A. | Surgical tapes | 30.05       |
| 29B.  | Ultrasound gel | 3006.7000   |
| 29C.  | Glass bangles  | 7020.0090”; |

- (xiii) for serial number 30 and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

“30. Diapers for adults (patients) 4818.4010”;

- (xiv) against serial number 31, for the entry relating thereto in column (3), the following shall be substituted, namely:—

“4901.9910, 8523.2100, 8523.2910, 8523.2990,  
8523.4010, 8523.4030, 8523.4090, 8523.5100,  
8523.5200, 8523.5910, 8523.5990, 8523.8010,  
8523.8020 and 8523.8090”;

- (xv) against serial number 35, for the entry relating thereto in column (2), the following shall be substituted, namely:—

“Building blocks of cement.”;

- (xvi) against serial number 36, for the entry relating thereto in column (3), the following shall be substituted, namely:—

“7106.1000, 7106.9110 and 7106.9190”;

- (xvii) against serial number 37, for the entry relating thereto in column (3), the following shall be substituted, namely:—  
“7108.1100, 7108.1210 and 7108.1290”;
- (xviii) against serial number 38, in column (3), after the figures “7108.2000”, the word, figures “and 7108.2090” shall be added;
- (xix) against serial number 41, for the entry relating thereto in column (3), the following shall be substituted, namely:—  
“8523.2990, 8523.4010, 8523.4090, 8523.5990 and 8523.8090”;
- (xx) against serial number 44, for the entry relating thereto in column (3), the following shall be substituted, namely:—  
“8901.2000, 8901.3000 and 8901.9000”;
- (xxi) against serial number 45,—  
(i) in column (2), the word “imported” shall be omitted; and  
(ii) in columns (3), for the figures “9201.3900”, the figures “9021.3900” shall be substituted;
- (xxii) against serial number 46, for the entry relating thereto in column (2), the following shall be substituted, namely:—  
“Goods imported by various agencies of the United Nations, diplomats, diplomatic missions, privileged persons and privileged organizations which are covered under various Acts and, Orders, rules and regulations made thereunder; and agreements by the Federal Government provided that such goods are charged to zero-rate of customs duty under Customs Act, 1969 (IV of 1969), and the conditions laid therein”;
- (xxiii) against serial number 60, in column (3), for the words “Respective headings”, the figures and word “3926.9020 and 4014.1000” shall be substituted;

- (xxiv) against serial number 69, for the entry relating thereto in column (3), the following shall be substituted, namely:—

“8701.9010, 8701.9020, 8429.1900 and 8433.5100”;

- (xxv) for serial number 70 and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

|                           |               |
|---------------------------|---------------|
| “70. Import and supply of | 8702.9010 and |
| fully dedicated CNG       | 8702.9090”;   |
| Euro-2 buses whether in   |               |
| CBU or CKD condition.     |               |

- (b) in table-2, in columns (1),—

- (i) against serial number 3, in column (2), the words “other than cotton seed” shall be omitted;

- (ii) for serial number 3 and the entries relating thereto in columns (2) and (3), the following shall be substituted, namely:—

|                            |             |
|----------------------------|-------------|
| “3. Supplies made by (a)   | Respective  |
| cottage industry; and (b)  | headings.”; |
| retailers whose annual     |             |
| turnover from supplies,    |             |
| whether taxable or         |             |
| otherwise, made in any     |             |
| tax period during the last |             |
| twelve months ending       |             |
| any tax period does not    |             |
| exceed rupees five         |             |
| million.                   |             |

**17. Amendment of Act XLII of 1997.**—The following further amendments shall be made in the Securities and Exchange Commission of Pakistan Act, 1997 (XLII of 1997), namely:—

- (i) in section 12,—

- (a) in sub-section (1) for the word “nine” the word “ten” shall be substituted;

(b) in sub-section (2)—

(i) in clause (a) for the word “five” the word “six” shall be substituted;

(ii) sub-clause (i) shall be renumbered as sub-clause “(ia)” and before sub-clause (ia) renumbered as aforesaid, the following new sub-clause shall be inserted, namely:—

“(i) *ex-officio* the Finance Minister or, in his absence, the Adviser to Prime Minister on Finance, as the case may be;” and

(c) for sub-rule (7), the following shall be substituted, namely:—

“(7) The Finance Minister or, as the case may be, the Adviser to Prime Minister on Finance shall be the Chairman of the Board who shall, in the event of a tie, have a casting vote.”.

(2) in section 20, in sub-section (4), after clause (j), the following new clause shall be inserted, namely:—

“(ja) regulating professionals who provide services within the financial services markets;”;

(3) in section 29, in sub-section (1), after the word “Act”, at the end, the word “or any other law administered by the Commission” shall be added;

(4) in section 33, for sub-section (1), the following shall be substituted, namely:—

“(1) Except as otherwise provided any person aggrieved by an order of the Commission passed by one Commissioner or an officer authorized in this behalf by the Commission, may within thirty days of the order, prefer an appeal to an Appellate Bench of the Commission constituted under sub-section (2):

Provided that no appeal shall lie against—

(a) an administrative direction given by a Commissioner or an officer of the Commission;

(b) an order passed in exercise of the powers of revision or review;

- (c) a sanction provided or decision made by a Commissioner or an officer of the Commission to commence legal proceedings in a court of law; and
  - (d) an interim order which does not dispose of the entire matter.”;
- (5) in section 40, in sub-section (1), after the word “Act”, at the end, the words “or the functions of the Commission specified in sub-section (4) of section 20” shall be added.

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

“40A. *Penalty for violation of rules and regulations.*—(1) Any rule made under section 39 or regulation made under section 40 may provide that a contravention thereof shall be punishable with a fine which may extend to ten million rupees and, where the contravention is a continuing one, with a further fine which may extend to one hundred thousand rupees for every day after the first during which such contravention continues.

- (2) A fine under sub-section (1) shall be imposed by the Commission after providing a reasonable opportunity of being heard to the party;

40B. *Power of the Commission to issue directives, circulars, guidelines, etc.*—The Commission shall have the power to issue such directives, codes, guidelines, circulars or notifications as are necessary to carry out the purposes of this Act, the rules and regulations made thereunder and all laws administered by it.”; and

- (7) after section 42, the following new section shall be inserted, namely:—

“42A. *Indemnity.*—No suit, prosecutions or other legal proceedings shall lie against the Commission, Commissioners, officers, members and officer or any employee of the Commission for anything done in good faith or intended to be done in pursuance of this Act or any administered legislation or any rule or regulation made thereunder.”.

**18. Amendment of section 20, Ordinance XXXII of 2000.**—In the Khushhali Bank Ordinance, 2000 (XXXII of 2000), in section 20, in sub-section (2), for the words “another three years”, the words “a similar term or terms” shall be substituted.

19. **Amendment of Ordinance XXXIX of 2000.**—The following further amendments shall be made in the Insurance Ordinance, 2000 (XXXIX of 2000), namely:—

- (1) in section 32, in sub-section (1),—
  - (a) in clause (c), the words “not to be admissible assets” be omitted; and
  - (b) in clause (d) , the comma, brackets, letter and figure “being assets referred to in clause (g) of sub-section (2)” shall be omitted.
- (2) in section 42,—
  - (a) sub-section (1) shall be omitted; and
  - (b) in sub-section (3), for the brackets and figure “(1)” the brackets and figure “(2)” shall be substituted.
- (3) in section 43,—
  - (a) in sub-section (1), after the word “insurer” the words and letters “having reinsurance with Pakistan Re-insurance Company Ltd.,” shall be inserted ; and
  - (b) for the brackets and figure “(1)”, wherever occurring, the brackets and figure “(2)” shall be substituted;
- (4) in section 44,- in the marginal note, after the word “ compulsory” the word “surplus” shall inserted;
- (5) after section 59, the following new section shall be inserted, namely:—

“59A. *Power of the Commission to undertake onsite inspection of insurance companies.*—(1) The Commission may undertake onsite inspections of an insurer to ensure that the requirements of sound and prudent management are being fulfilled by the insurer and the insurer is complying with the requirements of the ordinance and the rules made there under.

  - (2) On-site inspections shall be conducted with such frequency as the commission may deem appropriate.

- (3) All officers and agents of the company, including lawyers, auditors and actuaries shall supply all information, documents and assistance that may be required by the Commission in the course of the inspection.
- (4) The inspectors shall have the right to enter any company premises during conduct of the inspections, and may search, seize, take possession of any record, object, article, material whether electronic or otherwise, account books or other documents, including any travel or other personal documents which may be used as evidence.
- (5) Except where the Commission believes that the record may be destroyed by the insurer, the Commission shall give two week written notice to the insurer before undertaking an on-site inspection.”;
- (6) in section 65,—
  - (a) in sub-section (1) for the words and comma “to have the charge of an insurer, the Commission shall make a report of the fact to the Tribunal” the words and comma “the Commission may make an order that such person shall cease to hold the office with the insurer with effect from such date as may be specified in the order, and thereupon that office shall, with effect from the said date, become vacant provided that for public section insurance company or corporation i.e. National Insurance Company Ltd., Pakistan Re-insurance Company Ltd., and State Life Insurance Corporation of Pakistan the Commission may make a recommendation only to the Federal Government for the purpose” shall be substituted;
  - (b) sub-section (2) shall be omitted; and
  - (c) in sub-section (3) and (4) for the brackets and figure “(2)” the brackets and figure “(1)” and for the word “Tribunal” the word “Commission” shall be substituted.
- (7) in section 156, after the words “Ordinance”, occurring for the second time, the words and comma “or any direction made by the Commission, the Commission shall have the power to impose fine on the insurer” shall be inserted.

(8) in section 158,—

- (a) the words and comma “with imprisonment for a term which may extend to three years, or” shall be omitted;
- (b) after the word “punishable” the words “by the Commission” shall be inserted; and
- (c) the comma and the words “, or with both” shall be omitted; and

(9) in section 172, the proviso shall be omitted.

**20. Amendment of the Income Tax Ordinance, XLIX of 2001.—**

The following further amendments shall be made in the Income Tax Ordinance, 2001 (XLIX of 2001), namely:—

(1) in section 2,—

- (a) in clause (1A) after the word “undertakings” the words “or companies engaged in providing services and not being a trading company or companies” shall be inserted;
- (aa) for clause (11) of section 2, the following shall be substituted, namely:—

(11) “Board” means the Central Board of Revenue established under the Central Board of Revenue Act, 1924 (IV of 1924), and on the commencement of Federal Board of Revenue Act, 2007, the Federal Board of Revenue established under section 3 thereof;”;

(b) in clause (19A),—

- (i) for the words “has obtained” the word “holds” shall be substituted; and
- (ii) after the word “Number” the words “or Computerized National Identity Card issued by the National Database and Registration Authority” shall be inserted;

(c) after clause (45), the following new clauses shall be inserted, namely:—

“(45A) “Private Equity and Venture Capital Fund” means a fund registered with the Securities and Exchange



Commission of Pakistan under the Private Equity and Venture Capital Fund Rules, 2007;

(45B) "Private Equity and Venture Capital Fund Management Company" means a company licensed by the Securities and Exchange Commission of Pakistan under the Private Equity and Venture Capital Fund Rules, 2007;"

(d) in clause (59A),—

(i) after paragraph (i), the following new paragraph shall be inserted, namely,—

"(ia) has employees not exceeding two hundred and fifty any time during the year;" and

(ii) in paragraph (ii), after the word "hundred" the words "and fifty" shall be inserted;

(1A) in section 8, in clause (e), for the full stop, at the end, and colon shall be substituted and thereafter the following proviso shall be added, namely:—

"Provided that the provision of this section shall not apply to dividend received by a company.";

(1B) for the words "Central Board of Revenue", wherever occurring, the word "Board" shall be substituted;

(2) in section 18, in sub-section (4), after the word "fund" the words "or a Private Equity and Venture Capital Fund" shall be inserted;

(3) in section 49, after sub-section (3), the following new sub-section shall be added, namely: —

"(4) Exemption under this section shall not be available in the case of corporation, company, a regulatory authority, a development authority, other body or institution established by or under a Federal law or a Provincial law or an existing law or a corporation, company a regulatory authority, a development authority or other body or institution set up, owned and controlled, either directly or indirectly, by the

Federal Government or a Provincial Government, regardless of the ultimate destination of such income as laid down in Article 165A of the Constitution of the Islamic Republic of Pakistan.”;

- (4) after section 56, the following new section shall be inserted, namely:—

“56A. *Set off of losses of companies operating hotels.*— Subject to sections 56 and 57, where a company registered in Pakistan or Azad Jammu and Kashmir (AJ&K), operating hotels in Pakistan or AJ&K, sustains a loss in Pakistan or AJ&K for any tax year under the head “income from business” shall be entitled to have the amount of the loss set off against the company’s income in Pakistan or AJ&K, as the case may be, from the tax year 2007 onward.”;

- (5) in section 57A, for sub section (1), the following shall be substituted, namely:—

“(1) The assessed loss (excluding capital loss) for the tax year, other than brought forward and capital loss, of the amalgamating company or companies shall be set off against business profits and gains of the amalgamated company, and vice versa, in the year of amalgamation and where the loss is not adjusted against the profits and gains for the tax year the unadjusted loss shall be carried forward for adjustment upto a period of six tax years succeeding the year of amalgamation.”.

- (6) after section 59A, the following new section shall be inserted, namely:—

“59AA. *Group taxation.* —(1) Holding companies and subsidiary companies of 100% owned group may opt to be taxed as one fiscal unit. In such cases, besides consolidated group accounts as required under the Companies Ordinance, 1984 (XLVII of 1984), computation of income and tax payable shall be made for tax purposes.

- (2) The companies in the group shall give irrevocable option for taxation under this section as one fiscal unit.
- (3) The group taxation shall be restricted to companies locally incorporated under the Companies Ordinance, 1984 (XLVII of 1984).

- (4) The relief under group taxation would not be available to losses prior to the formation of the group.
- (5) The option of group taxation shall be available to those group companies which comply with such corporate governance requirements as may be specified by the Securities and Exchange commission of Pakistan from time to time and are designated as companies entitled to avail group taxation.”;
- (6) Group taxation may be regulated through rules as may be made by the Central Board of Revenue.”;
- (7) for section 59B, the following shall be substituted, namely:—

“59B. *Group relief.*—(1) Subject to sub-section (2), any company, being a subsidiary of a holding company, may surrender its assessed loss (excluding capital loss) for the tax year (other than brought forward losses and capital losses), in favour of its holding company or its subsidiary or between another subsidiary of the holding company:

Provided that where one of the company in the group is a public company listed on a registered stock exchange in Pakistan, the holding company shall directly hold fifty-five per cent or more of the share capital of the subsidiary company. Where none of the companies in the group is a listed company, the holding company shall hold directly seventy-five per cent or more of the share capital of the subsidiary company.”;

- (2) The loss surrendered by the subsidiary company may be claimed by the holding company or a subsidiary company for set off against its income under the head “income from Business” in the tax year and the following two tax years subject to the following conditions, namely:—
  - (a) there is continued ownership for five years, of share capital of the subsidiary company to the extent of fifty-five per cent in the case of a listed company, or seventy-five per cent or more, in the case of other companies;

- (b) a company within the group engaged in the business of trading shall not be entitled to avail group relief;
  - (c) holding company, being a private limited company with seventy-five per cent of ownership of share capital gets itself listed within three years from the year in which loss is claimed;
  - (d) the group companies are locally incorporated companies under the Companies Ordinance, 1984 (XLVII of 1984);
  - (e) the loss surrendered and loss claimed under this section shall have approval of the Board of Directors of the respective companies;
  - (f) the subsidiary company continues the same business during the said period of three years;
  - (g) all the companies in the group shall comply with such corporate governance requirements as may be specified by the Securities and Exchange Commission of Pakistan from time to time, and are designated as companies entitled to avail group relief"; and
  - (h) any other condition as may be prescribed.
- (3) The subsidiary company shall not be allowed to surrender its assessed losses for set off against income of the holding company for more than three tax years.
- (4) Where the losses surrendered by a subsidiary company are not adjusted against income of the holding company in the said three tax years, the subsidiary company shall carry forward the unadjusted losses in accordance with section 57.
- (5) If there has been any disposal of shares by the holding company during the aforesaid period of five years to bring the ownership of the holding company to less than fifty-five per cent or seventy-five per cent, as the case may be, the holding company shall, in the year of disposal, offer the amount of profit on which taxes have not been paid due to set off of losses surrendered by the subsidiary company.

- (6) Loss claiming company shall, with the approval of the Board of Directors, transfer cash to the loss surrendering company equal to the amount of tax payable on the profits to be set off against the acquired loss at the applicable tax rate. The transfer of cash would not be taken as a taxable event in the case of either of the two companies.
- (7) The transfer of shares between companies and the share holders, in one direction, would not be taken as a taxable event provided the transfer is to acquire share capital for formation of the group and approval of the Security and Exchange Commission of Pakistan or State Bank of Pakistan, as the case may be, has been obtained in this effect. Sale and purchase from third party would be taken as taxable event.”;
- (8) in section 62, in sub-section (2), in paragraph C, in clause (c), for the word “two” the word “three” shall be substituted;
- (9) in section 92,—
  - (i) in sub-section (1), the words, brackets, figure and comma “Subject to sub-section (2),” shall be omitted; and
  - (ii) sub-sections (2), (3), (4) and (5) shall be omitted;
- (10) section 93, shall be omitted;
- (11) in section 95, in sub-section (2), in clause (b), in sub-clause (ii), the words “at fair market value” shall be omitted;
- (12) in section 96, in sub-section (2), in clause (b), in sub-clause (ii), the words “at fair market value” shall be omitted;
- (13) in section 97, in sub-section (2), in clause (b), in sub-clause (ii), the words “at fair market value” shall be omitted;
- (14) after section 97, following new section shall be inserted, namely:—

“97A. *Disposal of asset under a scheme of arrangement and reconstruction.*—(1) No gain or loss shall be taken to arise on disposal of asset from one company (hereinafter referred to as

the "transferor") to another company (hereinafter referred to as the "transferee") by virtue of operation of a Scheme of Arrangement and Reconstruction under sections 282L and 284 to 287 of the Companies Ordinance, 1984 (XLVII of 1984) or section 48 of the Banking Companies Ordinance, 1962 (LVII of 1962), if the following conditions are satisfied, namely:—

- (a) the transferee must undertake to discharge any liability in respect of the asset acquired;
  - (b) any liability in respect of the asset must not exceed the transferor's cost of the asset at the time of the disposal;
  - (c) the transferee must not be exempt from tax for the tax year in which the disposal takes place; and
  - (d) scheme is approved by the High Court, State Bank of Pakistan or Securities and Exchange Commission of Pakistan, as the case may be, on or after first day of July, 2007.
- (2) No gain or loss shall be taken to arise on issue, cancellation, exchange or receipt of shares as a result of scheme of arrangement and reconstruction under sections 282L and 284 to 287 of the companies Ordinance, 1984 (XLVII of 1984) or section 48 of the Banking Companies Ordinance, 1962 (LVII of 1962) and approved by:—
- (a) the High Court;
  - (b) State Bank of Pakistan; or
  - (c) Securities and Exchange Commission of Pakistan, as the case may be, on or after first day of July, 2007.
- (3) Where sub-section (1) applies—
- (a) the asset acquired by the transferee shall be treated as having the same character as it had in the hands of the transferor;
  - (b) the transferee's cost in respect of acquisition of the asset shall be—
    - (i) in the case of a depreciable asset or amortised intangible, the written down value of the asset or intangible immediately before the disposal;

- (ii) in the case of stock-in-trade valued for tax purposes under sub-section (4) of section 35 that value; or
  - (iii) in any other case, the transferor's cost at the time of the disposal;
  - (c) if, immediately before the disposal, the transferor has deductions allowed under sections 22, 23 and 24 in respect of the asset transferred which have not been set off against the transferor's income, the amount not set off shall be added to the deduction allowed under those sections to the transferee in the tax year in which the transfer is made.
- (4) In determining whether the transferor's deductions under sections 22, 23 or 24 in respect of the asset transferred have been set off against income for the purposes of clause (c) of sub-section (2), those deductions shall be taken into account last.
- (5) Where sub-section (2) applies and the shares issued vested by virtue of the Scheme of Arrangement and Reconstruction under sections 282L and 284 to 287 of the Companies Ordinance, 1984 (XLVII of 1984) or section 48 of the Banking Companies Ordinance, 1962 (LVII of 1962) and approved by the Court or State Bank of Pakistan or Securities and Exchange Commission of Pakistan as the case may be, are disposed of, the cost of shares shall be the cost prior to the operation of the said scheme.”;
- (15) after section 100, the following new section shall be inserted, namely:—
  - “(100A) *Special provisions relating to banking business.*—(1) Subject to sub-section (2), the income, profits and gains of any banking company as defined in clause (7) of section 2 and tax payable thereon shall be computed in accordance with the rules in the Seventh Schedule.
  - (2) Sub-section (1) shall apply to the profits and gains of the banking companies relevant to tax year 2009 and onwards.”;
- (16) in section 113A, in sub-section (3), for the brackets and figure “(2)”, the brackets and figure “(1)”, shall be substituted and after full stop, the words “The retailer shall not be entitled to claim any adjustment of withholding tax collected or deducted under any head during the year.” shall be inserted;
- (17) in section 113B,—
  - (i) for the words “rate of one per cent of turnover for a tax year”, the words “following rates” shall be substituted;

- (ii) the words "at the rate of three per cent of the declared turnover", shall be omitted; and
- (iii) for the full stop at the end, a colon shall be substituted and there after the following shall be added namely:—

| "S.No. | Amount of turnover                                                     | Rate of tax                                                     |
|--------|------------------------------------------------------------------------|-----------------------------------------------------------------|
| 1.     | Where turnover exceeds Rs.5,000,000 but does not exceed Rs. 10,000,000 | Rs.25,000 plus 0.5% of the turnover exceeding Rs.5 ,000,000     |
| 2.     | Where turnover exceeds Rs.10,000,000                                   | Rs. 50,000 plus 0.75% of the turnover exceeding Rs.1 0,000,000. |

(c) The retailer shall not be entitled to claim any adjustment of withholding tax collected or deducted under any head during the year";

(18) in section 114, in sub-section (2A), after the word "signatures", the words and comma "and other matters relating to electronic filing of returns, statements or documents, etc." shall be inserted;

(18A) in section 115, after sub-section (4) the following new sub-sections shall be added, namely:—

"(5) Subject to sub-section (6), the Commissioner may, by notice in writing, require any person who, in his opinion, is required to file a prescribed statement under this section for a tax year but who has failed to do so, to furnish a prescribed statement for that year within thirty days from the date of service of such notice or such longer period as may be specified in such notice or as he may, allow.

(6) A notice under sub-section (5) may be issued in respect of one or more of the last five completed tax years.";

(19) in section 116,—

(a) in sub-section (1), for the words, brackets, figure, comma and word "subject to sub-section (2), the" the word "The" shall be substituted; and



- (b) in sub-section (2), after the word "income" occurring for the second time, the words "or the declared income for the year" shall be inserted;
- (20) in section 130, in sub-section (4), the following shall be substituted, namely:—
- “(4) A person may be appointed as an accountant member of the Appellate Tribunal if the person is an officer of the Income Tax Group equivalent in rank to that of a Regional Commissioner and the Commissioner of Income Tax or Commissioner of Income Tax (Appeals) having at least five years experience as Commissioner shall also be eligible for appointment.”;
- (20A) in section 132, in sub-section (3), clause (b) shall be omitted;
- (21) in section 147,—
- (a) after sub-section (4A), the following new sub-section shall be inserted, namely:—
- “(4AA) Tax liability under section 113 shall also be taken into account while working out payment of advance tax liability under this section.”; and
- (b) after sub-section (6), the following new sub-section shall be inserted, namely:—
- “(6A) Notwithstanding anything contained in this section, where the taxpayer is a company, advance tax shall be payable by it in the absence of last assessed income also. The taxpayer shall estimate the amount of advance tax payable on the basis of estimated quarterly accounting profit of the company and thereafter pay such amount after—
- (a) taking into account tax payable under section 113 as provided in sub-section (4AA);
- (b) making adjustment for the amount (if any) already paid.”;
- (22) in section 148,—
- (a) for sub-section (2), the following shall be substituted, namely:—
- “(2) Nothing contained in sub-section (1) shall apply to any goods or class of goods or persons or class of persons importing such goods or class of goods as may be specified by the Board.”;

- (b) sub-sections (3) and (4) shall be omitted;
- (c) for sub-section (4A), the following shall be substituted, namely:—

“(4A) Where, in the case of a person whose income is not subject to final taxation, the Commissioner is satisfied that such person is not likely to pay any tax (other than tax under section 113), the Commissioner shall, upon application in writing made by such person, issue certificate allowing payment of tax collectable under this section at a reduced rate of 0.5%.”;

- (d) in sub-section (7),—
  - (i) in clause (c), for the word “car” occurring twice, the words “motor vehicles” shall be substituted; and
  - (ii) after clause (c), the following new clauses shall be added, namely:—

“(d) large import houses, who,—

- (i) have paid-up capital of exceeding Rs.100 million;
- (ii) have imports exceeding Rs.500 million during the tax year;
- (iii) own total assets exceeding Rs.100 million at the close of the tax year;
- (iv) is single object company;
- (v) maintain computerized records of imports and sale of goods;
- (vi) maintain a system for issuance of 100% cash receipts on sales;
- (vii) present accounts for tax audit every year;
- (viii) is registered with Sales Tax Department; and
- (ix) make sales of industrial raw material of manufacturer registered for sales tax purposes”;

- (e) in sub-section (9), for the expression "value of goods" the following shall be substituted, and shall be deemed always to have been so substituted and shall have effect accordingly, namely:—

"value of goods" means the value of the goods as determined under the Customs Act, 1969 (IV of 1969), as if the goods were subject to *ad valorem* duty increased by the customs-duty, federal excise duty and sales tax, if any, payable in respect of the import of the goods.";

- (23) in section 149, in sub-section (1),—

- (a) for the words "such adjustment" the words, figures and commas "adjustment of tax withheld from employee under other heads and tax credit admissible under sections 61, 62, 63 and 64 during the tax year after obtaining documentary evidence" shall be substituted;
- (b) after the word "for", occurring for the second time, a colon shall be inserted; and
- (c) for the words "any excess deduction or deficiency arising out of any previous deduction or failure to make a deduction during the year" the following shall be substituted, namely:—
- (i) tax withheld from the employee under this Ordinance during the tax year;
- (ii) any excess deduction or deficiency arising out of any previous deduction; or
- (iii) failure to make deduction during the year;"

- (24) in section 152, in sub-section (2), after the brackets and figure "(1)" the words, brackets, figure and letter "or sub-section (1A)" shall be inserted;

- (25) in section 153,—

- (i) in sub-section (4), the word, brackets and figure "or (3)" shall be omitted;
- (ii) in sub-section (5), after clause (ba), the following new clause shall be inserted, namely:—

"(bb) a cotton ginner who deposits in the Government Treasury, an amount equal to the amount of tax deductible on the payment being made to him, and evidence to this effect is provided to the "prescribed person;"

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

“Provided further that this sub-section shall not apply to payments received on account of—

- (i) advertisement services, by owners of newspapers and magazines;
  - (ii) sale of goods and execution of contracts by a public company listed on a registered stock exchange in Pakistan.”;
- (iv) after sub-section (6A), the following new sub-section shall be added, namely:—

“(6B) The provisions of sub-section (6) in so far as they relate to payments on account of sale of goods from which tax is deductible under this section shall apply on account of an individual and AOP. This sub-section shall be applicable from tax year 2007”; and

- (v) sub-section (8A), shall be omitted;

- (26) in section 154, in sub-section (4), for the words “export or sale to an exporter” the words “transactions referred to in this section” shall be substituted;

- (26A) in section 155, in sub-section (2), after the word “property” the words and figure “subject to section 15”, shall be inserted;

- (26AA) in section 159, after sub-sections (2) the following new sub-sections shall be added, namely:—

“(3) The Board may, from time to time, by notification in the official Gazette, amend the rates of withholding tax prescribed under the Ordinance.

- (4) All such amendments shall have effect in respect of any tax year beginning on any date before or after the commencement of the financial year in which the notification is issued and shall not be applicable in respect of income on which tax withheld is treated as discharge of final tax liability.

- (5) The Board shall place all notifications issued under sub-section (3) in a financial year before both Houses of Majlis-e-Shoora (Parliament).";
- (26B) in section 168, in sub-section (3), after the figure "234" occurring at the end, the comma, word, figure and letter "or section 234A" shall be inserted;"
- (27) in section 169,—
- (a) in sub-section (1), in clause (a), after the figure "234", the words, figure and letter "or section 234A", shall be inserted; and
- (b) in sub-section (3), after figure and comma "5," the brackets and words "(other than dividend received by a company)" shall be inserted;
- (28) in section 181, in sub-section (3), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be added, namely:—
- "Provided that the Board may in the case of individuals allow use of National Identity Card, issued by the National Database and Registration Authority, in place of National Tax Number.";
- (28A) in Part II,—
- (a) in the heading, in Chapter-XI, for the word "INSPECTION", the words "INTERNAL AUDIT", shall be substituted; and
- (b) in section 228, the words "Inspection and", wherever occurring, shall be omitted;"
- (29) after section 231A, the following new section shall be inserted, namely,—
- "231 B. Purchase of motor cars,—(1) Every manufacturer or authorized dealer of motor cars shall at the time of sale of a motor car, collect advance tax at the rate specified in Division VIII of Part IV, of the First Schedule.*
- (2) Advance tax under this section shall not be collected in the case of purchase made by—
- (i) the Federal Government or a Provincial Government; or

(ii) a foreign diplomat or diplomatic mission in Pakistan”;

(29A) in section 233A, after the words “in lieu of”, wherever occurring, the words “tax on”, shall be inserted;

(30) after section 234, the following new section shall be inserted, namely:—

“234A *CNG Stations*.—(1) There shall be collected advance tax at the rate specified in Division VIB of Part III of the First Schedule on the amount of gas bill of a Compressed Natural Gas station.

(2) The person preparing gas consumption bill shall charge advance tax under sub-section (1) in the manner gas consumption charges are charged.

(3) The tax collected under this section shall be a final tax on the income of a CNG station arising from the consumption of the gas referred to in sub-section (1).

(4) The taxpayers shall not be entitled to claim any adjustment of withholding tax collected or deducted under any other head, during the tax year.”;

(31) in section 235, after sub-section (3), the following new sub-section shall be added, namely:—

“(4) The tax collected under this section shall be minimum tax on the income of a person (other than a company). There shall be no refund of the tax collected under this section, unless the tax so collected is in excess of the amount for which the taxpayer is chargeable under this Ordinance in the case of a company.”;

(32) after section 239, the following new section shall be inserted, namely:—

“239A. *Transition to Federal Board of Revenue*.—Any reference to the Central Board of Revenue, wherever occurring, in this Ordinance and the rules made thereunder and Notifications, Orders, or any other instrument issued thereunder shall be construed as a reference to the Federal Board of Revenue on the commencement of the Federal Board of Revenue Act, 2007.”;

(33) in the First Schedule,—

(i) in Part I,—

(a) in Division IA, for the figure “0.75%” the figure “0.50%” shall be substituted and shall take effect from tax year 2007;

(b) in Division II,—

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

“(i) The rate of tax imposed on the taxable income of a company for the tax year 2007 and onward shall be 35%”;

(ii) in clause (ii), for the words “the public” the word “a” shall be substituted;

(c) in Part II, division IV, after sub-clause (2), the following new clause shall be inserted, namely:—

“(3) the rate of tax to be deducted under sub-section (1A) of section 153 shall be 0.5%”;

(d) in Division III,—

(i) after the words “shall be”, the figure, and full stop “10%.” shall be inserted; and

(ii) clauses (a) and (b) shall be omitted;

(ii) in Part II, for the figure “6” the figure “5” shall be substituted;

(iii) in Part III,—

(a) in Division III, for clause (2), the following shall be substituted, namely:—

“(2) The rate of tax to be deducted from a payment referred to in clause (b) of sub-section (1) of section 153 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.
- (b) in Division IV, for clause (1) and the table, the following new clause shall be substituted, namely:—

“(1) The rate of tax to be deducted under sub-section (1), (3), (3A) or (3B) of section 154 shall be 1% of the proceeds of the export.”;
- (c) after Division VIA, the following new Division shall be added, namely:—

“Division VIB

CNG STATIONS

The rate of tax to be collected under section 234A in the case of a Compressed Natural Gas station shall be four per cent of the gas consumption charges.”;

- (iv) in Part IV, after Division VII, the following new Division shall be added, namely:—

“Division VIII

PURCHASE OF MOTOR CARS

The rate of tax to be collected under section 231 B shall be five per cent of the gross amount payable for the purchase of motor vehicle.”;

- (34) in the Second Schedule,—

- (i) in Part I,—

- (a) in clause (57), in sub-clause (2), after the word “trust” occurring for the first time, the words “or Private Equity and Venture Capital Fund” shall be inserted;
- (b) in clause (66), after sub-clause (xvii), the following new sub-clause shall be added, namely:—

“(xviii) Micro Finance Banks for a period of five years starting from first day of July 2007:



Provided such banks shall not issue dividends to their share holders and their profit and gain (if any) shall be utilized for Micro Finance Operations only.”;

- (c) after clause (99), the following new clause shall be inserted, namely:—

“(99A) Profits and gains accruing to a person on sale of immovable property to a real estate investment trust upto thirtieth day of June, 2010.”;

- (d) in clause (101), after the figure “2000” occurring for the second time, the words “and a Private Equity and Venture Capital Fund” shall be added;

- (e) in clause (103), after the figures “2003” the words “or a Private Equity and Venture Capital Fund” shall be inserted;

- (f) after clause (103), the following new clause shall be inserted, namely:—

“(103A) any income derived from inter-corporate dividend within the group companies entitled to group taxation under section 59AA.”;

- (g) in clause (110), for the figures “2007”, the figures “2008” shall be substituted;

- (h) after clause (110), the following new clauses shall be inserted, namely:—

“(110A) Any gain on transfer of a capital asset of the existing stock exchanges to new corporatized stock exchange, in the course of corporatization of an existing stock exchange.

(110B) Any gain on transfer of a capital asset, being a membership right held by a member of an existing stock exchange, for acquisition of shares and trading or clearing rights acquired by such member in new corporatized stock exchange in the course of corporatization of an existing stock exchange.”;

(i) in clause 132,—

- (a) in second proviso, for the full stop, the colon shall be substituted; and
- (b) after second proviso amended as aforesaid, the following new proviso shall be added, namely:—

“Provided further that the exemption under this clause shall be available to companies registered in Pakistan or Azad Jammu and Kashmir owning and managing Hydel Power Projects, set up in Azad Jammu and Kashmir or Pakistan.”;

- (j) in clause (133A), for the figures “2007” the figures “2008” shall be substituted;

(ii) in Part II,—

- (a) in clause (3), the words “or construction contracts” shall be omitted;
- (b) after clause (3) amended as aforesaid, the following new clause shall be inserted, namely:—

“(3A) The tax in respect of income from construction contracts out side Pakistan shall be charged at the rate of one per cent of the gross receipts provided that such income is brought into Pakistan in foreign exchange through normal banking channel.”;

- (c) after clause (5), the following new clauses shall be inserted, namely:—

“(5A) The rate of withholding tax in respect of payments for profit on debt payable to a non-resident person, having no permanent establishment in Pakistan, shall, be the rate as provided in Avoidance of Double Taxation Treaty of the respective country of the non-resident.

(5B) The tax in respect of capital gains derived by a person from the sale of shares or assets by a private limited

company to Private Equity and Venture Capital Fund shall be charged at the rate of ten per cent of such gains.”;

- (d) for clause (13), the following new clause shall be substituted, namely:—

“(13) Tax under section 148 shall be collected at the rate of 1% on imports of capital goods and raw material imported exclusively for its own use by a manufacturer registered with Sales Tax Department.”;

- (e) in clause (13G), after sub-clause (XXIII), the following new sub-clause shall be added, namely:—

“(XXIV) Condemned ships for the purpose of breaking.”;

- (f) in clause (13H),—

(i) after the word “duty” comma and words “Federal Excise Duty” shall be inserted;

(ii) in sub-clause (ii), the word “and” shall be omitted;

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

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

“(iv) edible oils including crude oil imported as raw material for manufacture of ghee or cooking oil;

(v) Energy saver lamps [PCT heading 8539.10];

(vi) Bitumen [PCT heading 2714];

(vii) Fixed Wireless Terminal [PCT heading 8525.2040];

(viii) Pesticides and weedicides.”;

- (g) in the clauses (13A), (13B), (13G), (23) and (24), for the words “customs-duty and sales tax”, the words and comma

“customs-duty, sales tax and federal excise duty” shall be substituted;

(h) clauses (22), (25) and (27) shall be omitted;

(iii) in Part IV,—

(a) in clause (14), in sub-clause (xii),—

(i) for the word “and”, comma shall be substituted; and

(ii) after the word “fund”, the word “and Private Equity and Venture Capital Fund” shall be inserted;

(b) in clause (33), after the figure “2006” occurring for the last time, the words “or a Private Equity and Venture Capital Fund” shall be added;

(c) after clause (41A),- the following new clause shall be inserted, namely:—

“(41B) The provisions of sub-section (2) of section 152 shall not apply in respect of payments to foreign news agencies, syndicate services and non-resident contributors, who have no permanent establishment in Pakistan.”;

(d) in clause (43A), after the word “person” appearing for the first time, the words “including Permanent Establishment of Non-resident Petroleum Exploration and Production (E&P) Companies” shall be inserted;

(e) after clause (43A) amended as aforesaid, the following new clause shall be inserted, namely:—

“(43B) The provisions of clause (a) sub-section (1) of section 153 shall not apply to payments received on sale of air tickets by traveling agents, who have paid withholding tax on their commission income.”;

(f) in clause (47B), after the figures "2006" the words "or a Private Equity and Venture Capital Fund" shall be added;

(g) in clause (56),

(i) after sub-clause (xxi), the following new sub-clauses shall be added, namely:—

“(xxii) Capital goods and raw material imported by manufacturer exporter registered with Sales Tax Department as a manufacturer.

(xxiii) Petroleum (E&P) companies covered under SRO. 678(I)2004 dated 07.08.2004 except motor vehicles imported by such companies.

(xxiv) Companies importing high speed diesel oil, light diesel oil, high octane blending component or motor spirit, furnace oil, JP-1, MTBE, kerosene oil, crude oil for refining and chemical use in refining thereof in respect of such goods; and

(xxv) The re-importation of re-usable containers for re-export qualifying for customs-duty and sales tax exemption on temporary import under the Customs Notification No. S.R.O. 344(I)/95 dated the 25th day of April, 1995.”;

(h) after clause (57), the following new clause shall be inserted, namely:—

“(57A) The provisions of sections 153 and 169 shall not apply to large import houses:

Provided that the exemption under this clause shall not be available if any of the conditions provided in section 148 are not fulfilled for a tax year;

(35) in the Fourth Schedule, in clause (6A) for the figures “2007”, the figures “2008” shall be substituted;

- (36) for the Seventh Schedule, the following new Schedule shall be substituted, namely:—

**“THE SEVENTH SCHEDULE**

(See section 100A)

**RULES FOR THE COMPUTATION OF THE PROFITS AND GAINS OF A  
BANKING COMPANY AND TAX PAYABLE THEREON**

1. Income, profits and gains of a banking company shall be taken to be the balance of the income, from all sources before tax, disclosed in the annual accounts required to be furnished to the State Bank of Pakistan subject to the following provisions, namely:—

- (a) Deduction shall be allowed in respect of depreciation, initial allowance and amortization under sections 22, 23, and 24 provided that accounting depreciation, initial allowance or amortization deduction shall be added to the income. No allowance or deduction under this rule shall be admissible on assets given on finance lease.
- (b) Section 21, sub-section (8) of section 22 and Part III of Chapter IV shall, *mutatis mutandis*, for computation of a banking company apply.
- (c) Provisions for classified advances and off balance sheet items shall be allowed as claimed in the accounts, provided a certificate from the external auditors is furnished by the banking company to the effect that such provisions were in line with the requirements of the Prudential Regulations.
- (d) The amount claimed as expense, on account of “irrecoverable debt” classified under the Prudential Regulations issued by the State Bank of Pakistan as “substandard”, shall not be allowed.
- (e) Where any addition made under paragraph (d) is reclassified by the taxpayer as ‘doubtful’ or ‘loss’, under the Prudential Regulations issued by the State Bank of Pakistan, a deduction shall be allowed in computing the income for that tax year.
- (f) Where any addition made under paragraph (d) is reclassified by the taxpayer in a subsequent year as ‘recoverable’, a deduction shall be allowed in computing the income for that tax year.

- (g) Adjustment made in the annual accounts, on account of application of international accounting standards 39 and 40 shall be excluded in arriving at taxable income.
- (h) An adjustment shall be made for exclusions from income on account of paragraph (g) for determining the cost of related item in the financial statement in the year of disposal of such item or asset or the discharge of the liability, as the case may be.

2. (1) Where a deduction is allowed for any expenditure (other than on account of charge for irrecoverable debt) in the manner referred to in rule 1 and the liability or a part of the liability to which the deduction relates is not paid within three years of the end of the tax year in which the deduction was allowed, the unpaid amount of the liability shall be chargeable to tax under the head "Income from Business" in the first tax year following the end of three years.

(2) Where an unpaid liability is chargeable to tax as a result of the application of sub-rule (i) and such liability or a part thereof is subsequently paid, a deduction shall be allowed for the amount paid in the tax year in which the payment is made.

(3) Loss on sale of shares of listed companies, disposed of within one year of the date of acquisition, shall be adjustable against business income of the tax year. Where such loss is not fully set off against business income during the tax year, it shall be carried forward to the following tax year and set off against capital gain only. No loss shall be carried forward for more than six years immediately succeeding the tax year for which the loss was first computed.

3. *Treatment for shariah compliant banking.—*

- (1) Any special treatment for 'Shariah Compliant Banking' approved by the State Bank of Pakistan shall not be provided for any reduction or addition to income and tax liability for the said 'Shariah Compliant Banking' as computed in the manner laid down in this schedule.
- (2) A statement, certified by the auditors of the bank, shall be attached to the return of income to disclose the comparative position of transaction as per Islamic mode of financing and as per normal accounting principles. Adjustment to the income of the company on this account shall be made according to the accounting income for purpose of this schedule.

4. *Head office expenditure.*—

- (1) In case of foreign banks head office expenditure shall be allowed as deduction as per the following formula, namely:—

$$\text{Head office expenditure} = (A/B) \times C$$

Where—

- A. is the gross receipts of permanent establishment in Pakistan;
- B. is the world gross receipts; and
- C. is the total Head Office expenditure.
- (2) The head office expenditure shall have the meaning as given in sub-sections (3) and (4) of section 105.
- (3) The head office expenditure shall only be allowed if it is charged in the books of accounts of the permanent establishment and a certificate from external auditors is provided to the effect that the claim of such expenditure:
- (i) has been made in accordance with the provision of this rule; and
- (ii) is reasonable in relation to operation of the permanent establishment in Pakistan.

5. *Advance tax.*—

- (1) The banking company shall be required to pay advance tax for the year under section 147 in twelve equal installments payable by 15th of every month. Other provisions of section 147 shall apply as such.
- (2) Provisions of withholding tax under this Ordinance shall not apply to a banking company as a recipient of the amount on which tax is deductible.

6. *Tax on income computed.*—Income computed under this Schedule shall be chargeable to tax under the head “income from business” and tax payable



thereon shall be computed at the rate applicable in Division II of Part I of the First Schedule. The income under the head "dividend" and "capital gains on sale of shares of listed companies" shall be taxed at the rate of ten per cent:—

Provided that where the shares of listed companies are disposed of within one year of the date of acquisition, the gain shall be taxed at the rate provided in Division II of Part I of the First Schedule.

7. The provisions of section 113 shall apply to banking companies as they apply to any other resident company.

8. *Exemptions.*—(1) Exemptions and tax concessions under the Second Schedule to this Ordinance shall not apply to income of a banking company computed under this Schedule.

(2) The provisions relating to group relief as contained in section 59B shall be available to the banking companies provided the holding and subsidiary companies are banking companies. The accounts of the group companies shall be audited by the chartered accountants firm on the panel of auditors of the State Bank of Pakistan. The surrender and claim of loss would be subject to the approval of the State Bank of Pakistan.

(3) The holding and subsidiary companies of 100% owned group of banking companies may opt to be taxed as one fiscal unit as per the provisions of section 59AA relating to group taxation subject to the approval of the State Bank of Pakistan.

9. *Provision of Ordinance to apply.*— The provisions of the Ordinance not specifically dealt with in the aforesaid rules shall apply, *mutatis mutandis*, to the banking company.

10. The Federal Government may, from time to time, by notification in the official Gazette, amend the schedule so as to add any entry therein or modify or omit any entry therein.

21. **Amendment of Ordinance LV of 2001.**—In the Microfinance Institutions Ordinance, 2001 (LV of 2001), the following further amendments shall be made, namely:—

- (1) In section 6, in sub-section (2), in clause (a), after the word "transactions", the comma and words "except to receive remittances from abroad payable only in Pakistan rupees to beneficiaries in Pakistan subject to rules and regulations and authorization issued by State Bank of Pakistan from time to time" shall be added; and

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

“(1) Power to prescribe paid-up capital requirements for microfinance banks shall vest in State Bank of Pakistan and no microfinance bank shall operate unless it has a minimum paid-up capital as State Bank may, from time to time, prescribe. The State Bank may prescribe different minimum paid-up capital requirements for microfinance banks operating at district, regional, provincial, and national level.

*Explanation.*—For the purpose of this sub-section the expression “district” shall include the Islamabad Capital Territory and such other territories as the Federal Government may, by notification in official Gazette, specify.”.

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

- (1) in section 2,—

- (a) for clause (4), the following shall be substituted, namely:—

“(4) “Board” means the Central Board of Revenue established under the Central Board of Revenue Act, 1924 (IV of 1924) and on the commencement of the Federal Board of Revenue Act, 2007, the Federal Board of Revenue established under section 3 thereof.”;

- (b) after clause (8a), the following new clauses shall be inserted, namely:—

“(8b) “dutiable goods” means all excisable goods specified in the First Schedule except those which are exempt under section 16 of the Act;

(8c) “dutiable supply” means a supply of dutiable goods made by a manufacturer other than a supply of goods which is exempt under section 16 of the Act;

(8d) “dutiable services” means all excisable services specified in the First Schedule except those which are exempt under section 16 of the Act.”;

- (c) after clause (16), the following new clause shall be inserted, namely:—

“(16a) “non-fund banking services” includes all non-interest based services provided or rendered by the banking companies or non-banking financial institutions against a consideration in the form of a fee or commission or charges;”;

- (d) after clause (21), the following new clause shall be inserted, namely:—

“(21a) “sales tax mode” means the manner of collection and payment under the Sales Tax Act, 1990, and rules made thereunder, of the duties of excise chargeable under this Act specified to be collected and paid as if such duties were tax chargeable under section 3 of the said Act and all the provisions of that Act and rules, notifications, orders and instructions made or issued thereunder shall, *mutatis mutandis*, apply to the excise duty so chargeable;” and

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

“(23a) “supply” includes sale, lease or other disposition of goods and shall include such transaction as the Federal Government may notify in the official Gazette from time to time;

- (2) in section 3,—

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

“(5) The liability to pay duty shall be—

- (a) in case of goods produced or manufactured in Pakistan, of the person manufacturing or producing such goods;
- (b) in case of goods imported into Pakistan, of the person importing such goods;

- (c) in case of services provided or rendered in Pakistan, of the person providing or rendering such service; and
- (d) in case of goods produced or manufactured in non-tariff areas and brought to tariff areas for sale or consumption therein, of the person bringing or causing to bring such goods to tariff areas.”;

(2A) after section 3, the following new section shall be added, namely:—

“3A. *Special excise duty.*—(1) the Federal Government may, by notification in the official Gazette, levy and collect, subject to such conditions, limitations or restrictions as it may deem fit to impose, special excise duty on any,—

- (a) goods produced or manufactured in Pakistan; and
- (b) goods imported into Pakistan;

at the rate of one percent of the value of such goods.

(2) Special duty levied under sub-section (1) shall be in addition to any duty levied under section 3.

(3) in section 4,—

(a) in sub-section (1), for the words and comma “At the close of a month every registered person, after payment of the amount of duty due from him for the month”, the words and comma “For every month, a registered person” shall be substituted;

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

“(2) Duty due for the dutiable supplies made or services rendered during a month shall be deposited by the registered person in the designated branch of the bank at the time of filing of his return under sub-section (1):

Provided that the Board may, by notification in the official Gazette, prescribe any other manner of depositing the duty.”; and

- (c) in sub-section (7), for the word "challan", the word "return" shall be substituted;
- (4) in section 7,—
  - (a) after the word "Gazette", the words and commas "the duty shall be payable in sales tax mode, whereby" shall be inserted; and
  - (b) in the Explanation, the comma, words, brackets and figures ", provided that the date for payment of duty under this Act shall be the date specified under sub-section (1) of section 4" shall be omitted;
- (5) in section 10, in clause (a), for the word "cleared" the word "supplied" shall be substituted;
- (6) in section 12, in sub-section (4), after the word "all" the word and comma "duties," shall be inserted;
- (7) after section 14, the following new section shall be inserted, namely:—

"(14A) *Short paid amounts recoverable.*—Notwithstanding the provisions of this Act or the rules made thereunder, where a registered person pays the amount of duty less than the duty due as indicated in his return, the short paid amount of duty alongwith default surcharge shall be recovered from such person by stopping removal of any goods from his business premises and through attachment of his business bank accounts without prejudice to any other action under this Act or the rules made thereunder:

Provided that no penalty under this Act or rules made thereunder shall be imposed unless a show cause notice is given to such person.";

- (7A) in section 16,—
  - (a) in sub-section (1), after the word "duties", the words and figure "levied under section 3" shall be added; and
  - (b) in sub-section (4), after the figure "8", the words "and penalties" shall be inserted.

- (8) in section 17, in sub-section (1), for the word "three" the word "five" shall be substituted;
- (9) in section 29, in sub-section (2),—
  - (a) in clause (a), for the words and symbol "Customs & Excise", the letters "CBR" shall be substituted; and
  - (b) in clause (b), the word and symbol "of Inspection and " shall be omitted;
- (10) in section 33, in sub-section (2), for the full stop, at the end, a colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

"Provided that such order shall be passed not later than ninety days from the date of filing of appeal or within such extended period, not exceeding ninety days, as the Collector (Appeals) may, for reasons to be recorded in writing, extend";

- (11) for section 38, the following shall be substituted, namely:—

**"38. Alternative dispute resolution.—(1)** Notwithstanding any other provisions of this Act, or the rules made thereunder, any registered person aggrieved in connection with any dispute pertaining to,—

- (a) the liability of excise duty against the registered person or, as the case may be, admissibility of refunds;
- (b) the extent of waiver of default surcharge and penalty;
- (c) the confiscation of goods;
- (d) relaxation of any procedural or technical irregularities and condonation of any prescribed time limitation; and
- (e) any other specific relief required to resolve the dispute, may apply to the Board for the appointment of a committee for the resolution of any hardship or dispute mentioned in detail in the application.

and if dispute is under litigation in any Court of law or an Appellate authority, except in the cases where first information reports (FIRs) have been lodged under this Act or criminal proceedings

initiated or where interpretation of question of law having larger revenue impact in the opinion of the Board is involved, may apply to the Board for the appointment of a Committee for the resolution of dispute in appeal and only such application may be entertained for dispute resolution under the provisions of this section.

- (2) The Board may, after examination of the application of a registered person, appoint a committee within thirty days of receipt of such application in the Board, consisting of an officer of Federal excise not below the rank of an Additional Collector and two persons from the notified panel consisting of retired Judges not below District and Sessions Judge, chartered or cost accountants, advocates, representatives of trade bodies or associations, or any other reputable taxpayers, for the resolution of dispute.
- (3) The Committee constituted under sub-section (2) shall examine the issue and may, if it deems necessary, conduct inquiry, seek expert opinion, direct any officer of Federal excise or any other person to conduct an audit and make recommendations within sixty days of its constitution, in respect of the resolution of the dispute as it may deem fit:

Provided that the period of sixty days stipulated for making the recommendations may be extended by the Board for another sixty days on specific request of the Committee.

- (4) The Board may, on the recommendation of the Committee, pass such order, as it may deem appropriate.
  - (5) The registered person may make payment of duty and other taxes as determined by the Board in its order under sub-section (4), and such order of the Board shall be submitted before the forum, tribunal or the Court where the matter is *subjudice*, for consideration and orders as deemed appropriate.
- (12) for the words "Central Board of Revenue" wherever occurring, the word "Board" shall be substituted;
  - (13) in the First Schedule,
    - (a) in Table-I, in column (1),—
      - (i) for serial numbers 9, 10 and 11 and the entries relating thereto in columns (2), (3) and (4) the following shall be substituted, namely:

|     |                                                                                                                                                                       |       |                                                                                                                 |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------------------------------------------------------------------------------------|
| "9. | Locally produced cigarettes if their retail price exceeds fifteen rupees per ten cigarettes.                                                                          | 24.02 | Sixty-three per cent of the retail price.                                                                       |
| 10. | Locally produced cigarettes if their retail price exceeds six rupees and fifty seven paisas per ten cigarettes but does not exceed fifteen rupees per ten cigarettes. | 24.02 | Two rupees and eighty paisas per ten cigarettes plus sixty-nine per cent per incremental rupee or part thereof. |
| 11. | Locally produced cigarettes if their retail price does not exceed six rupees and fifty seven paisas per ten cigarettes.                                               | 24.02 | Two rupees and eighty paisas per ten cigarettes.";                                                              |

(ii) serial numbers 14, 15, 16, 19 and 20 the entries relating thereto in columns (2), (3) and (4) shall be omitted; and

(iii) against serial number 25, in column (2), for the existing entry, the following shall be substituted, namely:—

"Lubricating oil manufactured from reclaimed oils or sludge or sediment. subject to the condition if sold in retail packing or under brand names the words manufactured from reclaimed oil or sludge or sediment should be clearly printed on the pack";

(iv) serial number 38 and the entries relating thereto in column (2), (3) and (4) shall be omitted.

(v) after serial number 47, the following new serial number and the entries relating thereto in columns (2), (3) and (4) shall be added, namely:—

|      |                      |                    |                             |
|------|----------------------|--------------------|-----------------------------|
| "48. | Viscose staple fibre | Respective heading | Ten per cent <i>ad val.</i> |
|------|----------------------|--------------------|-----------------------------|



(b) in Table II, in column (1),—

- (i) against serial number 3, in column (2), for clause (b) and the entries relating thereto in columns (3) and (4), the following shall be substituted, namely:—

|                                                                                                                                                    |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| “(b) Services<br>provided or rendered in<br>respect of travel by air<br>of passengers embarking<br>on international journey to<br>or from Pakistan | 9803.1100 |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|

- |                                                                                                                             |                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (i) Passengers<br>embarking to or<br>from SAARC<br>region, UAE<br>(Middle East),<br>Saudi Arabia,<br>Africa,<br>Afghanistan | Three thousand two<br>hundred rupees for<br>economy and<br>economy plus<br>classes and four<br>thousand two<br>hundred rupees for<br>club, business and<br>first classes |
|-----------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

- |                                                                                                                               |                                                                                                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (ii) Passengers<br>embarking to or<br>from Europe,<br>Far East, China,<br>USA, Canada,<br>Australia, South<br>America, others | Four thousand and<br>two hundred rupees<br>for economy and<br>economy plus<br>classes, and five<br>thousand and<br>seven hundred<br>rupees for club,<br>business and first<br>classes.”; |
|-------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

- (ii) against serial number 6, in column (2), in entry (xiii), after the word “services”, the words “used for voice and video telecommunication services” shall be added;

- (iii) for serial number 8 and the entries relating thereto in columns (2), (3) and (4), the following serial number and the entries relating thereto shall be substituted, namely:—

|                                                                                                 |       |                                       |
|-------------------------------------------------------------------------------------------------|-------|---------------------------------------|
| “8. Non-fund services provided<br>by banking companies or<br>non-banking financial<br>companies | 98.13 | Five per<br>cent of the<br>charges.”; |
|-------------------------------------------------------------------------------------------------|-------|---------------------------------------|

- (iv) serial number 9 and the entries relating thereto in columns (2), (3) and (4), shall be omitted; and
  - (v) serial number 10 and the entries relating thereto in columns (2), (3) and (4) shall be omitted;
- (13) in the Third Schedule, in Table-I, in column (1),—
- (a) serial number 2 and the entries relating thereto in columns (2) and (3) shall be omitted; and
  - (b) after serial number 3 and the entries relating thereto in columns (2) and (3), the following new serial numbers and the entries relating thereto shall be inserted, namely:—

|     |                  |             |
|-----|------------------|-------------|
| “3A | Life insurance   | 9813.1500   |
| 3B  | Health insurance | 9813.1600”. |

**23. Enactment of the Payment System of Electronic Fund Transfer Act, 2007.**—The Payment System of Electronic Fund Transfer Act, 2007 is hereby enacted as specified in the Third Schedule to this Act.

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**THE FIRST SCHEDULE**

(See section 3)

“AN

ACT

*to provide for the establishment of Federal Board of Revenue and for matters connected therewith or ancillary thereto*

WHEREAS it is desirable to enhance the capacity of the tax system to collect due taxes through application of modern techniques, providing assistance to tax payers and creating a motivated, satisfied, dedicated and competent professional work force that is required to perform at an enhanced efficiency levels;

WHEREAS the Federal Board of Revenue must pursue its objective and vision to be a modern, progressive, effective, autonomous and credible organization by providing quality services and promoting compliance with tax related laws, while being mindful of upholding values such as integrity, professionalism, teamwork, courtesy, fairness, transparency and responsiveness;

WHEREAS it is expedient to regulate the matters relating to the fiscal and economic policies; administration, management; imposition, levy and collection of taxes and duties;

AND WHEREAS it is necessary to re-organize the Board of Revenue to enhance the scope of activities and operations and to have appropriate autonomy and reconstituting Central Board of Revenue as the Federal Board of Revenue;

It is hereby enacted as follow:

1. **Short title, extent and commencement.**—(1) This Act may be called the Federal Board of Revenue Act, 2007.

(2) It extends to the whole of Pakistan.

(3) This section shall come into force at once and the remaining provisions shall come into force on such date as the Federal Government may, by notification in the official Gazette, appoint and different dates may be appointed for different provisions.

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

(a) “Board” means the Central Board of Revenue established under the Central Board of Revenue Act, 1924 (IV of 1924), and on the

commencement of Federal Board of Revenue Act, 2007, the Federal Board of Revenue established under section 3 thereof;

- (b) "Cabinet Committee for Federal Revenue" means the Cabinet Committee for Federal Revenue constituted under section 6;
- (c) "Central Board of Revenue" means the Central Board of Revenue established under the Central Board of Revenue Act, 1924 (IV of 1924);
- (d) "Chairman" means the Chairman of the Board appointed by the Federal Government and shall include acting Chairman for the time being;
- (e) "Committee" means a committee constituted under this Act;
- (f) "employees" means the persons in the employment and service of the Board and its offices, organizations and its departments;
- (g) "fiscal laws" means in relation to tax matters including but not limited to, the Custom Act, 1969 (IV of 1969), Sales Tax Act, 1990, Income Tax Ordinance, 2001 (XLIX of 2001), Federal Excise Act, 2005, and any other law imposing any tax, levy or duty or having nexus with taxation, or as the Federal Government, may, by notification in the official Gazette, determine;
- (h) "human resource policy" means the policy related to employees for the purpose of enhancing efficiency in the functioning of the Board, which has been approved by the competent authority from time to time;
- (i) "member" means any person appointed as a member of the Board;
- (j) "person" includes the natural person, entity, any company or association or body of persons, whether incorporated or not;
- (k) "prescribed" means prescribed by rules;
- (l) "rules" means the rules made under this Act; and

(m) "regulations" means the regulations made under this Act.

3. **Establishment of the Federal Board of Revenue.**—(1) There is hereby established a Board to be called the Federal Board of Revenue, which shall consist of not less than seven members to be appointed by the Federal Government.

(2) The Board shall exercise all the powers and functions as were exercisable by the Central Board of Revenue under the Central Board of Revenue Act, 1924 (IV of 1924), and all others powers and functions conferred on it under section 4.

(3) The Federal Government shall appoint the Chairman on such terms and conditions as it may determine.

(4) The Chairman may designate any member who shall act as an Acting Chairman in his absence.

(5) The Chairman shall appoint the Secretary of the Board who shall act under his direction and shall deal with all matters connected with the meetings of the Board.

(6) In case the appointment of the Chairman is delayed for any reason, the Federal Government may appoint or designate the most senior member as an Acting Chairman.

(7) The Board shall meet at least once in two months but a special meeting of the Board may be convened by the Chairman at any time or on the request of any member.

(8) The Board may constitute one or more committees to consist of members that are appointed by the Board and they shall perform such functions as are entrusted to them by the Board.

(9) The Federal Government may delegate any of its powers under this Act to the Chairman on such terms and conditions as the Federal Government may determine.

4. **Powers and functions of the Board.**—(1) The Board shall exercise powers and perform all such functions that are necessary to achieve the objects and purposes of this Act and include the following, namely:—

- (a) to implement the tax administration reforms;
- (b) to promote voluntary tax compliance and to make the Board a service oriented organization; and to implement comprehensive policies and

programs for the education and facilitation of taxpayers, stakeholders and employees, etc., in order to develop the Board into a modern efficient authority;

- (c) to adopt modern effective tax administration methods, information technology systems and policies in order to consolidate assessments; improve processes, organize registration of tax payers, widen the tax base, and make departmental remedies more efficient including enforcement of, or reduction or remission in, duty, penalty or tax, in accordance with the relevant law for the time being in force;
- (d) to improve the productivity through a comprehensive and effective human resource strategy;
- (e) to identify and select through Internal Job Posting process the employees for designated jobs;
- (f) to grant additional allowances or any other incentives and rewards to the employees and members of the Board;
- (g) to take appropriate measures including internal controls to combat corruption within the organizations under the Board and provide checks to ensure the integrity of employees that is verified periodically through applicable procedure which shall be made one of the criterion for promotion and incentives;
- (h) to re-designate existing posts within its jurisdiction, prepare job description of any post and create posts in accordance with the rules;
- (i) to direct or advise, where necessary, investigation or inquiry into suspected duty tax evasion, tax and commercial fraud, money-laundering, financial crimes cases and to coordinate with the relevant law enforcement agencies;
- (j) to introduce and maintain a system of accountability of performance, competence and conduct of the employees.
- (k) to implement the provisions of all the fiscal laws for the time being in force and to exercise all powers provided under the provisions of the fiscal laws and to take any action, make policy, issue guidelines for the purpose to make the implementation of the fiscal laws clearer, transparent, effective and convenient;
- (l) to implement international obligations pursuant to a treaty, resolution or any international commitment;

- (m) to establish a foundation for the welfare of the present and retired employees and their families, and to create, establish, organize, assist in the social and cultural facilities;
- (n) to create a surplus pool of employees as and when required;
- (o) to make regulations, policies, programs, strategies in order to carry out the purposes of this Act;
- (p) to engage any person or entity on contract basis to carry out assignments or for the consultancy in accordance with the rules of the Federal Government;
- (q) to regulate and enter into any agreement, contract, understanding, with any international organization or institution or donor agency or counter part entity with approval of the Federal Government;
- (r) to create field formations of Board for greater efficiency in implementation of fiscal laws and refer to them with appropriate titles;
- (s) to set up mechanism and processes that facilitate removal of grievances and complaints of the tax payers;
- (t) to carry out any other function, activity and acts, etc., as decided and determined by the Board;
- (u) to enable electronic communication in respect of all taxation matters such as e-filing, e-payments, e-notice, e-notification, digital imaging, protocols or agreements as may be prescribed; and
- (v) to perform any other functions entrusted from time to time by the Federal Government.

(2) The Board may, where appropriate, issue statutory rules and orders (SROs), orders, circulars and instructions for the enforcement of any of the provisions of fiscal law and the provision of this Act.

(3) The Board shall perform all other functions assigned by the Federal Government for the purpose of implementation of this Act.

**5. Human resource management.**—(1) The power of the Board in respect of its employees shall include, interalia, the following powers, namely:—

- (a) power to implement the human resource policy;

- (b) power to assess, identify, create, decrease and reduce or designate or re-designate posts and prepare, execute the internal job posting regime in accordance with the rules;
- (c) power to lay down qualifications and criteria for the posting of employees against specialized or available posts;
- (d) power to implement a transparent evaluation process to assess if the official is qualified for posting against a specialized or available post;
- (e) power to make assessment of integrity of the employees for the purpose of evaluation process or for the purpose of posting, promotion or transfer;
- (f) power to transfer, select or post the official or employees against any post on the basis of transparent criteria of selection for internal job postings or transfers;
- (g) power to transfer any official to any post in any entity controlled by the Board;
- (h) power to prepare and recommend to the competent authority, the voluntary severance scheme and on approval subsequently implement the same;
- (i) power to take any action, make rules, regulations, guidelines, code of conduct, in order to fulfil the objects and purposes of the Act; and
- (j) powers to make rules for uniformed services with regard to maintenance and up keep of uniform and discipline and matter connected therewith or incidental thereto.

(2) Notwithstanding the appointment of any official against any post, the official shall not have any vested right to retain the said post.

(3) Notwithstanding the policy of selection, incentives, award or any such benefit, no employee shall be treated by the Board on terms less favorable to the ones that he was availing as per terms and conditions of his employment except the allowances, benefits, incentive specific to any post under internal job posting process or any other consideration relatable to the assignment.

**6. Constitution of the Cabinet Committee for Federal Revenue.—**

(1) The Federal Government shall constitute the Cabinet Committee for Federal



Revenue and also nominate and notify its members. The Secretary, Ministry of Finance shall be *ex-officio* member of the Committee.

(2) The Cabinet Committee for Federal Revenue shall be headed by the Minister for Finance and Revenue.

(3) The Cabinet Committee for Federal Revenue as a supervisory body shall approve guidelines with regard to the policy, planning, reforms, budget and any such other matter referred to it by the Board.

**7. Representation to the Chairman.**—(1) Any person aggrieved by any action done or taken for the enforcement of the fiscal laws or due to any act of maladministration, corruption and misbehaviour by any officer or employee of the Board or any unnecessary delay or hardship caused due to any administrative process may prefer representation to the Chairman for redressal of his grievance.

(2) The Chairman or the Board or any other designated officer, as the case may be, on behalf of the Chairman, shall take the appropriate action to redress such grievance.

**8. Delegation of functions and powers by the Board.**—The Board may, subject to such conditions as it deems necessary, delegate any of its functions and powers to any Government agency, Chairman or any member or employee duly appointed under this Act.

**9. Validity of proceedings.**—No act proceeding, decision or order of the Board or a committee of the Board shall be invalid by reason only of the existence of vacancy in, or any defect in the constitution of, the Board or any committee.

**10. Directions from Federal Government.**—The Federal Government may, from time to time, direct or advise the Board to conduct its affairs and perform its functions in such manner as may be specified by the Federal Government in this behalf. The Federal Government may also entrust the Board the functions and powers under any law for the time being in force and such directions shall be binding on the Board.

**11. Budget and accounts of the Board.**—(1) The Board shall, in respect of each financial year, in accordance with the prescribed financial procedure, prepare its accounts of the receipts and payments and budget estimates and submit the same to the Finance Division for further process.

(2) Once the budget has been approved, the Board shall have the full powers to incur expenditure, or re-appropriate funds, subject to any general or specific instructions that the Finance Division or any other competent forum or authority may from time to time issue in this regard.

(3) The Board shall maintain its accounts in accordance with the procedure prescribed by the Controller General of Accounts and such accounts shall be audited by the Auditor-General of Pakistan.

(4) The Board shall provide an annual financial report to the Federal Government.

12. **Annual report.**—The Board shall prepare an annual report of its activities and present it to the Prime Minister and the Board shall lay it before the National Assembly and the Senate.

13. **Indemnity.**—No prosecution, suit or other legal proceeding shall lie against the Board, the Chairman, Members, officers and the other employees for anything done in good faith for carrying out the purposes of this Act, rules or regulations or orders made or issued thereunder.

14. **Power to create and maintain data bank.**—(1) The Board shall create and maintain a data bank containing information from third parties necessary to perform the objects and purposes of this Act. Such data shall be used for increasing the taxpayers base and to ensure accuracy of information submitted by existing taxpayers and for the financial analysis leading to proper economic assessments, audits, detection of tax evasion and policy decisions as may be necessary. The data shall be used further to evaluate the performance of the employees.

(2) The Board shall have power to share its data and obtain data from the data bases maintained by the Federal Government or a Provincial Government or any of its statutory body, law enforcement entity or utility companies, stock exchanges, State Bank, banks, financial institutions, the trade bodies and any other organizations.

(3) The Board may advise any entity in respect of collecting tax related information as may be required by the Federal Board under arrangement between the Board and such entity or person.

15. **Continuance in force.**—(1) All orders made, proceedings taken and acts done by the Central Board of Revenue which were in force and in effect before the commencement of this Act, shall continue in force unless modified pursuant to any provision of this Act or the rules and regulations made thereunder.

(2) All existing rules, regulations, procedures, notifications, statutory rules and orders (SROs) and orders in effect or in operation or adopted in or by the Central Board of Revenue shall continue to be in force if they are not inconsistent with any provision of this Act and shall continue to be in force until rescinded, altered, revised or amended by the competent authority under the provisions of this Act or rules made thereunder.

(3) All existing contracts, agreements and commitments made by the Central Board of Revenue for the purpose of Central Board of Revenue Act 1924

or rules made or notifications issued thereunder or by any person under its authority, in effect, on the commencement of this Act, shall continue to be in force till amended or modified or rescinded by the competent authority.

**16. Properties and assets, etc., to vest in the Board.**—(1) All properties, assets and records which, before the commencement of this Act, were vested in or belonged or allocated to the Central Board of Revenue shall vest in and become the property of the Federal Board of Revenue from the commencement of this Act.

(2) The logo, insignia, stationary, printed forms, returns, challans and online communication shall continue to be utilized unless prescribed otherwise under the rules and in any other case as modified by the Board.

(3) All rights, liabilities and obligations of the Central Board of Revenue, whether arising out of contract or otherwise, shall be the rights, liabilities and obligations of the Board under this Act.

(4) All intellectual property rights arising from technical or professional report, analysis, or system, written, prepared or developed by the employees of the Central Board of Revenue shall vest in the Federal Board of Revenue.

**17. Continuance of service of the employees, etc., of the Central Board of Revenue after the reconstitution of Federal Board.**—(1) Subject to the provisions of this Act, any person who immediately before the commencement of this Act was in the employment and service of Central Board of Revenue, its field offices, organizations and attached departments, shall continue to be in the employment and service of Federal Board of Revenue, its field offices, organizations and attached departments, on the same terms and conditions as were applicable to him as an employee of the Central Board of Revenue, unless modified or amended under the provisions of this Act or the rules or regulations made thereunder.

(2) All the authorities, members, officers and employees of the Central Board of Revenue throughout Pakistan exercising functions immediately before commencement of this Act shall continue to exercise their respective, powers, policies, programmes, reforms, projects, functions and processes etc. as were being carried out, or proposed to be carried out, unless modified under the provisions of this Act or rules and regulations made thereunder.

**18. Reference to Central Board of Revenue.**—Subject to the provisions of this Act, reference to Central Board of Revenue (CBR) wherever occurring in any law or the rules, regulations, orders, statutory rules and orders (SROs) or notifications, etc, for the time being in force shall be read as a reference to the Federal Board of Revenue.

**19. Board may impose any fee or charges.**—The Board may levy any fee or charges for making expenditure on the provision of enhanced facilities for the taxpayers, or direct cost reimbursement of expenses, and reasonable return on investment or profit; where services are provided in the matters relating to or under any fiscal law under public-private partnership.

20. **Act to override other laws.**—The provisions of sections 4, 5, 11, 13, 16, 18 and 19 shall have effect notwithstanding anything to the contrary contained in any other law for the time being in force and the rules made thereunder.

21. **Power to make rules.**— The Federal Government may make rules for the purposes of this Act.

22. **Power to make regulations.**—The Board may make regulations for the administration of this Act.

23. **Repeal and savings.**—(1) Subject to the provisions of this Act, the Central Board of Revenue Act, 1924 (IV of 1924) is hereby repealed.

(2) Except as otherwise provided in this Act, the repeal of the Central Board of Revenue Act, 1924 (IV of 1924), under sub-section (1), hereinafter referred to as the said Act, shall not,—

- (a) revive anything not in force or existing at the time of commencement of this Act;
- (b) affect the previous operation of the repealed Act or anything duly done under the said Act;
- (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under the said Act;
- (d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed under the said Act; or
- (e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the said Act had not been repealed.

24. **Removal of difficulties.**—The Federal Government may, for the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation, by order, direct that provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient:

Provided that the power under this section shall not be exercised after expiry of three years from the commencement of this Act.”.

—————

## **THE SECOND SCHEDULE**

**[SEE CLAUSE 8(31)]**

### **"THE FIRST SCHEDULE**

#### **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.

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

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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.
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**SECTION VII****PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF****Section Notes.**

- 39. Plastics and articles thereof.
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- 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.

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- 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.

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- 69. Ceramic products.
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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.

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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 <sup>2</sup> | - | square centimeter(s)                   |
| cm <sup>3</sup> | - | 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(force)                        |
| 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 <sup>2</sup>  | - | square metre(s)                        |
| m <sup>3</sup>  | - | 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 THE HARMONIZED SYSTEM**

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2.
  - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or 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"(2007 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 or 03.07;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

| <b>PCT CODE</b> | <b>DESCRIPTION</b>                            | <b>CD%</b> |
|-----------------|-----------------------------------------------|------------|
| (1)             | (2)                                           | (3)        |
| <b>01.01</b>    | <b>Live horses, asses, mules and hinnies.</b> |            |
| 0101.1000       | -Pure-bred breeding animals                   | 5          |
| 0101.9000       | -Other                                        | 5          |
| <b>01.02</b>    | <b>Live bovine animals.</b>                   |            |
|                 | -Pure-bred breeding animals:                  |            |
| 0102.1010       | --- Buffaloes                                 | 0          |
| 0102.1020       | --- Bulls                                     | 0          |
| 0102.1030       | --- Cows                                      | 0          |
| 0102.1040       | --- Oxen                                      | 0          |
| 0102.1090       | --- Other                                     | 0          |
|                 | -Other:                                       |            |
| 0102.9010       | --- Buffaloes                                 | 5          |
| 0102.9020       | --- Bulls                                     | 5          |
| 0102.9030       | --- Cows                                      | 5          |
| 0102.9040       | --- Oxen                                      | 5          |
| 0102.9090       | --- Other                                     | 5          |
| <b>01.03</b>    | <b>Live swine.</b>                            |            |
| 0103.1000       | -Pure-bred breeding animals                   | 25         |
|                 | -Other:                                       |            |
| 0103.9100       | -- Weighing less than 50 kg                   | 25         |
| 0103.9200       | -- Weighing 50 kg or more                     | 25         |
| <b>01.04</b>    | <b>Live sheep and goats.</b>                  |            |
| 0104.1000       | -Sheep                                        | 0          |
| 0104.2000       | -Goats                                        | 0          |

| PCT CODE  | DESCRIPTION                                                                                                                 | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                         | (3) |
| 01.05     | <b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b> |     |
|           | -Weighing not more than 185 g:                                                                                              |     |
| 0105.1100 | -- Fowls of the species <i>Gallus domesticus</i>                                                                            | 5   |
| 0105.1200 | -- Turkeys                                                                                                                  | 5   |
| 0105.1900 | -- Other                                                                                                                    | 5   |
|           | -Other:                                                                                                                     |     |
| 0105.9400 | -- Fowls of the species <i>Gallus domesticus</i>                                                                            | 5   |
| 0105.9900 | -- Other                                                                                                                    | 5   |
| 01.06     | <b>Other live animals.</b>                                                                                                  |     |
|           | -Mammals:                                                                                                                   |     |
| 0106.1100 | -- Primates                                                                                                                 | 5   |
| 0106.1200 | -- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)       | 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 | -- Psittaciformes (including parrots, parakeets, macaws and cockatoos)                                                      | 5   |
| 0106.3900 | -- 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% |
|-----------|--------------------------------------------------|-----|
| (1)       | (2)                                              | (3) |
| 02.01     | <b>Meat of bovine animals, fresh or chilled.</b> |     |
| 0201.1000 | -Carcasses and half-carcasses                    | 0   |
| 0201.2000 | -Other cuts with bone in                         | 0   |
| 0201.3000 | -Boneless                                        | 0   |

| PCT<br>CODE      | DESCRIPTION                                                                                                            | CD% |
|------------------|------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                    | (3) |
| <b>02.02</b>     | <b>Meat of bovine animals, frozen.</b>                                                                                 |     |
| 0202.1000        | -Carcasses and half-carcasses                                                                                          | 0   |
| 0202.2000        | -Other cuts with bone in                                                                                               | 0   |
| 0202.3000        | -Boneless                                                                                                              | 0   |
| <b>02.03</b>     | <b>Meat of swine, fresh, chilled or frozen.</b>                                                                        |     |
|                  | -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  |
| <b>02.04</b>     | <b>Meat of sheep or goats, fresh, chilled or frozen.</b>                                                               |     |
| 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   |
|                  | -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   |
| <b>0205.0000</b> | <b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.</b>                                              | 20  |
| <b>02.06</b>     | <b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b> |     |
| 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   |
| <b>02.07</b>     | <b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>                               |     |
|                  | -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  |



| PCT<br>CODE      | DESCRIPTION                                                                                                                                         | CD%       |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                                 | (3)       |
| 0207.2500        | -- Not cut in pieces, frozen                                                                                                                        | 25        |
| 0207.2600        | -- Cuts and offal, fresh or chilled                                                                                                                 | 25        |
| 0207.2700        | -- Cuts and offals, frozen                                                                                                                          | 25        |
|                  | -Of ducks, geese or guinea fowls:                                                                                                                   |           |
| 0207.3200        | -- Not cut in pieces, fresh or chilled                                                                                                              | 25        |
| 0207.3300        | -- Not cut in pieces, frozen                                                                                                                        | 25        |
| 0207.3400        | -- Fatty livers, fresh or chilled                                                                                                                   | 25        |
| 0207.3500        | -- Other, fresh or chilled                                                                                                                          | 25        |
| 0207.3600        | -- Other, frozen                                                                                                                                    | 25        |
| <b>02.08</b>     | <b>Other meat and edible meat offal, fresh, chilled or frozen.</b>                                                                                  |           |
| 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)                           | 20        |
| 0208.5000        | -Of reptiles (including snakes and turtles)                                                                                                         | 20        |
| 0208.9000        | -Other                                                                                                                                              | 20        |
| <b>0209.0000</b> | <b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b> | <b>25</b> |
| <b>02.10</b>     | <b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>                                |           |
|                  | -Meat of swine:                                                                                                                                     |           |
| 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)                         | 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                      | (3) |
| 03.01     | <b>Live fish.</b>                                                                                                                                                                                                                                                                                                        |     |
| 0301.1000 | -Ornamental fish                                                                                                                                                                                                                                                                                                         | 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                                                                                                                                                                                                                                                                                                                  | 10  |
| 0301.9400 | -- Bluefin tunas ( <i>Thunnus thynnus</i> )                                                                                                                                                                                                                                                                              | 10  |
| 0301.9500 | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                    | 10  |
| 0301.9900 | -- Other                                                                                                                                                                                                                                                                                                                 | 10  |
| 03.02     | <b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>                                                                                                                                                                                                                              |     |
|           | -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  |
| 0302.1200 | -- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ) | 10  |
| 0302.1900 | -- 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:                                                                                                                                                |     |
| 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  |
| 0302.2900 | -- Other                                                                                                                                                                                                                                                                                                                 | 10  |
|           | -Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:                                                                                                                                                                           |     |
| 0302.3100 | -- Albacore or 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 | -- Bluefin tunas ( <i>Thunnus thynnus</i> )                                                                                                                                                                                                                                                                              | 10  |
| 0302.3600 | -- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )                                                                                                                                                                                                                                                                    | 10  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                       | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                               | (3) |
| 0302.3900    | -- Other                                                                                                                                                                                                                                                          | 10  |
| 0302.4000    | -Herrings ( <i>Clupea harengus</i> <i>Clupea pallasii</i> ), excluding livers and roes                                                                                                                                                                            | 10  |
| 0302.5000    | -Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes                                                                                                                                                          | 10  |
|              | -Other fish, excluding livers and roes:                                                                                                                                                                                                                           |     |
| 0302.6100    | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella ( <i>Sardinella</i> spp.), brisling or sprats ( <i>Sprattus sprattus</i> )                                                                                                           | 10  |
| 0302.6200    | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                                                                                                    | 10  |
| 0302.6300    | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                                                                                                          | 10  |
| 0302.6400    | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                                                                                                                 | 10  |
| 0302.6500    | -- Dogfish and other sharks                                                                                                                                                                                                                                       | 10  |
| 0302.6600    | -- Eels ( <i>Anguilla</i> spp.)                                                                                                                                                                                                                                   | 10  |
| 0302.6700    | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                                                                                                           | 10  |
| 0302.6800    | -- Toothfish ( <i>Dissostichus</i> spp.)                                                                                                                                                                                                                          | 10  |
| 0302.6900    | -- Other                                                                                                                                                                                                                                                          | 10  |
| 0302.7000    | -Livers and roes                                                                                                                                                                                                                                                  | 10  |
| <b>03.03</b> | <b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>                                                                                                                                                                                 |     |
|              | -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> ), excluding livers and roes: |     |
| 0303.1100    | -- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )                                                                                                                                                                                                      | 10  |
| 0303.1900    | -- Other                                                                                                                                                                                                                                                          | 10  |
|              | -Other salmonidae, excluding livers and roes:                                                                                                                                                                                                                     |     |
| 0303.2100    | -- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )                                         | 10  |
| 0303.2200    | -- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )                                                                                                                                                                                | 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  |
| 0303.3900    | -- 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                    | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                            | (3) |
| 0303.4500    | -- Bluefin tunas ( <i>Thunnus thynnus</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> ) and cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes:    |     |
| 0303.5100    | -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                | 10  |
| 0303.5200    | -- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                | 10  |
|              | - Swordfish ( <i>Xiphias gladius</i> ) and toothfish ( <i>Dissostichus spp.</i> ), excluding livers and roes:                                                                  |     |
| 0303.6100    | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                        | 10  |
| 0303.6200    | -- Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                      | 10  |
|              | - Other fish, excluding livers and roes:                                                                                                                                       |     |
| 0303.7100    | -- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )                      | 10  |
| 0303.7200    | -- Haddock ( <i>Melanogrammus aeglefinus</i> )                                                                                                                                 | 10  |
| 0303.7300    | -- Coalfish ( <i>Pollachius virens</i> )                                                                                                                                       | 10  |
| 0303.7400    | -- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )                                                                              | 10  |
| 0303.7500    | -- Dogfish and other sharks                                                                                                                                                    | 10  |
| 0303.7600    | -- Eels ( <i>Anguilla spp.</i> )                                                                                                                                               | 10  |
| 0303.7700    | -- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )                                                                                                   | 10  |
| 0303.7800    | -- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )                                                                                                                     | 10  |
| 0303.7900    | -- Other                                                                                                                                                                       | 10  |
| 0303.8000    | - Livers and roes                                                                                                                                                              | 10  |
| <b>03.04</b> | <b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>                                                                                     |     |
|              | - Fresh or chilled:                                                                                                                                                            |     |
| 0304.1100    | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                        | 10  |
| 0304.1200    | -- Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                      | 10  |
| 0304.1900    | -- Other                                                                                                                                                                       | 10  |
|              | - Frozen fillet:                                                                                                                                                               |     |
| 0304.2100    | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                        | 10  |
| 0304.2200    | -- Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                      | 10  |
| 0304.2900    | -- Other                                                                                                                                                                       | 10  |
|              | - Other:                                                                                                                                                                       |     |
| 0304.9100    | -- Swordfish ( <i>Xiphias gladius</i> )                                                                                                                                        | 10  |
| 0304.9200    | -- Toothfish ( <i>Dissostichus spp.</i> )                                                                                                                                      | 10  |
| 0304.9900    | -- Other                                                                                                                                                                       | 10  |
| <b>03.05</b> | <b>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.</b> |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                  | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                          | (3) |
| 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  |
| 0305.3000 | -Fish fillets, dried, salted or in brine, but not smoked                                                                                                                                                                                                                                                                     | 10  |
|           | -Smoked fish, including fillets:                                                                                                                                                                                                                                                                                             |     |
| 0305.4100 | - - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )    | 10  |
| 0305.4200 | - - Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )                                                                                                                                                                                                                                                             | 10  |
| 0305.4900 | - - Other                                                                                                                                                                                                                                                                                                                    | 10  |
|           | -Dried fish, whether or not salted but not smoked:                                                                                                                                                                                                                                                                           |     |
| 0305.5100 | - - Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )                                                                                                                                                                                                                                             | 10  |
| 0305.5900 | - - Other                                                                                                                                                                                                                                                                                                                    | 10  |
|           | -Fish, salted but not dried or smoked and fish in brine:                                                                                                                                                                                                                                                                     |     |
| 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 macrocephalus</i> )                                                                                                                                                                                                                                             | 10  |
| 0305.6300 | - - Anchovies ( <i>Engraulis spp.</i> )                                                                                                                                                                                                                                                                                      | 10  |
| 0305.6900 | - - Other                                                                                                                                                                                                                                                                                                                    | 10  |
| 03.06     | <b>Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.</b>                      |     |
|           | -Frozen:                                                                                                                                                                                                                                                                                                                     |     |
| 0306.1100 | - - Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )                                                                                                                                                                                                                | 10  |
| 0306.1200 | - - Lobsters ( <i>Homarus spp.</i> )                                                                                                                                                                                                                                                                                         | 10  |
| 0306.1300 | - - Shrimps and prawns                                                                                                                                                                                                                                                                                                       | 10  |
| 0306.1400 | - - Crabs                                                                                                                                                                                                                                                                                                                    | 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 spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )                                                                                                                                                                                                                | 10  |
| 0306.2200 | - - Lobsters ( <i>Homarus spp.</i> )                                                                                                                                                                                                                                                                                         | 10  |
| 0306.2300 | - - Shrimps and prawns                                                                                                                                                                                                                                                                                                       | 10  |
| 0306.2400 | - - Crabs                                                                                                                                                                                                                                                                                                                    | 10  |
| 0306.2900 | - - Other, including flours, meals and pellets of crustaceans, fit for human consumption                                                                                                                                                                                                                                     | 10  |
| 03.07     | <b>Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.</b> |     |
| 0307.1000 | -Oysters                                                                                                                                                                                                                                                                                                                     | 5   |

| PGT CODE  | DESCRIPTION                                                                                                                                                                                             | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                     | (3) |
|           | -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   |
|           | -Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:                                                                                 |     |
| 0307.9100 | -- Live, fresh or chilled                                                                                                                                                                               | 5   |
| 0307.9900 | -- 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).

#### Subheading Notes:

- 1.- For the purposes of subheading 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 subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                        | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                | (3) |
| <b>04.01</b> | <b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>                                                                                                                                                     |     |
| 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  |
| 0401.3000    | -Of a fat content, by weight, exceeding 6 %                                                                                                                                                                                                        | 25  |
| <b>04.02</b> | <b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>                                                                                                                                                          |     |
| 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  |
| <b>04.03</b> | <b>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.</b> |     |
| 0403.1000    | -Yogurt                                                                                                                                                                                                                                            | 25  |
| 0403.9000    | -Other                                                                                                                                                                                                                                             | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                             | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                     | (3) |
| 04.04     | <b>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.</b> |     |
|           | -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     | <b>Butter and other fats and oils derived from milk; dairy spread.</b>                                                                                                                                                                                  |     |
| 0405.1000 | -Butter                                                                                                                                                                                                                                                 | 25  |
| 0405.2000 | -Dairy spreads                                                                                                                                                                                                                                          | 25  |
| 0405.9000 | -Other                                                                                                                                                                                                                                                  | 25  |
| 04.06     | <b>Cheese and curd.</b>                                                                                                                                                                                                                                 |     |
|           | -Fresh (unripened or uncured) cheese, including whey cheese, and curd:                                                                                                                                                                                  |     |
| 0406.1010 | - - - Cheese                                                                                                                                                                                                                                            | 25  |
| 0406.1020 | - - - Curd                                                                                                                                                                                                                                              | 25  |
| 0406.1090 | - - - Other                                                                                                                                                                                                                                             | 25  |
| 0406.2000 | -Grated or powdered cheese, of all kinds                                                                                                                                                                                                                | 25  |
| 0406.3000 | -Processed cheese, not grated or powdered                                                                                                                                                                                                               | 25  |
| 0406.4000 | -Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>                                                                                                                                                         | 25  |
| 0406.9000 | -Other cheese                                                                                                                                                                                                                                           | 25  |
| 04.07     | <b>Birds' eggs, in shell, fresh, preserved or cooked.</b>                                                                                                                                                                                               |     |
| 0407.0010 | - - - Eggs for hatching (parent stock)                                                                                                                                                                                                                  | 5   |
| 0407.0090 | - - - Other                                                                                                                                                                                                                                             | 5   |
| 04.08     | <b>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.</b>                                     |     |
|           | -Egg yolks:                                                                                                                                                                                                                                             |     |
| 0408.1100 | - - Dried                                                                                                                                                                                                                                               | 15  |
| 0408.1900 | - - Other                                                                                                                                                                                                                                               | 15  |
|           | -Other:                                                                                                                                                                                                                                                 |     |
| 0408.9100 | - - Dried                                                                                                                                                                                                                                               | 5   |
| 0408.9900 | - - Other                                                                                                                                                                                                                                               | 5   |
| 0409.0000 | <b>Natural honey.</b>                                                                                                                                                                                                                                   | 25  |
| 0410.0000 | <b>Edible products of animal origin, not elsewhere specified or included.</b>                                                                                                                                                                           | 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% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                    | (3) |
| 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  |
| 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.                                                                             |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                              | (3) |
| 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 cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.    |     |
| 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% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                           | (3) |
| 06.01     | <b>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.</b>                                                                                                |     |
|           | -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     | <b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>                                                                                                                                                                         |     |
| 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   |
| 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     | <b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>                                                                                               |     |
|           | - Fresh:                                                                                                                                                                                                                                                      |     |
| 0603.1100 | - - Roses                                                                                                                                                                                                                                                     | 20  |
| 0603.1200 | - - Carnations                                                                                                                                                                                                                                                | 20  |
| 0603.1300 | - - Orchids                                                                                                                                                                                                                                                   | 20  |
| 0603.1400 | - - Chrysanthemums                                                                                                                                                                                                                                            | 20  |
| 0603.1900 | - - Other                                                                                                                                                                                                                                                     | 20  |
| 0603.9000 | -Other                                                                                                                                                                                                                                                        | 20  |
| 06.04     | <b>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.</b> |     |
| 0604.1000 | -Mosses and lichens                                                                                                                                                                                                                                           | 15  |
|           | -Other:                                                                                                                                                                                                                                                       |     |
| 0604.9100 | - - Fresh                                                                                                                                                                                                                                                     | 15  |
| 0604.9900 | - - 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" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
- 3.- Heading 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% |
|------------------|------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                              | (3) |
| <b>07.01</b>     | <b>Potatoes, fresh or chilled.</b>                                                                               |     |
| 0701.1000        | -Seed                                                                                                            | 0   |
| 0701.9000        | -Other                                                                                                           | 0   |
| <b>0702.0000</b> | <b>Tomatoes, fresh or chilled.</b>                                                                               | 0   |
| <b>07.03</b>     | <b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>                        |     |
| 0703.1000        | -Onions and shallots                                                                                             | 0   |
| 0703.2000        | -Garlic                                                                                                          | 0   |
| 0703.9000        | -Leeks and other alliaceous vegetables                                                                           | 10  |
| <b>07.04</b>     | <b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>                    |     |
| 0704.1000        | -Cauliflowers and headed broccoli                                                                                | 0   |
| 0704.2000        | -Brussels sprouts                                                                                                | 5   |
| 0704.9000        | -Other                                                                                                           | 5   |
| <b>07.05</b>     | <b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>                    |     |
|                  | -Lettuce:                                                                                                        |     |
| 0705.1100        | -- Cabbage lettuce (head lettuce)                                                                                | 5   |
| 0705.1900        | -- Other                                                                                                         | 5   |
|                  | -Chicory:                                                                                                        |     |
| 0705.2100        | -- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )                                             | 5   |
| 0705.2900        | -- Other                                                                                                         | 5   |
| <b>07.06</b>     | <b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b> |     |
| 0706.1000        | -Carrots and turnips                                                                                             | 5   |
| 0706.9000        | -Other                                                                                                           | 5   |
| <b>0707.0000</b> | <b>Cucumbers and gherkins fresh or chilled.</b>                                                                  | 5   |
| <b>07.08</b>     | <b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>                                            |     |
| 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   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                      | CD%<br>(3) |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>07.09</b>    | <b>Other vegetables, fresh or chilled.</b>                                                                                                                                                              |            |
| 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          |
| 0709.9000       | -Other                                                                                                                                                                                                  | 5          |
| <b>07.10</b>    | <b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>                                                                                                                         |            |
| 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         |
| <b>07.11</b>    | <b>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.</b> |            |
| 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         |
| <b>07.12</b>    | <b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>                                                                                                             |            |
| 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         |
| 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         |
| <b>07.13</b>    | <b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>                                                                                                                           |            |
| 0713.1000       | -Peas ( <i>Pisum sativum</i> )                                                                                                                                                                          | 0          |
|                 | -Chickpeas ( <i>garbanzos</i> ):                                                                                                                                                                        |            |
| 0713.2010       | - - - Grams, dry whole                                                                                                                                                                                  | 0          |
| 0713.2020       | - - - Grams split                                                                                                                                                                                       | 0          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                 | (3) |
|           | -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</i> or <i>Vigna angularis</i> )                                                                                                                                                          | 0   |
| 0713.3300 | -- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</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   |
|           | -Other:                                                                                                                                                                                                                             |     |
| 0713.9010 | --- Black matpe, dry whole                                                                                                                                                                                                          | 0   |
| 0713.9020 | --- Mash dry whole                                                                                                                                                                                                                  | 0   |
| 0713.9030 | --- Mash split or washed                                                                                                                                                                                                            | 0   |
| 0713.9090 | --- Other                                                                                                                                                                                                                           | 0   |
| 07.14     | <b>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.</b> |     |
| 0714.1000 | -Manioc (cassava)                                                                                                                                                                                                                   | 5   |
| 0714.2000 | -Sweet potatoes                                                                                                                                                                                                                     | 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% |
|-----------|---------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                               | (3) |
| 08.01     | <b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>   |     |
|           | -Coconuts:                                                                                        |     |
| 0801.1100 | -- Desiccated                                                                                     | 5   |
|           | -- 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     | <b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>                              |     |
|           | -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  |
| 0802.4000 | -Chestnuts ( <i>Castanea spp.</i> )                                                               | 10  |
| 0802.5000 | -Pistachios                                                                                       | 5   |
| 0802.6000 | -Macadamia nuts                                                                                   | 10  |
|           | -Other:                                                                                           |     |
| 0802.9010 | --- Areca (betel nuts)                                                                            | 5   |
| 0802.9090 | --- Other                                                                                         | 10  |
| 0803.0000 | <b>Bananas, including plantains, fresh or dried.</b>                                              | 25  |
| 08.04     | <b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>        |     |
|           | -Dates:                                                                                           |     |
| 0804.1010 | --- Fresh                                                                                         | 25  |
| 0804.1020 | --- Dried                                                                                         | 25  |
| 0804.2000 | -Figs                                                                                             | 25  |
| 0804.3000 | -Pineapples                                                                                       | 25  |
| 0804.4000 | -Avocados                                                                                         | 25  |
|           | -Guavas, mangoes and mangosteens:                                                                 |     |
| 0804.5010 | --- Guavas                                                                                        | 25  |
| 0804.5020 | --- Mangoes                                                                                       | 25  |
| 0804.5030 | --- Mangosteens                                                                                   | 25  |
| 0804.9040 | --- Frozen mango                                                                                  | 25  |
| 0804.9050 | --- Mango pulp                                                                                    | 25  |
| 0804.9090 | --- Other                                                                                         | 25  |
| 08.05     | <b>Citrus fruit, fresh or dried.</b>                                                              |     |
| 0805.1000 | -Oranges                                                                                          | 25  |
|           | -Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids: |     |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                      | CD%<br>(3) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------|
| 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                                  | 10         |
|                 | -Other black tea (fermented) and other partly fermented tea:                                                                            |            |
| 0902.4010       | - - - Tea dust                                                                                                                          | 10         |
| 0902.4020       | - - - Black tea in a packing exceeding 3 kg                                                                                             | 10         |
| 0902.4090       | - - - Other                                                                                                                             | 10         |
| 0903.0000       | <b>Mate.</b>                                                                                                                            | 10         |
| 09.04           | <b>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>.</b> |            |
|                 | -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 or crushed or ground:                                       |            |
| 0904.2010       | - - - Red chillies (whole)                                                                                                              | 15         |
| 0904.2020       | - - - Red chillies (powder)                                                                                                             | 15         |
| 0904.2030       | - - - Red chillies seeds for sowing                                                                                                     | 0          |
| 0904.2090       | - - - Other                                                                                                                             | 15         |
| 0905.0000       | <b>Vanilla.</b>                                                                                                                         | 5          |
| 09.06           | <b>Cinnamon and cinnamon-tree flowers.</b>                                                                                              |            |
|                 | -Neither crushed nor ground :                                                                                                           |            |
| 0906.1100       | - - Cinnamon ( <i>Cinnamomum zeylanicum</i> Blume)                                                                                      | 5          |
| 0906.1900       | - - Other                                                                                                                               | 5          |
| 0906.2000       | -Crushed or ground                                                                                                                      | 15         |
| 0907.0000       | <b>Cloves (whole fruit, cloves and stems).</b>                                                                                          | 5          |
| 09.08           | <b>Nutmeg, mace and cardamoms.</b>                                                                                                      |            |
| 0908.1000       | -Nutmeg                                                                                                                                 | 5          |
| 0908.2000       | -Mace                                                                                                                                   | 5          |
|                 | -Cardamoms:                                                                                                                             |            |
| 0908.3010       | - - - Large                                                                                                                             | 5          |
| 0908.3020       | - - - Small                                                                                                                             | 5          |
| 09.09           | <b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>                                                    |            |
| 0909.1000       | -Seeds of anise or badian                                                                                                               | 0          |
| 0909.2000       | -Seeds of coriander                                                                                                                     | 0          |
| 0909.3000       | -Seeds of cumin                                                                                                                         | 0          |
| 0909.4000       | -Seeds of caraway                                                                                                                       | 0          |
| 0909.5000       | -Seeds of fennel; juniper berries                                                                                                       | 0          |
| 09.10           | <b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>                                                  |            |
| 0910.1000       | -Ginger                                                                                                                                 | 15         |
| 0910.2000       | -Saffron                                                                                                                                | 5          |
| 0910.3000       | -Turmeric (curcuma)                                                                                                                     | 15         |



| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                     | CD%<br>(3) |
|-----------------|--------------------------------------------------------|------------|
|                 | -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).

#### Subheading Note.

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

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                     | CD%<br>(3) |
|-----------------|------------------------------------------------------------------------|------------|
| 10.01           | <b>Wheat and meslin.</b>                                               |            |
| 1001.1000       | -Durum wheat                                                           | 10         |
| 1001.9000       | -Other                                                                 | 10         |
| 1002.0000       | <b>Rye.</b>                                                            | 5          |
| 1003.0000       | <b>Barley.</b>                                                         | 5          |
| 1004.0000       | <b>Oats.</b>                                                           | 5          |
| 10.05           | <b>Maize (corn).</b>                                                   |            |
| 1005.1000       | -Seed                                                                  | 0          |
| 1005.9000       | -Other                                                                 | 10         |
| 10.06           | <b>Rice.</b>                                                           |            |
| 1006.1000       | -Rice in the husk (paddy or rough)                                     | 10         |
| 1006.2000       | -Husked (brown) rice                                                   | 10         |
|                 | -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         |
| 1007.0000       | <b>Grain sorghum.</b>                                                  | 0          |
| 10.08           | <b>Buckwheat, millet and canary seed; other cereals.</b>               |            |
| 1008.1000       | -Buckwheat                                                             | 5          |
| 1008.2000       | -Millet                                                                | 5          |
| 1008.3000       | -Canary seed                                                           | 0          |
| 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%                                                 | -                         |

3.- For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an 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<br>(1)  | DESCRIPTION<br>(2)                                                                                                                                                                       | CD%<br>(3) |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>11.01</b>     | <b>Wheat or meslin flour.</b>                                                                                                                                                            |            |
| 1101.0010        | - - - Of Wheat                                                                                                                                                                           | 0          |
| 1101.0020        | - - - Of Meslin                                                                                                                                                                          | 10         |
| <b>11.02</b>     | <b>Cereal flours other than of wheat or meslin.</b>                                                                                                                                      |            |
| 1102.1000        | -Rye flour                                                                                                                                                                               | 10         |
| 1102.2000        | -Maize (corn) flour                                                                                                                                                                      | 10         |
| 1102.9000        | -Other                                                                                                                                                                                   | 10         |
| <b>11.03</b>     | <b>Cereal groats, meal and pellets.</b>                                                                                                                                                  |            |
|                  | -Groats and meal:                                                                                                                                                                        |            |
| 1103.1100        | - - Of wheat                                                                                                                                                                             | 15         |
| 1103.1300        | - - Of maize (corn)                                                                                                                                                                      | 15         |
| 1103.1900        | - - Of other cereals                                                                                                                                                                     | 15         |
| 1103.2000        | -Pellets                                                                                                                                                                                 | 15         |
| <b>11.04</b>     | <b>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.</b> |            |
|                  | -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         |
| 1104.2900        | - - Of other cereals                                                                                                                                                                     | 15         |
| 1104.3000        | -Germ of cereals, whole, rolled, flaked or ground                                                                                                                                        | 15         |
| <b>11.05</b>     | <b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>                                                                                                                    |            |
| 1105.1000        | -Flour, meal and powder                                                                                                                                                                  | 20         |
| 1105.2000        | -Flakes, granules and pellets                                                                                                                                                            | 25         |
| <b>11.06</b>     | <b>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.</b>                       |            |
| 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         |
| <b>11.07</b>     | <b>Malt, whether or not roasted.</b>                                                                                                                                                     |            |
| 1107.1000        | -Not roasted                                                                                                                                                                             | 10         |
| 1107.2000        | -Roasted                                                                                                                                                                                 | 10         |
| <b>11.08</b>     | <b>Starches; Inulin.</b>                                                                                                                                                                 |            |
|                  | -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         |
| <b>1109.0000</b> | <b>Wheat gluten, whether or not dried.</b>                                                                                                                                               | 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% |
|-----------|------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                            | (3) |
| 1201.0000 | Soya beans, whether or not broken.                                                             | 0   |
| 12.02     | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.                |     |
| 1202.1000 | -In shell                                                                                      | 10  |
| 1202.2000 | -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.                                  |     |
| 1207.2000 | -Cotton seeds                                                                                  | 0   |
| 1207.4000 | -Sesamum seeds                                                                                 | 0   |
| 1207.5000 | -Mustard seeds                                                                                 | 0   |
|           | -Other:                                                                                        |     |
| 1207.9100 | -- Poppy seeds                                                                                 | 5   |
|           | -- Other:                                                                                      |     |
| 1207.9910 | --- Safflower seeds                                                                            | 0   |
| 1207.9990 | --- 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 seed                                                                               | 0   |
|           | -Seeds of forage plants:                                                                       |     |
| 1209.2100 | -- Lucerne (alfalfa) seed                                                                      | 0   |
| 1209.2200 | -- Clover ( <i>Trifolium spp.</i> ) seed                                                       | 0   |
| 1209.2300 | -- Fescue seed                                                                                 | 0   |
| 1209.2400 | -- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed                                        | 0   |
| 1209.2500 | -- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed                        | 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   |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                      | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                              | (3) |
| 1210.2000 | -Hop cones, ground powdered or in the form of pellets; lupulin                                                                                                                                                                                                                                                                                                   | 5   |
| 12.11     | <b>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.</b>                                                                                                                                 |     |
| 1211.2000 | -Ginseng roots                                                                                                                                                                                                                                                                                                                                                   | 5   |
| 1211.3000 | -Coca leaf                                                                                                                                                                                                                                                                                                                                                       | 5   |
| 1211.4000 | -Poppy straw                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 1211.9000 | -Other                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 12.12     | <b>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.</b> |     |
| 1212.2000 | -Seaweeds and other algae                                                                                                                                                                                                                                                                                                                                        | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                          |     |
| 1212.9100 | -- Sugar beet                                                                                                                                                                                                                                                                                                                                                    | 5   |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                        |     |
| 1212.9910 | --- Locust beans, including locust bean seeds                                                                                                                                                                                                                                                                                                                    | 0   |
| 1212.9990 | --- Other                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 1213.0000 | <b>Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets.</b>                                                                                                                                                                                                                                                     | 5   |
| 12.14     | <b>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.</b>                                                                                                                                                                               |     |
| 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 :

- Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- Malt extract (heading 19.01);
- Extracts of coffee, tea or maté (heading 21.01);
- Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- 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% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                     | (3) |
| <b>13.01</b> | <b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>                                                                                                     |     |
| 1301.2000    | -Gum Arabic                                                                                                                                                                             | 15  |
|              | -Other:                                                                                                                                                                                 |     |
| 1301.9010    | --- Cannabis resins and balsams                                                                                                                                                         | 25  |
| 1301.9020    | --- Seed lac                                                                                                                                                                            | 15  |
| 1301.9090    | --- Other                                                                                                                                                                               | 15  |
| <b>13.02</b> | <b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b> |     |
|              | -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 plaiting materials; vegetable products not elsewhere specified or included

#### Notes.

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

- 2.- Heading 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%       |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)       | (2)                                                                                                                                                                                                  | (3)       |
| 14.01     | <b>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).</b>               |           |
| 1401.1000 | -Bamboos                                                                                                                                                                                             | 10        |
| 1401.2000 | -Rattans                                                                                                                                                                                             | 5         |
| 1401.9000 | -Other                                                                                                                                                                                               | 5         |
| [14.02]   |                                                                                                                                                                                                      |           |
| [14.03]   |                                                                                                                                                                                                      |           |
| 14.04     | <b>Vegetable products not elsewhere specified or included.</b>                                                                                                                                       |           |
| 1404.2000 | -Cotton linters                                                                                                                                                                                      | 15        |
|           | -Other:                                                                                                                                                                                              |           |
| 1404.9010 | --- Tendu leaves (biri leaves)                                                                                                                                                                       | 25        |
| 1404.9020 | --- Betel leaves                                                                                                                                                                                     | Rs.150/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:
- Pig fat or poultry fat of heading 02.09;
  - 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%         |
|-----------|---------------------------------------------------------------------------------------------------------------------------|-------------|
| (1)       | (2)                                                                                                                       | (3)         |
| 15.01     | <b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>                               |             |
| 1501.0010 | - - - Lard including other pig fat                                                                                        | 25          |
| 1501.0090 | - - - Other                                                                                                               | 10          |
| 1502.0000 | <b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>                                         | 10          |
| 15.03     | <b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>       |             |
| 1503.0010 | - - - Lard stearin, lard oil                                                                                              | 25          |
| 1503.0090 | - - - Other                                                                                                               | 10          |
| 15.04     | <b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b> |             |
| 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     | <b>Wool grease and fatty substances derived therefrom (including lanolin).</b>                                            |             |
| 1505.0010 | - - - Lanolin                                                                                                             | 10          |
| 1505.0090 | - - - Other                                                                                                               | 10          |
| 1506.0000 | <b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>               | 5           |
| 15.07     | <b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>                              |             |
| 1507.1000 | -Crude oil, whether or not degummed                                                                                       | Rs.9050/ MT |
| 1507.9000 | -Other                                                                                                                    | Rs.10200/MT |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                   | CD%          |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| (1)              | (2)                                                                                                                                                                                                           | (3)          |
| <b>15.08</b>     | <b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                 |              |
| 1508.1000        | -Crude oil                                                                                                                                                                                                    | Rs.13150/MT  |
| 1508.9000        | -Other                                                                                                                                                                                                        | Rs.14300/MT  |
| <b>15.09</b>     | <b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                      |              |
| 1509.1000        | -Virgin                                                                                                                                                                                                       | Rs.5000/MT   |
| 1509.9000        | -Other                                                                                                                                                                                                        | Rs.6000/MT   |
| <b>1510.0000</b> | <b>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.</b> | Rs.6000/MT   |
| <b>15.11</b>     | <b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>                                                                                                                       |              |
| 1511.1000        | -Crude oil                                                                                                                                                                                                    | Rs.9000/ MT  |
|                  | -Other:                                                                                                                                                                                                       |              |
| 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  |
| <b>15.12</b>     | <b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>                                                                               |              |
|                  | -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  |
| <b>15.13</b>     | <b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>                                                                                |              |
|                  | -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  |
| <b>15.14</b>     | <b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>                                                                                                 |              |
|                  | -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  |
| 1514.9900        | - - Other                                                                                                                                                                                                     | Rs.10200/MT  |
| <b>15.15</b>     | <b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>                                                                   |              |
| -                | -Linseed oil and its fractions:                                                                                                                                                                               |              |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                             | CD%         |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                     | (3)         |
| 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     | <b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>                                                                                                                                                                                                           |             |
| 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     | <b>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.</b>                                                                                                                                                                                    |             |
| 1517.1000 | -Margarine, excluding liquid margarine                                                                                                                                                                                                                                                                                                                                                                  | Rs.10800/MT |
| 1517.9000 | -Other                                                                                                                                                                                                                                                                                                                                                                                                  | Rs.10800/MT |
| 1518.0000 | <b>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.</b> | Rs.10800/MT |
| [15.19]   |                                                                                                                                                                                                                                                                                                                                                                                                         |             |
| 1520.0000 | <b>Glycerol, crude; glycerol waters and glycerol lyes.</b>                                                                                                                                                                                                                                                                                                                                              | 10          |
| 15.21     | <b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>                                                                                                                                                                                                                                                                      |             |
| 1521.1000 | -Vegetable waxes                                                                                                                                                                                                                                                                                                                                                                                        | 10          |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                 |             |
| 1521.9010 | --- Bees wax                                                                                                                                                                                                                                                                                                                                                                                            | 10          |
| 1521.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                               | 10          |
| 15.22     | <b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>                                                                                                                                                                                                                                                                                                  |             |
| 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 and crustaceans 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% |
|-----------|---------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                     | (3) |
| 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:                                                                          |     |

| PCT CODE  | DESCRIPTION                                                                                | CD% |
|-----------|--------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                        | (3) |
| 1602.3100 | -- Of turkeys                                                                              | 25  |
| 1602.3200 | -- Of fowls of the species <i>Gallus domesticus</i>                                        | 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 spp.</i> )                                        | 20  |
| 1604.1500 | -- Mackerel                                                                                | 20  |
| 1604.1600 | -- Anchovies                                                                               | 20  |
| 1604.1900 | -- Other                                                                                   | 20  |
|           | -Other prepared or preserved fish:                                                         |     |
| 1604.2010 | --- Fish maws                                                                              | 20  |
| 1604.2020 | --- Fish fillet                                                                            | 20  |
| 1604.2090 | --- Other                                                                                  | 20  |
| 1604.3000 | -Caviar and caviar substitutes                                                             | 20  |
| 16.05     | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.              |     |
| 1605.1000 | -Crab                                                                                      | 20  |
| 1605.2000 | -Shrimps and prawns                                                                        | 20  |
| 1605.3000 | -Lobster                                                                                   | 20  |
| 1605.4000 | -Other crustaceans                                                                         | 20  |
| 1605.9000 | -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 Note.

- 1.- For the purposes of subheadings 1701.11 and 1701.12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                 | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                         | (3) |
| 17.01     | <b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>                                                                                                                                                                       |     |
|           | -Raw sugar not containing added flavouring or colouring matter:                                                                                                                                                                             |     |
| 1701.1100 | -- Cane sugar                                                                                                                                                                                                                               | 15  |
| 1701.1200 | -- Beet sugar                                                                                                                                                                                                                               | 15  |
|           | -Other:                                                                                                                                                                                                                                     |     |
| 1701.9100 | -- Containing added flavouring or colouring matter                                                                                                                                                                                          | 10  |
|           | -- Other:                                                                                                                                                                                                                                   |     |
| 1701.9910 | --- White crystalline cane sugar                                                                                                                                                                                                            | 15  |
| 1701.9920 | --- White crystalline beet sugar                                                                                                                                                                                                            | 15  |
| 1701.9930 | --- Chemically pure sucrose                                                                                                                                                                                                                 | 10  |
| 1701.9990 | --- Other                                                                                                                                                                                                                                   | 10  |
| 17.02     | <b>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.</b> |     |
|           | -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                                                                                                                     | 25  |
| 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.                                                                                                     | 15  |
| 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.                                                                                                               | 15  |
|           | -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     | <b>Molasses resulting from the extraction or refining of sugar.</b>                                                                                                                                                                         |     |
| 1703.1000 | -Cane molasses                                                                                                                                                                                                                              | 5   |
| 1703.9000 | -Other                                                                                                                                                                                                                                      | 5   |
| 17.04     | <b>Sugar confectionery (including white chocolate), not containing cocoa.</b>                                                                                                                                                               |     |

| PCT CODE  | DESCRIPTION                               | CD% |
|-----------|-------------------------------------------|-----|
| (1)       | (2)                                       | (3) |
| 1704.1000 | -Chewing gum, whether or not sugar-coated | 25  |
|           | -Other:                                   |     |
| 1704.9010 | - - - White chocolate                     | 25  |
| 1704.9090 | - - - Other                               | 25  |

## 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  | DESCRIPTION                                                                                                                                                                                   | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                           | (3) |
| 1801.0000 | Cocoa beans, whole or broken, raw or roasted.                                                                                                                                                 | 5   |
| 1802.0000 | Cocoa shells, husks, skins and other cocoa waste.                                                                                                                                             | 5   |
| 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                                                                                                                              | 20  |
|           | -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                                                                                                                                                                   | 20  |
| 1806.2020 | - - - Chocolate crumbs in packing of 25kg or more in powder, granules or briquettes.                                                                                                          | 10  |
| 1806.2090 | - - - Other                                                                                                                                                                                   | 20  |
|           | -Other, in blocks, slabs or bars:                                                                                                                                                             |     |
| 1806.3100 | - - Filled                                                                                                                                                                                    | 20  |
| 1806.3200 | - - Not filled                                                                                                                                                                                | 20  |
| 1806.9000 | -Other                                                                                                                                                                                        | 20  |

## 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% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                       | (3) |
| 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  |
| 1901.2000 | -Mixes and doughs for the preparation of bakers' wares of heading 19.05                                                                                                                                                                                                                                                                                                                                                                   | 15  |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| 1901.9010 | - - - Malt extract                                                                                                                                                                                                                                                                                                                                                                                                                        | 20  |
| 1901.9020 | - - - Preparations other than in retail packing, not containing cocoa                                                                                                                                                                                                                                                                                                                                                                     | 20  |
| 1901.9090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                               | 20  |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                       | 20  |
|           | - - Other:                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
| 1902.1910 | - - - Macaroni raw                                                                                                                                                                                                                                                                                                                                                                                                                        | 20  |
| 1902.1920 | - - - Vermacelli                                                                                                                                                                                                                                                                                                                                                                                                                          | 20  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                  | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                          | (3) |
| 1902.1990 | --- Other                                                                                                                                                                                                                                                                                                                    | 20  |
| 1902.2000 | -Stuffed pasta, whether or not cooked or otherwise prepared                                                                                                                                                                                                                                                                  | 20  |
| 1902.3000 | -Other pasta                                                                                                                                                                                                                                                                                                                 | 20  |
| 1902.4000 | -Couscous                                                                                                                                                                                                                                                                                                                    | 20  |
| 19.03     | <b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>                                                                                                                                                                                           |     |
| 1903.0010 | --- Sago                                                                                                                                                                                                                                                                                                                     | 15  |
| 1903.0090 | --- Other                                                                                                                                                                                                                                                                                                                    | 15  |
| 19.04     | <b>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.</b> |     |
|           | -Prepared foods obtained by the swelling or roasting of cereals or cereal products:                                                                                                                                                                                                                                          |     |
| 1904.1010 | --- Corn flakes                                                                                                                                                                                                                                                                                                              | 25  |
| 1904.1090 | --- Other                                                                                                                                                                                                                                                                                                                    | 25  |
| 1904.2000 | -Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals                                                                                                                                                                               | 25  |
| 1904.3000 | -Bulgur wheat                                                                                                                                                                                                                                                                                                                | 25  |
| 1904.9000 | -Other                                                                                                                                                                                                                                                                                                                       | 25  |
| 19.05     | <b>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.</b>                                                                                                  |     |
| 1905.1000 | -Crispbread                                                                                                                                                                                                                                                                                                                  | 25  |
| 1905.2000 | -Gingerbread and the like                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Sweet biscuits; waffles and wafers:                                                                                                                                                                                                                                                                                         |     |
| 1905.3100 | -- Sweet biscuits                                                                                                                                                                                                                                                                                                            | 25  |
| 1905.3200 | -- Waffles and wafers                                                                                                                                                                                                                                                                                                        | 25  |
| 1905.4000 | -Rusks, toasted bread and similar toasted products                                                                                                                                                                                                                                                                           | 25  |
| 1905.9000 | -Other                                                                                                                                                                                                                                                                                                                       | 25  |

## 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 a 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% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                        | (3) |
| <b>20.01</b>     | <b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>                                                          |     |
| 2001.1000        | -Cucumbers and gherkins                                                                                                                                                    | 25  |
|                  | -Other:                                                                                                                                                                    |     |
| 2001.9010        | - - - Pickles                                                                                                                                                              | 25  |
| 2001.9090        | - - - Other                                                                                                                                                                | 25  |
| <b>20.02</b>     | <b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>                                                                                            |     |
| 2002.1000        | -Tomatoes, whole or in pieces                                                                                                                                              | 25  |
|                  | -Other:                                                                                                                                                                    |     |
| 2002.9010        | - - - Tomatoes paste                                                                                                                                                       | 25  |
| 2002.9090        | - - - Other                                                                                                                                                                | 25  |
| <b>20.03</b>     | <b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>                                                                             |     |
| 2003.1000        | -Mushrooms of the genus <i>Agaricus</i>                                                                                                                                    | 25  |
| 2003.2000        | -Truffles                                                                                                                                                                  | 25  |
| 2003.9000        | -Other                                                                                                                                                                     | 25  |
| <b>20.04</b>     | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>                                      |     |
| 2004.1000        | -Potatoes                                                                                                                                                                  | 20  |
| 2004.9000        | -Other vegetables and mixtures of vegetables                                                                                                                               | 20  |
| <b>20.05</b>     | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>                                  |     |
| 2005.1000        | -Homogenised vegetables                                                                                                                                                    | 25  |
| 2005.2000        | -Potatoes                                                                                                                                                                  | 25  |
| 2005.4000        | -Peas ( <i>Pisum sativum</i> )                                                                                                                                             | 25  |
|                  | -Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):                                                                                                                      |     |
| 2005.5100        | - - Beans, shelled                                                                                                                                                         | 25  |
| 2005.5900        | - - Other                                                                                                                                                                  | 25  |
| 2005.6000        | -Asparagus                                                                                                                                                                 | 25  |
| 2005.7000        | -Olives                                                                                                                                                                    | 25  |
| 2005.8000        | -Sweet corn ( <i>Zea mays var. saccharata</i> )                                                                                                                            | 25  |
|                  | -Other vegetables and mixtures of vegetables:                                                                                                                              |     |
| 2005.9100        | - - Bamboo shoots                                                                                                                                                          | 25  |
| 2005.9900        | - - Other                                                                                                                                                                  | 25  |
| <b>2006.0000</b> | <b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>                                                 | 25  |
| <b>20.07</b>     | <b>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.</b> |     |
| 2007.1000        | -Homogenised preparations                                                                                                                                                  | 25  |
|                  | -Other:                                                                                                                                                                    |     |
| 2007.9100        | - - Citrus fruit                                                                                                                                                           | 25  |
| 2007.9900        | - - Other                                                                                                                                                                  | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                            | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                    | (3) |
| 20.08     | <b>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.</b> |     |
|           | -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  |
| 2008.9200 | -- Mixtures                                                                                                                                                                                            | 20  |
| 2008.9900 | -- Other                                                                                                                                                                                               | 20  |
| 20.09     | <b>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>                        |     |
|           | -Orange juice:                                                                                                                                                                                         |     |
| 2009.1100 | -- Frozen                                                                                                                                                                                              | 25  |
| 2009.1200 | -- Not frozen, of a Brix value not exceeding 20                                                                                                                                                        | 25  |
| 2009.1900 | -- Other                                                                                                                                                                                               | 25  |
|           | - Grapefruit (including pomelo) juice :                                                                                                                                                                |     |
| 2009.2100 | -- Of a Brix value not exceeding 20                                                                                                                                                                    | 25  |
| 2009.2900 | -- Other                                                                                                                                                                                               | 25  |
|           | -Juice of any other single citrus fruit:                                                                                                                                                               |     |
| 2009.3100 | -- Of a Brix value not exceeding 20                                                                                                                                                                    | 25  |
| 2009.3900 | -- Other                                                                                                                                                                                               | 25  |
|           | -Pineapple juice:                                                                                                                                                                                      |     |
| 2009.4100 | -- Of a Brix value not exceeding 20                                                                                                                                                                    | 25  |
| 2009.4900 | -- Other                                                                                                                                                                                               | 25  |
| 2009.5000 | -Tomato juice                                                                                                                                                                                          | 25  |
|           | -Grape juice (including grape must):                                                                                                                                                                   |     |
| 2009.6100 | -- Of a Brix value not exceeding 30                                                                                                                                                                    | 25  |
| 2009.6900 | -- Other                                                                                                                                                                                               | 25  |
|           | -Apple juice:                                                                                                                                                                                          |     |
| 2009.7100 | -- Of a Brix value not exceeding 20                                                                                                                                                                    | 25  |
| 2009.7900 | -- Other                                                                                                                                                                                               | 25  |
| 2009.8000 | -Juice of any other single fruit or vegetable                                                                                                                                                          | 25  |
| 2009.9000 | -Mixtures of juices                                                                                                                                                                                    | 25  |

## Chapter 21

## Miscellaneous edible preparations

## Notes.

- 1.- This Chapter does not cover :
- Mixed vegetables of heading 07.12;
  - Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - Flavoured tea (heading 09.02);
  - Spices or other products of headings 09.04 to 09.10;
  - 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, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - 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 or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                               | (3) |
| 21.01     | <b>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.</b> |     |
|           | -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:                                                                                                                                                                                                                          |     |
| 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     | <b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>                                                                                                               |     |
| 2102.1000 | -Active yeasts                                                                                                                                                                                                                                                    | 15  |

| PCT CODE         | DESCRIPTION                                                                                                                  | CD%       |
|------------------|------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                          | (3)       |
| 2102.2000        | -Inactive yeasts; other single-cell micro-organisms, dead                                                                    | 15        |
| 2102.3000        | -Prepared baking powders                                                                                                     | 15        |
| <b>21.03</b>     | <b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b> |           |
| 2103.1000        | -Soya sauce                                                                                                                  | 25        |
| 2103.2000        | -Tomato ketchup and other tomato sauces                                                                                      | 25        |
| 2103.3000        | -Mustard flour and meal and prepared mustard                                                                                 | 25        |
| 2103.9000        | -Other                                                                                                                       | 25        |
| <b>21.04</b>     | <b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>                                  |           |
| 2104.1000        | -Soups and broths and preparations therefor                                                                                  | 25        |
| 2104.2000        | -Homogenised composite food preparations                                                                                     | 25        |
| <b>2105.0000</b> | <b>Ice cream and other edible ice, whether or not containing cocoa</b>                                                       | <b>25</b> |
| <b>21.06</b>     | <b>Food preparations not elsewhere specified or included.</b>                                                                |           |
|                  | -Protein concentrates and textured protein substances:                                                                       |           |
| 2106.1010        | --- Protein hydrolysates                                                                                                     | 25        |
| 2106.1090        | --- Other                                                                                                                    | 25        |
|                  | -Other:                                                                                                                      |           |
| 2106.9010        | --- Concentrates for aerated beverage in all forms                                                                           | 25        |
| 2106.9020        | --- Syrups and squashes                                                                                                      | 25        |
| 2106.9030        | --- Flavouring powders for preparation of food                                                                               | 10        |
| 2106.9040        | --- Emulsifying agents for food and dairy products                                                                           | 25        |
| 2106.9050        | - - - Preparations including tablets consisting of saccharin, lactose                                                        | 25        |
| 2106.9060        | --- Sweet meats                                                                                                              | 25        |
| 2106.9090        | --- Other                                                                                                                    | 25        |

## 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                      | (3) |
| 22.01     | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>                                                     |     |
|           | -Mineral waters and aerated waters:                                                                                                                                                                                      |     |
| 2201.1010 | - - - Mineral waters                                                                                                                                                                                                     | 25  |
| 2201.1020 | - - - Aerated waters                                                                                                                                                                                                     | 25  |
| 2201.9000 | -Other                                                                                                                                                                                                                   | 25  |
| 22.02     | <b>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.</b> |     |
|           | -Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:                                                                                                    |     |
| 2202.1010 | - - - Aerated waters                                                                                                                                                                                                     | 25  |
| 2202.1090 | - - - Other                                                                                                                                                                                                              | 25  |
| 2202.9000 | -Other                                                                                                                                                                                                                   | 25  |
| 2203.0000 | <b>Beer made from malt.</b>                                                                                                                                                                                              | 90  |
| 22.04     | <b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>                                                                                                                     |     |
| 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     | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>                                                                                                                             |     |
| 2205.1000 | -In containers holding 2 l or less                                                                                                                                                                                       | 90  |
| 2205.9000 | -Other                                                                                                                                                                                                                   | 90  |
| 2206.0000 | <b>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.</b>                | 90  |
| 22.07     | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>                                                                  |     |
| 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     | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>                                                                             |     |

| PCT CODE  | DESCRIPTION                                                                  | CD% |
|-----------|------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                          | (3) |
| 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  |
| 2208.5000 | -Gin and Geneva                                                              | 90  |
| 2208.6000 | -Vodka                                                                       | 90  |
| 2208.7000 | -Liqueurs and cordials                                                       | 90  |
| 2208.9000 | -Other                                                                       | 90  |
| 2209.0000 | <b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>        | 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                | (3) |
| 23.01     | <b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>                                 |     |
| 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     | <b>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.</b>                              |     |
| 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     | <b>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.</b> |     |
| 2303.1000 | -Residues of starch manufacture and similar residues                                                                                                                                               | 10  |
| 2303.2000 | -Beet-pulp, bagasse and other waste of sugar manufacture                                                                                                                                           | 10  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                        | (3) |
| 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  |
| 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                                                                                                                                                   | 20  |
|           | -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).

| PCT CODE  | DESCRIPTION                                                                        | CD% |
|-----------|------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                | (3) |
| 24.01     | Unmanufactured tobacco; tobacco refuse.                                            |     |
| 2401.1000 | -Tobacco, not stemmed /striped                                                     | 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                               | 25  |
| 2402.2000 | -Cigarettes containing tobacco                                                     | 25  |
| 2402.9000 | -Other                                                                             | 25  |

| PCY CODE  | DESCRIPTION                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                       | (3) |
| 24.03     | Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences. |     |
| 2403.1000 | -Smoking tobacco, whether or not containing tobacco substitutes in any proportion                                                         | 25  |
|           | -Other:                                                                                                                                   |     |
| 2403.9100 | - - "Homogenised" or "reconstituted" tobacco                                                                                              | 25  |
|           | - - Other:                                                                                                                                |     |
| 2403.9910 | - - - Tobacco for chewing                                                                                                                 | 25  |
| 2403.9990 | - - - Other                                                                                                                               | 25  |

### 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:
- Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
  - Earth colours containing 70% or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - Medicaments or other products of Chapter 30;
  - Perfumery, cosmetic or toilet preparations (Chapter 33);
  - 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);
  - Precious or semi-precious stones (heading 71.02 or 71.03);
  - 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 chalks (heading 95.04); or  
 (ij) Writing or drawing chalks or tailors' chalks (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; meerscham (whether or not in polished pieces); amber; agglomerated meerscham 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% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                 | (3) |
| 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   |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                          | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                  | (3) |
| 2509.0000 | Chalk.                                                                                                                                                                                                                                                                               | 5   |
| 25.10     | Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.                                                                                                                                                                                               |     |
| 2510.1000 | -Unground                                                                                                                                                                                                                                                                            | 0   |
| 2510.2000 | -Ground                                                                                                                                                                                                                                                                              | 5   |
| 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  |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) |
| 25.17     | <b>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</b> |     |
| 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  |
| 2517.4900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 15  |
| 25.18     | <b>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.</b>                                                                                                                                                                                                                                         |     |
| 2518.1000 | -Dolomite, not calcined or sintered                                                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 2518.2000 | -Calcined or sintered dolomite                                                                                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2518.3000 | -Dolomite ramming mix                                                                                                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 25.19     | <b>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.</b>                                                                                                                                                                                                                               |     |
| 2519.1000 | -Natural magnesium carbonate (magnesite)                                                                                                                                                                                                                                                                                                                                                                                                                      | 5   |
|           | -Other:                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 2519.9010 | --- Magnesium oxide                                                                                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 2519.9090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 25.20     | <b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>                                                                                                                                                                                                                                                                                |     |
|           | -Gypsum; anhydrite:                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| 2520.1010 | --- Gypsum                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10  |
| 2520.1020 | --- Anhydrite                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 10  |
| 2520.2000 | -Plasters                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 15  |
| 2521.0000 | <b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>                                                                                                                                                                                                                                                                                                                                            | 10  |
| 25.22     | <b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>                                                                                                                                                                                                                                                                                                                                                    |     |
| 2522.1000 | -Quicklime                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 15  |
| 2522.2000 | -Slaked lime                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 15  |
| 2522.3000 | -Hydraulic lime                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15  |

| PCT CODE       | DESCRIPTION                                                                                                                                                                                                                                      | GD% |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)            | (2)                                                                                                                                                                                                                                              | (3) |
| <b>25.23</b>   | <b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>                                                                                   |     |
| 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  |
| <b>25.24</b>   | <b>Asbestos.</b>                                                                                                                                                                                                                                 |     |
| 2524.1000      | - Crocidolite                                                                                                                                                                                                                                    | 20  |
| 2524.9000      | - Other                                                                                                                                                                                                                                          | 20  |
| <b>25.25</b>   | <b>Mica, including splittings; mica waste.</b>                                                                                                                                                                                                   |     |
| 2525.1000      | -Crude mica and mica rifted into sheets or splittings                                                                                                                                                                                            | 5   |
| 2525.2000      | -Mica powder                                                                                                                                                                                                                                     | 5   |
| 2525.3000      | -Mica waste                                                                                                                                                                                                                                      | 5   |
| <b>25.26</b>   | <b>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.</b>                                                                             |     |
|                | -Not crushed, not powdered:                                                                                                                                                                                                                      |     |
| 2526.1010      | - - - Talc                                                                                                                                                                                                                                       | 10  |
| 2526.1090      | - - - Other                                                                                                                                                                                                                                      | 10  |
| 2526.2000      | -Crushed or powdered                                                                                                                                                                                                                             | 10  |
| <b>[25.27]</b> |                                                                                                                                                                                                                                                  |     |
| <b>25.28</b>   | <b>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<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b> |     |
| 2528.1000      | -Natural sodium borates and concentrates thereof (whether or not calcined)                                                                                                                                                                       | 5   |
| 2528.9000      | -Other                                                                                                                                                                                                                                           | 5   |
| <b>25.29</b>   | <b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>                                                                                                                                                                            |     |
| 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   |
| <b>25.30</b>   | <b>Mineral substances not elsewhere specified or included.</b>                                                                                                                                                                                   |     |
| 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:
  - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - (b) 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 metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

| PCT CODE | DESCRIPTION                                                 | CD% |
|----------|-------------------------------------------------------------|-----|
| (1)      | (2)                                                         | (3) |
| 26.01    | Iron ores and concentrates, including roasted iron pyrites. |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                          | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                  | (3) |
|           | -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 | <b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b> | 0   |
| 2603.0000 | <b>Copper ores and concentrates.</b>                                                                                                                                 | 5   |
| 2604.0000 | <b>Nickel ores and concentrates.</b>                                                                                                                                 | 5   |
| 2605.0000 | <b>Cobalt ores and concentrates.</b>                                                                                                                                 | 5   |
| 2606.0000 | <b>Aluminium ores and concentrates.</b>                                                                                                                              | 5   |
| 2607.0000 | <b>Lead ores and concentrates.</b>                                                                                                                                   | 5   |
| 2608.0000 | <b>Zinc ores and concentrates.</b>                                                                                                                                   | 5   |
| 2609.0000 | <b>Tin ores and concentrates.</b>                                                                                                                                    | 5   |
| 2610.0000 | <b>Chromium ores and concentrates.</b>                                                                                                                               | 0   |
| 2611.0000 | <b>Tungsten ores and concentrates.</b>                                                                                                                               | 5   |
| 26.12     | <b>Uranium or thorium ores and concentrates.</b>                                                                                                                     |     |
| 2612.1000 | -Uranium ores and concentrates                                                                                                                                       | 5   |
| 2612.2000 | -Thorium ores and concentrates                                                                                                                                       | 5   |
| 26.13     | <b>Molybdenum ores and concentrates.</b>                                                                                                                             |     |
| 2613.1000 | -Roasted                                                                                                                                                             | 5   |
| 2613.9000 | -Other                                                                                                                                                               | 5   |
| 2614.0000 | <b>Titanium ores and concentrates.</b>                                                                                                                               | 5   |
| 26.15     | <b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>                                                                                               |     |
| 2615.1000 | -Zirconium ores and concentrates                                                                                                                                     | 0   |
| 2615.9000 | -Other                                                                                                                                                               | 5   |
| 26.16     | <b>Precious metal ores and concentrates.</b>                                                                                                                         |     |
| 2616.1000 | -Silver ores and concentrates                                                                                                                                        | 5   |
| 2616.9000 | -Other                                                                                                                                                               | 5   |
| 26.17     | <b>Other ores and concentrates.</b>                                                                                                                                  |     |
| 2617.1000 | -Antimony ores and concentrates                                                                                                                                      | 5   |
| 2617.9000 | -Other                                                                                                                                                               | 5   |
| 2618.0000 | <b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>                                                                                            | 5   |
| 2619.0000 | <b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>                                                     | 5   |
| 26.20     | <b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>                                      |     |
|           | -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   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                        | (3) |
| 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     | <b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>                                                        |     |
| 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 2710.11, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

| PCT CODE  | DESCRIPTION                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                | (3) |
| 27.01     | <b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>                                                                                    |     |
|           | -Coal, whether or not pulverised, but not agglomerated:                                                                                                            |     |
| 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     | <b>Lignite, whether or not agglomerated, excluding jet.</b>                                                                                                        |     |
| 2702.1000 | -Lignite, whether or not pulverised, but not agglomerated                                                                                                          | 5   |
| 2702.2000 | -Agglomerated lignite                                                                                                                                              | 5   |
| 2703.0000 | <b>Peat (including peat litter), whether or not agglomerated.</b>                                                                                                  | 5   |
| 27.04     | <b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>                                                              |     |
| 2704.0010 | --- Coke of coal                                                                                                                                                   | 0   |
| 2704.0020 | --- Coke of lignite or peat                                                                                                                                        | 5   |
| 2704.0090 | --- Other                                                                                                                                                          | 5   |
| 2705.0000 | <b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>                                             | 5   |
| 27.06     | <b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b> |     |
| 2706.0010 | --- Coal tar                                                                                                                                                       | 10  |
| 2706.0090 | --- Other                                                                                                                                                          | 10  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                                        | CD%<br>(3) |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 27.07           | <b>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.</b>                                                                                                                         |            |
| 2707.1000       | -Benzol (benzene)                                                                                                                                                                                                                                                                                                         | 5          |
| 2707.2000       | -Toluol (toluene)                                                                                                                                                                                                                                                                                                         | 5          |
| 2707.3000       | -Xylol (xylenes)                                                                                                                                                                                                                                                                                                          | 5          |
| 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           | <b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>                                                                                                                                                                                                                                           |            |
| 2708.1000       | -Pitch                                                                                                                                                                                                                                                                                                                    | 5          |
| 2708.2000       | -Pitch coke                                                                                                                                                                                                                                                                                                               | 5          |
| 2709.0000       | <b>Petroleum oils and oils obtained from bituminous minerals, crude</b>                                                                                                                                                                                                                                                   | 0          |
| 27.10           | <b>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.</b>          |            |
|                 | -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 waste oils: |            |
|                 | -- Light oils and preparations:                                                                                                                                                                                                                                                                                           |            |
| 2710.1110       | --- Motor spirit                                                                                                                                                                                                                                                                                                          | 0          |
| 2710.1120       | --- Aviation spirit                                                                                                                                                                                                                                                                                                       | 0          |
| 2710.1130       | --- Spirit type jet fuel                                                                                                                                                                                                                                                                                                  | 0          |
| 2710.1140       | --- White spirit                                                                                                                                                                                                                                                                                                          | 10         |
| 2710.1150       | --- Solvent oil (con-composite)                                                                                                                                                                                                                                                                                           | 10         |
| 2710.1190       | --- Other                                                                                                                                                                                                                                                                                                                 | 25         |
|                 | -- Other:                                                                                                                                                                                                                                                                                                                 |            |
|                 | --- Kerosene, including kerosene type jet fuel:                                                                                                                                                                                                                                                                           |            |
| 2710.1911       | ---- Kerosene                                                                                                                                                                                                                                                                                                             | 5          |
| 2710.1912       | ---- J.P.1                                                                                                                                                                                                                                                                                                                | 0          |
| 2710.1913       | ---- J.P.4                                                                                                                                                                                                                                                                                                                | 5          |
| 2710.1919       | ---- Other                                                                                                                                                                                                                                                                                                                | 5          |
|                 | --- Other medium oils and preparations:                                                                                                                                                                                                                                                                                   |            |
| 2710.1921       | ---- Light diesel oil                                                                                                                                                                                                                                                                                                     | 5          |
| 2710.1929       | ---- Other                                                                                                                                                                                                                                                                                                                | 5          |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                         | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                 | (3) |
|              | --- 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  |
| 2710.1993    | --- - Base oil for lubricating oils of subheadings 2710.1951 & 2710.1952                                                                                                                                                            | 20  |
| 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                                                                                                                                                                                                                | 5   |
| 2710.1999    | --- -Other                                                                                                                                                                                                                          | 20  |
|              | -Waste Oil:                                                                                                                                                                                                                         |     |
| 2710.9100    | - - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)                                                                                                               | 20  |
| 2710.9900    | - - Other                                                                                                                                                                                                                           | 15  |
| <b>27.11</b> | <b>Petroleum gases and other gaseous hydrocarbons.</b>                                                                                                                                                                              |     |
|              | -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   |
| <b>27.12</b> | <b>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.</b> |     |
| 2712.1000    | -Petroleum jelly                                                                                                                                                                                                                    | 10  |
| 2712.2000    | -Paraffin wax containing by weight less than 0.75 % of oil                                                                                                                                                                          | 10  |
|              | -Other:                                                                                                                                                                                                                             |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                         | CD% |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                 | (3) |
| 2712.9010        | --- Slack wax                                                                                                                                                                       | 15  |
| 2712.9090        | --- Other                                                                                                                                                                           | 15  |
| <b>27.13</b>     | <b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>                                                         |     |
|                  | -Petroleum coke:                                                                                                                                                                    |     |
| 2713.1100        | -- Not calcined                                                                                                                                                                     | 5   |
| 2713.1200        | -- Calcined                                                                                                                                                                         | 0   |
| 2713.2000        | -Petroleum bitumen                                                                                                                                                                  | 15  |
|                  | -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                                                                                                                                                                           | 10  |
| <b>27.14</b>     | <b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>                                                                        |     |
| 2714.1000        | -Bituminous or oil shale and tar sands                                                                                                                                              | 15  |
| 2714.9000        | -Other                                                                                                                                                                              | 15  |
| <b>2715.0000</b> | <b>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).</b> | 15  |
| <b>2716.0000</b> | <b>Electrical energy. (optional heading)</b>                                                                                                                                        | 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 and XV), whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific 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.

| PCT CODE         | DESCRIPTION                                                                                                                           | CD%       |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                   | (3)       |
|                  | <b>I. CHEMICAL ELEMENTS</b>                                                                                                           |           |
| <b>28.01</b>     | <b>Fluorine, chlorine, bromine and iodine.</b>                                                                                        |           |
| 2801.1000        | -Chlorine                                                                                                                             | 10        |
| 2801.2000        | -Iodine                                                                                                                               | 10        |
| 2801.3000        | -Fluorine; bromine                                                                                                                    | 10        |
| <b>28.02</b>     | <b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>                                                                          |           |
| 2802.0010        | --- Sublimed or precipitated                                                                                                          | 5         |
| 2802.0020        | --- Colloidal                                                                                                                         | 5         |
| <b>28.03</b>     | <b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>                                          |           |
| 2803.0010        | --- Carbon black (rubber grade)                                                                                                       | 25        |
| 2803.0020        | --- Acetylene black                                                                                                                   | 5         |
| 2803.0090        | --- Other                                                                                                                             | 20        |
| <b>28.04</b>     | <b>Hydrogen, rare gases and other non-metals.</b>                                                                                     |           |
| 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         |
| <b>28.05</b>     | <b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.</b> |           |
|                  | -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         |
|                  | <b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>                                                               |           |
| <b>28.06</b>     | <b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>                                                                   |           |
| 2806.1000        | -Hydrogen chloride (hydrochloric acid)                                                                                                | 10        |
| 2806.2000        | -Chlorosulphuric acid                                                                                                                 | 10        |
| <b>2807.0000</b> | <b>Sulphuric acid; oleum.</b>                                                                                                         | <b>10</b> |
| <b>28.08</b>     | <b>Nitric acid; sulphonitric acids.</b>                                                                                               |           |
| 2808.0010        | --- Nitric acid                                                                                                                       | 5         |



| PCT CODE     | DESCRIPTION                                                                                                     | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                             | (3) |
| 2808.0090    | --- Sulphonitric acids                                                                                          | 5   |
| <b>28.09</b> | <b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b>       |     |
| 2809.1000    | -Diphosphorus pentaoxide                                                                                        | 5   |
|              | -Phosphoric acid and polyphosphoric acids:                                                                      |     |
| 2809.2010    | --- Phosphoric acid                                                                                             | 5   |
| 2809.2090    | --- Other                                                                                                       | 5   |
| <b>28.10</b> | <b>Oxides of boron; boric acids.</b>                                                                            |     |
| 2810.0010    | --- Oxides of boron                                                                                             | 10  |
| 2810.0020    | --- Boric acid                                                                                                  | 10  |
| <b>28.11</b> | <b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>                                |     |
|              | -Other inorganic acids:                                                                                         |     |
| 2811.1100    | -- Hydrogen fluoride (hydrofluoride acid)                                                                       | 10  |
|              | -- Other:                                                                                                       |     |
| 2811.1910    | --- Hydrogen cyanide                                                                                            | 10  |
| 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   |
|              | <b>III.-HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>                                                          |     |
| <b>28.12</b> | <b>Halides and halide oxides of non-metals.</b>                                                                 |     |
|              | -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  |
| <b>28.13</b> | <b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>                                              |     |
| 2813.1000    | -Carbon disulphide                                                                                              | 10  |
| 2813.9000    | -Other                                                                                                          | 10  |
|              | <b>IV.-INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS</b>                                       |     |
| <b>28.14</b> | <b>Ammonia, anhydrous or in aqueous solution.</b>                                                               |     |
| 2814.1000    | -Anhydrous ammonia                                                                                              | 5   |
| 2814.2000    | -Ammonia in aqueous solution                                                                                    | 5   |
| <b>28.15</b> | <b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b> |     |
|              | -Sodium hydroxide (caustic soda):                                                                               |     |
| 2815.1100    | -- Solid                                                                                                        | 20  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                     | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------|------------|
| 2815.1200       | - - In aqueous solution (soda lye or liquid soda)                                                                                      | Rs.5000/MT |
| 2815.2000       | -Potassium hydroxide (caustic potash)                                                                                                  | 5          |
| 2815.3000       | -Peroxides of sodium or potassium                                                                                                      | 5          |
| 28.16           | <b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>                                  |            |
|                 | -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       | <b>Zinc oxide; zinc peroxide.</b>                                                                                                      | 5          |
| 28.18           | <b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>                                   |            |
| 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           | <b>Chromium oxides and hydroxides.</b>                                                                                                 |            |
| 2819.1000       | -Chromium trioxide                                                                                                                     | 5          |
|                 | -Other:                                                                                                                                |            |
| 2819.9010       | - - - Chromium oxide                                                                                                                   | 5          |
| 2819.9020       | - - - Chromium hydroxide                                                                                                               | 5          |
| 28.20           | <b>Manganese oxides.</b>                                                                                                               |            |
|                 | -Manganese dioxide:                                                                                                                    |            |
| 2820.1010       | - - - Electrolytic                                                                                                                     | 5          |
| 2820.1090       | - - - Other                                                                                                                            | 5          |
| 2820.9000       | -Other                                                                                                                                 | 5          |
| 28.21           | <b>Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as <math>Fe_2O_3</math>.</b> |            |
|                 | -Iron oxides and hydroxides:                                                                                                           |            |
| 2821.1010       | - - - Iron oxide                                                                                                                       | 5          |
| 2821.1020       | - - - Iron hydroxides                                                                                                                  | 10         |
| 2821.2000       | -Earth colours                                                                                                                         | 10         |
| 2822.0000       | <b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>                                                                         | 5          |
| 28.23           | <b>Titanium oxides.</b>                                                                                                                |            |
| 2823.0010       | - - - Titanium dioxides                                                                                                                | 5          |
| 2823.0090       | - - - Other                                                                                                                            | 5          |
| 28.24           | <b>Lead oxides; red lead and orange lead.</b>                                                                                          |            |
| 2824.1000       | -Lead monoxide (litharge, massicot)                                                                                                    | 5          |
| 2824.9000       | -Other                                                                                                                                 | 5          |
| 28.25           | <b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>     |            |
| 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          |

| PCT CODE     | DESCRIPTION                                                                                                        | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                | (3) |
| 2825.9000    | -Other                                                                                                             | 5   |
|              | <b>V-SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>                                                      |     |
| <b>28.26</b> | <b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>                              |     |
|              | -Fluorides:                                                                                                        |     |
| 2826.1200    | -- Of aluminium                                                                                                    | 5   |
| 2826.1900    | -- Other                                                                                                           | 5   |
| 2826.3000    | -Sodium hexafluoroaluminate (synthetic cryolite)                                                                   | 5   |
| 2826.9000    | -Other                                                                                                             | 5   |
| <b>28.27</b> | <b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b> |     |
| 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   |
| <b>28.28</b> | <b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>                                    |     |
|              | -Commercial calcium hypochlorite and other calcium hypochlorites:                                                  |     |
| 2828.1010    | --- Commercial calcium hypochlorite (bleaching powder)                                                             | 5   |
| 2828.1090    | --- Other                                                                                                          | 5   |
| 2828.9000    | -Other                                                                                                             | 5   |
| <b>28.29</b> | <b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>                               |     |
|              | -Chlorates:                                                                                                        |     |
| 2829.1100    | -- Of sodium                                                                                                       | 5   |
|              | -- Other:                                                                                                          |     |
| 2829.1910    | --- Potassium chlorates                                                                                            | 5   |
| 2829.1990    | --- Other                                                                                                          | 5   |
| 2829.9000    | -Other                                                                                                             | 0   |
| <b>28.30</b> | <b>Sulphides; polysulphides, whether or not chemically defined.</b>                                                |     |
|              | -Sodium sulphides:                                                                                                 |     |
| 2830.1010    | --- Sodium hydrogen sulphides                                                                                      | 5   |
| 2830.1090    | --- Other                                                                                                          | 5   |
| 2830.9000    | -Other                                                                                                             | 5   |
| <b>28.31</b> | <b>Dithionites and sulphonylates.</b>                                                                              |     |
|              | -Of sodium:                                                                                                        |     |
| 2831.1010    | --- Dithionites of sodium                                                                                          | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                        | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                | (3) |
| 2831.1090    | --- Other                                                                                                                          | 5   |
|              | -Other:                                                                                                                            |     |
| 2831.9010    | --- Formaldehyde sulphonylates                                                                                                     | 5   |
| 2831.9020    | --- Dithionites                                                                                                                    | 5   |
| 2831.9090    | --- Other                                                                                                                          | 5   |
| <b>28.32</b> | <b>Sulphites; thiosulphates.</b>                                                                                                   |     |
|              | -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   |
| <b>28.33</b> | <b>Sulphates; alums; peroxosulphates (persulphates).</b>                                                                           |     |
|              | -Sodium sulphates:                                                                                                                 |     |
| 2833.1100    | -- Disodium sulphates                                                                                                              | 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   |
| 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   |
| <b>28.34</b> | <b>Nitrites; nitrates.</b>                                                                                                         |     |
|              | -Nitrites:                                                                                                                         |     |
| 2834.1010    | --- Sodium nitrite                                                                                                                 | 5   |
| 2834.1090    | --- Other                                                                                                                          | 5   |
|              | -Nitrates:                                                                                                                         |     |
| 2834.2100    | -- Of potassium                                                                                                                    | 5   |
| 2834.2900    | -- Other                                                                                                                           | 5   |
| <b>28.35</b> | <b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b> |     |
| 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   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                | CD%<br>(3) |
|-----------------|-------------------------------------------------------------------------------------------------------------------|------------|
| 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          |
|                 | -Polyphosphates:                                                                                                  |            |
| 2835.3100       | -- Sodium triphosphate (sodium tripolyphosphate)                                                                  | 0          |
| 2835.3900       | -- Other                                                                                                          | 10         |
| <b>28.36</b>    | <b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b> |            |
| 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          |
| <b>28.37</b>    | <b>Cyanides, cyanide oxides and complex cyanides.</b>                                                             |            |
|                 | -Cyanides and cyanide oxides:                                                                                     |            |
| 2837.1100       | -- Of sodium                                                                                                      | 10         |
| 2837.1900       | -- Other                                                                                                          | 5          |
| 2837.2000       | -Complex cyanides                                                                                                 | 5          |
| <b>[28.38]</b>  |                                                                                                                   |            |
| <b>28.39</b>    | <b>Silicates; commercial alkali metal silicates.</b>                                                              |            |
|                 | -Of sodium:                                                                                                       |            |
| 2839.1100       | -- Sodium metasilicates                                                                                           | 5          |
|                 | -- Other:                                                                                                         |            |
| 2839.1910       | --- Sodium silicate                                                                                               | 5          |
| 2839.1990       | --- Other                                                                                                         | 5          |
| 2839.9000       | -Other                                                                                                            | 5          |
| <b>28.40</b>    | <b>Borates; peroxoborates (perborates).</b>                                                                       |            |
|                 | -Disodium tetraborate (refined borax):                                                                            |            |
| 2840.1100       | -- Anhydrous                                                                                                      | 5          |
| 2840.1900       | -- Other                                                                                                          | 5          |
| 2840.2000       | -Other borates                                                                                                    | 5          |
| 2840.3000       | -Peroxoborates (perborates)                                                                                       | 5          |
| <b>28.41</b>    | <b>Salts of oxometallic or peroxometallic acids.</b>                                                              |            |
| 2841.3000       | -Sodium dichromate                                                                                                | 5          |
|                 | -Other chromates and dichromates; peroxochromates:                                                                |            |
| 2841.5010       | --- Sodium chromate                                                                                               | 5          |
| 2841.5090       | --- Other                                                                                                         | 5          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                               | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                       | (3) |
|           | -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     | <b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>                                                                                                                   |     |
| 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   |
|           | <b>VI.-MISCELLANEOUS</b>                                                                                                                                                                                                                                  |     |
| 28.43     | <b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>                                                                                                      |     |
| 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     | <b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>                                                     |     |
| 2844.1000 | -Natural uranium and its compounds; alloys, dispersions (including cermet), 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 cermet), 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 cermet), 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 cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 5   |
| 2844.5000 | -Spent (irradiated) fuel elements (cartridges) of nuclear reactors                                                                                                                                                                                        | 5   |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                           | CD% |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                   | (3) |
| <b>28.45</b>     | <b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>                                                                                              |     |
| 2845.1000        | -Heavy water (deuterium oxide)                                                                                                                                                                                                        | 5   |
| 2845.9000        | -Other                                                                                                                                                                                                                                | 5   |
| <b>28.46</b>     | <b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>                                                                                                               |     |
| 2846.1000        | -Cerium compounds                                                                                                                                                                                                                     | 5   |
| 2846.9000        | -Other                                                                                                                                                                                                                                | 5   |
| <b>2847.0000</b> | <b>Hydrogen peroxide, whether or not solidified with urea.</b>                                                                                                                                                                        | 5   |
| <b>2848.0000</b> | <b>Phosphides, whether or not chemically defined, excluding ferrophosphorus.</b>                                                                                                                                                      | 5   |
| <b>28.49</b>     | <b>Carbides, whether or not chemically defined.</b>                                                                                                                                                                                   |     |
| 2849.1000        | -Of calcium                                                                                                                                                                                                                           | 15  |
| 2849.2000        | -Of silicon                                                                                                                                                                                                                           | 5   |
| 2849.9000        | -Other                                                                                                                                                                                                                                | 5   |
| <b>2850.0000</b> | <b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</b>                                                                           | 5   |
| <b>[28.51]</b>   |                                                                                                                                                                                                                                       |     |
| <b>2852.0000</b> | <b>Compounds, inorganic or organic, of mercury, excluding amalgams.</b>                                                                                                                                                               | 5   |
| <b>2853.0000</b> | <b>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.</b> | 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;

- (f) 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) Urea (heading 31.02 or 31.05);
- (f) 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);
- (g) Enzymes (heading 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 36.06);
- (i) 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
- (k) 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 as the corresponding alcohols except in the case of 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.

#### Subheading 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<br>(1) | DESCRIPTION<br>(2)                                                                             | CD%<br>(3) |
|-----------------|------------------------------------------------------------------------------------------------|------------|
|                 | <b>I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b> |            |
| <b>29.01</b>    | <b>Acyclic hydrocarbons.</b>                                                                   |            |
|                 | -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          |
| <b>29.02</b>    | <b>Cyclic hydrocarbons.</b>                                                                    |            |
|                 | -Cyclanes, cyclenes and cycloterpenes:                                                         |            |
| 2902.1100       | -- Cyclohexane                                                                                 | 5          |
|                 | -- Other:                                                                                      |            |
| 2902.1910       | --- Cyclopentane                                                                               | 5          |
| 2902.1920       | --- Limonene(Dipentene)                                                                        | 10         |
| 2902.1990       | --- Other                                                                                      | 5          |
| 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          |

| PCT CODE  | DESCRIPTION                                                                                     | CD% |
|-----------|-------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                             | (3) |
| 2902.5000 | -Styrene                                                                                        | 5   |
| 2902.6000 | -Ethylbenzene                                                                                   | 5   |
| 2902.7000 | -Cumene                                                                                         | 5   |
|           | -Other:                                                                                         |     |
| 2902.9010 | - - - Naphthalene                                                                               | 10  |
| 2902.9090 | - - - Other                                                                                     | 5   |
| 29.03     | <b>Halogenated derivatives of hydrocarbons.</b>                                                 |     |
|           | -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   |
|           | -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   |
| 2903.3940 | - - - Ingredients for pesticides                                                                | 5   |
| 2903.3950 | - - - 1,1,3,3,3-Pentafluoro-2-(trifluoromethyl)-prop-1-ene                                      | 5   |
| 2903.3990 | - - - Other                                                                                     | 5   |
|           | -Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:     |     |
| 2903.4100 | - - Trichlorodifluoromethane                                                                    | 5   |
| 2903.4200 | - - Dichlorodifluoromethane                                                                     | 5   |
| 2903.4300 | - - Trichlorotrifluoroethanes                                                                   | 5   |
| 2903.4400 | - - Dichlorotetrafluoroethanes and chloropentafluoroethane                                      | 5   |
|           | - - Other derivatives perhalogenated only with fluorine and chlorine:                           |     |
| 2903.4510 | - - - Pentachlorodifluoroethane;<br>Pentachlorotrifluoropropanes;<br>Pentachlorodifluoromethane | 5   |
| 2903.4520 | - - - Chloroheptafluoropropanes<br>Chloropentafluoroethane                                      | 5   |
| 2903.4530 | - - - Tetrachlorodifluoroethanes;<br>Tetrachlorotetrafluoropropanes                             | 5   |

| PCT CODE  | DESCRIPTION                                                                                                 | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                         | (3) |
| 2903.4540 | --- Heptachlorofluoropropanes                                                                               | 5   |
| 2903.4550 | --- Hexachlorodifluoropropanes                                                                              | 5   |
| 2903.4560 | --- Trichloropentafluoropropanes                                                                            | 5   |
| 2903.4570 | --- Dichlorohexafluoropropanes                                                                              | 5   |
| 2903.4580 | --- Chlorotrifluoroethane                                                                                   | 5   |
| 2903.4590 | --- Other                                                                                                   | 5   |
| 2903.4600 | -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes                          | 5   |
| 2903.4700 | -- Other perhalogenated derivatives                                                                         | 5   |
|           | -- Other:                                                                                                   |     |
| 2903.4910 | --- Chlorodifluoromethane; Chlorotetrafluoroethanes; Chlorodifluoroethanes                                  | 5   |
| 2903.4920 | --- Dichlorotrifluoroethanes; Dichloropentafluoropropanes; Dichlorofluoroethanes                            | 5   |
| 2903.4990 | --- Other                                                                                                   | 5   |
|           | -Halogenated derivatives of cycloaliphatic, cycloaliphatic or cycloterpenic hydrocarbons:                   |     |
| 2903.5100 | -- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)                              | 5   |
| 2903.5200 | -- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)                                                       | 5   |
| 2903.5900 | -- Other                                                                                                    | 5   |
|           | -Halogenated derivatives of aromatic hydrocarbons:                                                          |     |
|           | -- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:                                                  |     |
| 2903.6110 | --- Chlorobenzene                                                                                           | 5   |
| 2903.6120 | --- o-dichlorobenzene                                                                                       | 5   |
| 2903.6130 | --- p-dichlorobenzene                                                                                       | 5   |
| 2903.6200 | -- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane) | 10  |
| 2903.6900 | -- Other                                                                                                    | 5   |
| 29.04     | <b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>         |     |
|           | -Derivatives containing only sulpho groups, their salts and ethyl esters:                                   |     |
| 2904.1010 | --- Benzene sulphonic acid                                                                                  | 10  |
| 2904.1090 | --- Other                                                                                                   | 5   |
|           | -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   |
|           | <b>II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                 |     |
| 29.05     | <b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>             |     |
|           | -Saturated monohydric alcohols:                                                                             |     |
| 2905.1100 | -- Methanol (methyl alcohol)                                                                                | 5   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                      | CD%<br>(3) |
|-----------------|---------------------------------------------------------------------------------------------------------|------------|
|                 | - - 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          |
|                 | - - 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          |
| 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-diol (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          |
| <b>29.06</b>    | <b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>          |            |
|                 | -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% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                    | (3) |
|              | <b>III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                                                                                                                          |     |
| <b>29.07</b> | <b>Phenols; phenol-alcohols.</b>                                                                                                                                                                                                       |     |
|              | - 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   |
| <b>29.08</b> | <b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.</b>                                                                                                                                     |     |
|              | - 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   |
| 2908.9900    | -- Other                                                                                                                                                                                                                               | 5   |
|              | <b>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</b>                         |     |
| <b>29.09</b> | <b>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.</b> |     |
|              | - 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   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                | CD%<br>(3) |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 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          |
| 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           | <b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |            |
| 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       | <b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                | 5          |
|                 | <b>V.- ALDEHYDE-FUNCTION COMPOUNDS</b>                                                                                                                            |            |
| 29.12           | <b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>                                                      |            |
|                 | -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          |
| 2912.3000       | -Aldehyde-alcohols                                                                                                                                                | 5          |
|                 | -Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:                                                                                      |            |
| 2912.4100       | - - Vanillin (4-hydroxy-3-methoxybenzaldehyde)                                                                                                                    | 5          |
| 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       | <b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>                                                                 | 5          |
|                 | <b>VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>                                                                                              |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                 | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                         | (3) |
| 29.14     | <b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                             |     |
|           | -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   |
|           | -Cyclic ketones without other oxygen function:                                                                                                                              |     |
| 2914.2100 | -- Camphor                                                                                                                                                                  | 5   |
| 2914.2200 | -- Cyclohexanone and methylcyclohexanones                                                                                                                                   | 5   |
| 2914.2300 | -- Isonones and methylisonones                                                                                                                                              | 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:                                                                                                                                                                  |     |
| 2914.6100 | -- Anthraquinone                                                                                                                                                            | 5   |
| 2914.6900 | -- Other                                                                                                                                                                    | 5   |
| 2914.7000 | -Halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                               | 5   |
|           | <b>VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                |     |
| 29.15     | <b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
|           | -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:                                                                                                                                                     |     |



| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                      | CD%<br>(3) |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 2915.3100       | -- Ethyl acetate                                                                                                                                                                                        | 25         |
| 2915.3200       | -- Methyl acetate                                                                                                                                                                                       | 5          |
| 2915.3300       | -- n-Propyl acetate                                                                                                                                                                                     | 25         |
| 2915.3600       | -- Dimethyl (ISO) acetate                                                                                                                                                                               | 5          |
|                 | -- 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       | --- Salt 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          |
| <b>29.16</b>    | <b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |            |
|                 | -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          |
| 2916.1520       | --- Salts and derivatives of oleic acid                                                                                                                                                                 | 5          |
| 2916.1590       | --- Other                                                                                                                                                                                               | 5          |
|                 | -- 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          |
| 2916.3500       | -- Esters of phenylacetic acid                                                                                                                                                                          | 5          |
| 2916.3600       | -- Binapacryl (ISO)                                                                                                                                                                                     | 10         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                           | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                   | (3) |
|           | -- Other:                                                                                                                                                                             |     |
| 2916.3910 | --- Ibuprofen                                                                                                                                                                         | 20  |
| 2916.3920 | --- Ingredients for pesticides                                                                                                                                                        | 5   |
| 2916.3990 | --- Other                                                                                                                                                                             | 10  |
| 29.17     | <b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                                |     |
|           | -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   |
| 2917.1300 | -- Azelaic acid, sebacic acid, their salts 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     | <b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |     |
|           | -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   |
| 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   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                | CD%<br>(3) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 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          |
|                 | -- Other:                                                                                                                                                                         |            |
| 2918.9910       | --- Ingredients for pesticides                                                                                                                                                    | 5          |
| 2918.9990       | --- Other                                                                                                                                                                         | 5          |
|                 | <b>VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>                                     |            |
| 29.19           | <b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>                                          |            |
| 2919.1000       | - Tris(2,3-dibromopropyl) phosphate                                                                                                                                               | 5          |
|                 | - Other:                                                                                                                                                                          |            |
| 2919.9010       | --- Ingredients for pesticides                                                                                                                                                    | 5          |
| 2919.9090       | --- Other                                                                                                                                                                         | 5          |
| 29.20           | <b>Esters of other inorganic acids of non- metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b> |            |
|                 | - 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 phosphate                                                                                                | 5          |

| PCT CODE     | DESCRIPTION                                                                                                     | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                             | (3) |
| 2923.9010    | - - - Betain                                                                                                    | 5   |
| 2923.9090    | - - - Other                                                                                                     | 5   |
| <b>29.24</b> | <b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>                               |     |
|              | -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   |
| 2924.2930    | - - - Ingredients for pesticides                                                                                | 5   |
| 2924.2940    | - - - Phenacetin (Aceto-phenetidin)                                                                             | 5   |
| 2924.2990    | - - - Other                                                                                                     | 5   |
| <b>29.25</b> | <b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.</b>        |     |
|              | -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   |
| <b>29.26</b> | <b>Nitrile-function compounds.</b>                                                                              |     |
| 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 methyl butyrate                               | 5   |
| 2926.9030    | - - - Cyano, 3-phenony benzyl 2,2,3,3 tetra methyl cyclopropane carboxalate                                     | 5   |
| 2926.9040    | - - - N-methylpyrrolidone                                                                                       | 5   |
| 2926.9050    | - - - Ingredients for pesticides                                                                                | 5   |

| PCT CODE     | DESCRIPTION                                                                                                         | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                 | (3) |
| 2926.9090    | --- Other                                                                                                           | 5   |
| <b>29.27</b> | <b>Diazo-, azo- or azoxy-compounds.</b>                                                                             |     |
| 2927.0010    | --- Benzene-diazonium chloride                                                                                      | 5   |
| 2927.0020    | --- Azobenzene and azotoluenes                                                                                      | 5   |
| 2927.0030    | --- Azoxybenzene, azoxybenzoic acid and azoxytoluidine                                                              | 5   |
| 2927.0040    | --- Diazoamino-benzene                                                                                              | 5   |
| 2927.0090    | --- Other                                                                                                           | 5   |
| <b>29.28</b> | <b>Organic derivatives of hydrazine or of hydroxylamine.</b>                                                        |     |
| 2928.0010    | --- Phenyl-hydrazine                                                                                                | 5   |
| 2928.0020    | --- Benzyl-phenyl-hydrazine                                                                                         | 5   |
| 2928.0090    | --- Other                                                                                                           | 5   |
| <b>29.29</b> | <b>Compounds with other nitrogen function.</b>                                                                      |     |
| 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  |
|              | <b>X- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>      |     |
| <b>29.30</b> | <b>Organo-sulphur compounds.</b>                                                                                    |     |
|              | -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:                                                                                                             |     |
| 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 duethyl O-(3,5,6-trichloro 2-pyridyl) phosphorothioate                                                      | 5   |
| 2930.9070    | --- Ingredients for pesticides                                                                                      | 5   |
|              | --- Other:                                                                                                          |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                         | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                                                 | (3) |
| 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   |
| <b>29.31</b> | <b>Other organo-inorganic compounds.</b>                                                                                                                                                                                                                                                                                                                                            |     |
| 2931.0010    | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 2931.0020    | --- 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   |
| 2931.0030    | --- [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   |
| 2931.0040    | --- Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms                                                                                                                                                                                                                                                     | 5   |
| 2931.0090    | --- Other                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| <b>29.32</b> | <b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>                                                                                                                                                                                                                                                                                                                      |     |
|              | -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:                                                                                                                                                                                                                                                                                                                                                                          |     |
| 2932.2100    | -- Coumarin, methylcoumarins and ethylcoumarins                                                                                                                                                                                                                                                                                                                                     | 5   |
|              | -- Other lactones:                                                                                                                                                                                                                                                                                                                                                                  |     |
| 2932.2910    | --- 4,5,6,7- tetrachlorophthalide                                                                                                                                                                                                                                                                                                                                                   | 5   |
| 2932.2920    | --- Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                      | 5   |
| 2932.2930    | --- Isoascorbic acid                                                                                                                                                                                                                                                                                                                                                                | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                    | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                                                                            | (3) |
| 2932.2990    | - - - 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   |
| <b>29.33</b> | <b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>                                                                                                                                                                                                                                                                                                                                               |     |
|              | -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   |
|              | - - Other:                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 2933.3910    | - - - Chloro-phenir-amine and isoniazid                                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 2933.3920    | - - - Pyrazinamide                                                                                                                                                                                                                                                                                                                                                                                             | 20  |
| 2933.3930    | - - - Ingredients for pesticides                                                                                                                                                                                                                                                                                                                                                                               | 5   |
| 2933.3940    | - - - 3-Quinuclidinyl benzilate                                                                                                                                                                                                                                                                                                                                                                                | 5   |
| 2933.3950    | - - - Quinuclidine-3-ol                                                                                                                                                                                                                                                                                                                                                                                        | 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:                                                                                                                                                                                                                                                                                                     |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | (3) |
| 2933.5200 | -- Malonylurea (barbituric acid) and its salts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 2933.5300 | -- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (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   |
| 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 methyprylon (INN)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5   |
|           | -- Other lactams:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
| 2933.7910 | --- Isatin (lactam of itic 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 loflazepam (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  |
|           | -- 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.                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                               | (3) |
|           | -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), clobazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (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     | <b>Sulphonamides.</b>                                                                                                                                                                                                                                             |     |
| 2935.0010 | --- o-Toluene-sulphonamide                                                                                                                                                                                                                                        | 5   |
| 2935.0020 | --- p-Amino-benzene sulphonamide                                                                                                                                                                                                                                  | 5   |
| 2935.0030 | --- Sulpha-diazine (INN)                                                                                                                                                                                                                                          | 5   |
| 2935.0040 | --- Sulphamethazole                                                                                                                                                                                                                                               | 25  |
| 2935.0050 | --- Sulpha-thiazole-diazine                                                                                                                                                                                                                                       | 25  |
| 2935.0060 | --- Sulphanilamide                                                                                                                                                                                                                                                | 25  |
| 2935.0090 | --- Other                                                                                                                                                                                                                                                         | 10  |
|           | <b>XI- PRO-VITAMINS, VITAMINS AND HORMONES</b>                                                                                                                                                                                                                    |     |
| 29.36     | <b>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.</b>                                          |     |
|           | -Vitamins and their derivatives, unmixed:                                                                                                                                                                                                                         |     |
| 2936.2100 | -- Vitamins A and their derivatives                                                                                                                                                                                                                               | 5   |
| 2936.2200 | -- Vitamin B <sub>1</sub> and its derivatives                                                                                                                                                                                                                     | 5   |
| 2936.2300 | -- Vitamin B <sub>2</sub> and its derivatives                                                                                                                                                                                                                     | 5   |
| 2936.2400 | -- D- or DL-Pantothenic acid (Vitamin B <sub>3</sub> or Vitamin B <sub>5</sub> ) and its derivatives                                                                                                                                                              | 5   |
| 2936.2500 | -- Vitamin B <sub>6</sub> and its derivatives                                                                                                                                                                                                                     | 5   |
| 2936.2600 | -- Vitamin B <sub>12</sub> 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     | <b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>                                              |     |
|           | -Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:                                                                                                                                                    |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                        | DD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                                | (3) |
| 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 :                                                                                                                                                                                                                                  |     |
| 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   |
|                  | -Catecholamine hormones, their derivatives and structural analogues:                                                                                                                                                                                                                               |     |
| 2937.3100        | -- Epinephrine                                                                                                                                                                                                                                                                                     | 5   |
| 2937.3900        | -- Other                                                                                                                                                                                                                                                                                           | 5   |
| 2937.4000        | -Amino- acid derivatives                                                                                                                                                                                                                                                                           | 5   |
| 2937.5000        | -Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues                                                                                                                                                                                                         | 5   |
| 2937.9000        | -Other                                                                                                                                                                                                                                                                                             | 5   |
|                  | <b>XII.GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b>                                                                                                                                                           |     |
| <b>29.38</b>     | <b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>                                                                                                                                                                                      |     |
| <b>2938.1000</b> | -Rutoside (rutin) and its derivatives                                                                                                                                                                                                                                                              | 5   |
|                  | -Other:                                                                                                                                                                                                                                                                                            |     |
| 2938.9010        | --- Ingredients for pesticides                                                                                                                                                                                                                                                                     | 5   |
| 2938.9090        | --- Other                                                                                                                                                                                                                                                                                          | 5   |
| <b>29.39</b>     | <b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>                                                                                                                                                                             |     |
|                  | -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), thebacon (INN) and thebaine; salts thereof | 5   |
| 2939.1900        | -- Other                                                                                                                                                                                                                                                                                           | 5   |
|                  | - 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  |
| 2939.4900        | -- Other                                                                                                                                                                                                                                                                                           | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                      | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                              | (3) |
|           | -Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:                                                                                                             |     |
| 2939.5100 | -- Fenethylamine (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  |
|           | <b>XIII.-OTHER ORGANIC COMPOUNDS</b>                                                                                                                                                                             |     |
| 2940.0000 | <b>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.</b> | 10  |
| 29.41     | <b>Antibiotics.</b>                                                                                                                                                                                              |     |
| 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 | --- Cephalosporins                                                                                                                                                                                               | 20  |
| 2941.9020 | --- Gramicidin trypticine                                                                                                                                                                                        | 5   |
| 2941.9030 | --- Thricin                                                                                                                                                                                                      | 5   |
| 2941.9040 | --- Cephradine oral                                                                                                                                                                                              | 20  |
| 2941.9050 | --- Ingredients for pesticides                                                                                                                                                                                   | 5   |
| 2941.9060 | --- Cefixime in bulk                                                                                                                                                                                             | 15  |
| 2941.9090 | --- Other                                                                                                                                                                                                        | 10  |
| 2942.0000 | <b>Other organic compounds.</b>                                                                                                                                                                                  | 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) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (e) Soap or other products of heading 34.01 containing added medicaments;
  - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
  - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
- 2.- For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
- 3.- For the purposes of headings 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;

- (j) 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% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                     | (3) |
| 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 and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.     |     |
| 3002.1000 | -Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes                                                                                                                                                                                 | 10  |
|           | -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  |
| 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:                                                                                                                                                                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                  | CB% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                          | (3) |
| 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     | <b>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.</b> |     |
|           | -Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:                                                                                                                                                                   |     |
| 3004.1010 | --- Ampicillin, Amoxicillin and Cloxacillin capsules/ syrup                                                                                                                                                                                                                                  | 25  |
| 3004.1090 | --- Other                                                                                                                                                                                                                                                                                    | 10  |
| 3004.2000 | -Containing other antibiotics                                                                                                                                                                                                                                                                | 10  |
|           | -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 | --- Homeopathic 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                              | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                      | (3) |
| 30.05     | <b>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.</b>                                                                                   |     |
|           | -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     | <b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>                                                                                                                                                                                                                                                                                         |     |
|           | - 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 (a) (ii) or (viii) above, or of mixtures of those goods, in an 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                | (3) |
| 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 sulphates                                                                                                                                                                                                                              | 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   |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                     | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                             | (3) |
| 3105.4000 | -Ammonium dihydrogen-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 include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

- 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                       | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                               | (3) |
| <b>32.01</b> | <b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>                                                                                                                                                                                                       |     |
| 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   |
| <b>32.02</b> | <b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>                                                                                                                    |     |
| 3202.1000    | -Synthetic organic tanning substances                                                                                                                                                                                                                                                                             | 5   |
|              | -Other:                                                                                                                                                                                                                                                                                                           |     |
| 3202.9010    | --- Tanning substances, tanning preparations based on chromium sulphate                                                                                                                                                                                                                                           | 20  |
| 3202.9090    | --- Other                                                                                                                                                                                                                                                                                                         | 10  |
| <b>32.03</b> | <b>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.</b>                                                     |     |
| 3203.0010    | --- Obtained from acacia catechu (black cutch)                                                                                                                                                                                                                                                                    | 15  |
| 3203.0090    | --- Other                                                                                                                                                                                                                                                                                                         | 15  |
| <b>32.04</b> | <b>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.</b> |     |
|              | -Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:                                                                                                                                                                                                        |     |
| 3204.1100    | -- Disperse dyes and preparations based thereon                                                                                                                                                                                                                                                                   | 15  |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                        | (3) |
| 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   |
| 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   |
|           | -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                                                                                                                                                                                                                                                                        | 0   |
| 3207.1090 | --- Other                                                                                                                                                                                                                                                                                  | 10  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                             | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 3207.2000       | -Vitrifiable enamels and glazes, engobes (slips) and similar preparations                                                                                                                                                                                                      | 10         |
| 3207.3000       | -Liquid lusters 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          |
| <b>32.08</b>    | <b>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.</b>                                              |            |
|                 | -Based on polyesters:                                                                                                                                                                                                                                                          |            |
| 3208.1010       | --- Based on polyamides                                                                                                                                                                                                                                                        | 10         |
| 3208.1020       | --- Varnishes                                                                                                                                                                                                                                                                  | 20         |
| 3208.1090       | --- Other                                                                                                                                                                                                                                                                      | 20         |
|                 | -Based on acrylic or vinyl polymers:                                                                                                                                                                                                                                           |            |
| 3208.2010       | --- Varnishes                                                                                                                                                                                                                                                                  | 20         |
| 3208.2090       | --- Other                                                                                                                                                                                                                                                                      | 20         |
|                 | -Other:                                                                                                                                                                                                                                                                        |            |
| 3208.9010       | --- Varnishes                                                                                                                                                                                                                                                                  | 20         |
| 3208.9090       | --- Other                                                                                                                                                                                                                                                                      | 20         |
| <b>32.09</b>    | <b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>                                                                                                 |            |
|                 | -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         |
| <b>32.10</b>    | <b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>                                                                                                                                  |            |
| 3210.0010       | --- Distempers                                                                                                                                                                                                                                                                 | 20         |
| 3210.0020       | --- Prepared water pigments of a kind used for finishing leather                                                                                                                                                                                                               | 20         |
| 3210.0090       | --- Other                                                                                                                                                                                                                                                                      | 20         |
| <b>32.11</b>    | <b>Prepared driers.</b>                                                                                                                                                                                                                                                        |            |
| 3211.0010       | --- For leather                                                                                                                                                                                                                                                                | 10         |
| 3211.0090       | --- Other                                                                                                                                                                                                                                                                      | 20         |
| <b>32.12</b>    | <b>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.</b> |            |
| 3212.1000       | -Stamping foils                                                                                                                                                                                                                                                                | 20         |
|                 | -Other:                                                                                                                                                                                                                                                                        |            |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                              | CD%<br>(3) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 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           | <b>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.</b>                             |            |
| 3213.1000       | -Colours in sets                                                                                                                                                                                                | 20         |
| 3213.9000       | -Other                                                                                                                                                                                                          | 20         |
| 32.14           | <b>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.</b> |            |
|                 | -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                                                                                                                                                                                             | 20         |
| 3214.9090       | --- Other                                                                                                                                                                                                       | 20         |
| 32.15           | <b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>                                                                                                               |            |
|                 | - Printing ink:                                                                                                                                                                                                 |            |
|                 | -- Black:                                                                                                                                                                                                       |            |
| 3215.1110       | --- Rolling coating printing ink                                                                                                                                                                                | 0          |
| 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:

- Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
- Soap or other products of heading 34.01; or
- Gum, wood or sulphate 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% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                  | (3) |
| 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  |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                  | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                          | (3) |
| <b>33.03</b> | <b>Perfumes and toilet waters.</b>                                                                                                                                                                                                                                                           |     |
| 3303.0010    | - - - Eau-de-cologne                                                                                                                                                                                                                                                                         | 20  |
| 3303.0020    | - - - Perfumes                                                                                                                                                                                                                                                                               | 20  |
| 3303.0090    | - - - Other                                                                                                                                                                                                                                                                                  | 20  |
| <b>33.04</b> | <b>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.</b>                                                                                                    |     |
| 3304.1000    | -Lip make-up preparations                                                                                                                                                                                                                                                                    | 20  |
| 3304.2000    | -Eye make-up preparations                                                                                                                                                                                                                                                                    | 20  |
|              | -Manicure or pedicure preparations:                                                                                                                                                                                                                                                          |     |
| 3304.3010    | - - - Nail polish                                                                                                                                                                                                                                                                            | 20  |
| 3304.3090    | - - - Other                                                                                                                                                                                                                                                                                  | 20  |
|              | -Other:                                                                                                                                                                                                                                                                                      |     |
|              | - - Powders, whether or not compressed:                                                                                                                                                                                                                                                      |     |
| 3304.9110    | - - - Face powder                                                                                                                                                                                                                                                                            | 20  |
| 3304.9120    | - - - Talcum powder                                                                                                                                                                                                                                                                          | 20  |
| 3304.9190    | - - - Other                                                                                                                                                                                                                                                                                  | 20  |
|              | - - Other:                                                                                                                                                                                                                                                                                   |     |
| 3304.9910    | - - - Face and skin creams and lotions                                                                                                                                                                                                                                                       | 20  |
| 3304.9920    | - - - Tonics and skin food                                                                                                                                                                                                                                                                   | 20  |
| 3304.9990    | - - - Other                                                                                                                                                                                                                                                                                  | 20  |
| <b>33.05</b> | <b>Preparations for use on the hair.</b>                                                                                                                                                                                                                                                     |     |
| 3305.1000    | -Shampoos                                                                                                                                                                                                                                                                                    | 25  |
| 3305.2000    | -Preparations for permanent waving or straightening                                                                                                                                                                                                                                          | 25  |
| 3305.3000    | - Hair lacquers                                                                                                                                                                                                                                                                              | 25  |
|              | -Other:                                                                                                                                                                                                                                                                                      |     |
| 3305.9010    | - - - Cream for hair                                                                                                                                                                                                                                                                         | 25  |
| 3305.9020    | - - - Dyes for hair                                                                                                                                                                                                                                                                          | 25  |
| 3305.9090    | - - - Other                                                                                                                                                                                                                                                                                  | 25  |
| <b>33.06</b> | <b>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.</b>                                                                                                           |     |
|              | -Dentifrices:                                                                                                                                                                                                                                                                                |     |
| 3306.1010    | - - - Tooth paste                                                                                                                                                                                                                                                                            | 25  |
| 3306.1090    | - - - Other                                                                                                                                                                                                                                                                                  | 25  |
| 3306.2000    | -Yarn used to clean between the teeth (dental floss)                                                                                                                                                                                                                                         | 25  |
| 3306.9000    | -Other                                                                                                                                                                                                                                                                                       | 20  |
| <b>33.07</b> | <b>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.</b> |     |
| 3307.1000    | -Pre-shave, shaving or after-shave preparations                                                                                                                                                                                                                                              | 25  |
| 3307.2000    | -Personal deodorants and antiperspirants                                                                                                                                                                                                                                                     | 25  |
| 3307.3000    | -Perfumed bath salts and other bath preparations                                                                                                                                                                                                                                             | 25  |



| PCT CODE  | DESCRIPTION                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                               | (3) |
|           | -Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites: |     |
| 3307.4100 | - - "Agarbatti" and other odoriferous preparations which operate by burning                                       | 25  |
| 3307.4900 | - - Other                                                                                                         | 25  |
|           | -Other:                                                                                                           |     |
| 3307.9010 | - - - Contact lens solution                                                                                       | 20  |
| 3307.9090 | - - - Other                                                                                                       | 20  |

### Chapter 34

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

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 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 scap 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  $4.5 \times 10^{-2}$  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.).

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                        | (3) |
| 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)                                                                                                                                                                                                                                                                                                                                                                           | 25  |
| 3401.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                   | 25  |
| 3401.2000 | -Soap in other forms                                                                                                                                                                                                                                                                                                                                                                                                       | 25  |
| 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                                                                                                                                                                                                                                                          | 25  |
| 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  |
| 3402.1290 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                  | 20  |
| 3402.1300 | -- Non-ionic                                                                                                                                                                                                                                                                                                                                                                                                               | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
| 3402.1910 | --- Cocoamidopropyl betaine (CAPB)                                                                                                                                                                                                                                                                                                                                                                                         | 5   |
| 3402.1990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                  | 15  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CD%<br>(3) |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 3402.2000       | -Preparations put up for retail sale                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25         |
| 3402.9000       | -Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 25         |
| <b>34.03</b>    | <b>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.</b> |            |
|                 | -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:                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |
|                 | - - 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         |
| <b>34.04</b>    | <b>Artificial waxes and prepared waxes.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |            |
| 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         |
| <b>34.05</b>    | <b>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.</b>                                                                                                                                          |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                        | (3) |
|           | -Polishes, creams and similar preparations for footwear or leather:                                                                                                                                                                                                                                                                                        |     |
| 3405.1010 | --- For footwear                                                                                                                                                                                                                                                                                                                                           | 25  |
| 3405.1020 | --- For leather                                                                                                                                                                                                                                                                                                                                            | 10  |
| 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 herefore). |     |
| 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).

2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                        | (3) |
| 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   |
| 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                                                                                                                                                                                                         | 10  |
| 3506.9190 | --- Other                                                                                                                                                                                                                  | 20  |

|           |                                                                                                     |   |
|-----------|-----------------------------------------------------------------------------------------------------|---|
|           | -Other film, without perforations, of a width exceeding 105 mm:                                     | 5 |
| 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 |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                  | CD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                          | (3) |
| 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):                                                                                                                                                                                            |     |
| 3702.5100        | - - Of a width not exceeding 16 mm and of a length not exceeding 14 m                                                                                                                                                                        | 5   |
| 3702.5200        | - - Of a width not exceeding 16 mm and of a length exceeding 14 m                                                                                                                                                                            | 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:                                                                                                                                                                                                                                      |     |
| 3702.9100        | - - Of a width not exceeding 16 mm                                                                                                                                                                                                           | 5   |
| 3702.9300        | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m                                                                                                                                                    | 5   |
| 3702.9400        | - - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m                                                                                                                                                        | 5   |
| 3702.9500        | - - Of a width exceeding 35 mm                                                                                                                                                                                                               | 5   |
| <b>37.03</b>     | <b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>                                                                                                                                                                   |     |
| 3703.1000        | -In rolls of a width exceeding 610 mm                                                                                                                                                                                                        | 5   |
| 3703.2000        | - Other for colour photography (polychrome)                                                                                                                                                                                                  | 5   |
| 3703.9000        | -Other                                                                                                                                                                                                                                       | 5   |
| <b>3704.0000</b> | <b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>                                                                                                                                                 | 5   |
| <b>37.05</b>     | <b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>                                                                                                                                                 |     |
| 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   |
| <b>37.06</b>     | <b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>                                                                                                              |     |
| 3706.1000        | -Of a width of 35 mm or more                                                                                                                                                                                                                 | 5   |
| 3706.9000        | -Other                                                                                                                                                                                                                                       | 5   |
| <b>37.07</b>     | <b>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.</b> |     |
| 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 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) Fusel oil; Dippel's oil;
  - (c) Ink removers put up in packings for retail sale;
  - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
  - (e) Ceramic firing testers, fusible (for example, Seger cones).
- 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 fertilizer is excluded (Chapter 31).
- 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).

#### 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); 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); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.
- 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% |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                                     | (3) |
| <b>38.01</b>     | <b>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.</b>                                                                                                                      |     |
| 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   |
| <b>38.02</b>     | <b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>                                                                                                                                                                                                |     |
| 3802.1000        | -Activated carbon                                                                                                                                                                                                                                                                                       | 10  |
| 3802.9000        | -Other                                                                                                                                                                                                                                                                                                  | 10  |
| <b>3803.0000</b> | <b>Tall oil, whether or not refined.</b>                                                                                                                                                                                                                                                                | 0   |
| <b>3804.0000</b> | <b>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.</b>                                                                                                            | 5   |
| <b>38.05</b>     | <b>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.</b>                                     |     |
| 3805.1000        | -Gum, wood or sulphate turpentine oils                                                                                                                                                                                                                                                                  | 10  |
| 3805.9000        | -Other                                                                                                                                                                                                                                                                                                  | 10  |
| <b>38.06</b>     | <b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>                                                                                                                                                                                                           |     |
|                  | -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  |
| <b>3807.0000</b> | <b>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.</b>                                                                                                                                | 10  |
| <b>38.08</b>     | <b>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).</b> |     |
|                  | - 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        | --- Naphthalene balls                                                                                                                                                                                                                                                                                   | 25  |
| 3808.9130        | --- Sex pheromone                                                                                                                                                                                                                                                                                       | 0   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                     | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                             | (3) |
| 3808.9140 | --- PB rope L& LTT                                                                                                                                                                                                                                                                              | 0   |
| 3808.9150 | --- Para dichlorobenzene blocks                                                                                                                                                                                                                                                                 | 25  |
| 3808.9160 | --- Preparations put up in retail packing for agriculture                                                                                                                                                                                                                                       | 5   |
| 3808.9170 | --- Products registered under the Agricultural Pesticides Ordinance, 1971                                                                                                                                                                                                                       | 5   |
| 3808.9180 | --- Phosphatic insecticides                                                                                                                                                                                                                                                                     | 5   |
|           | --- Other:                                                                                                                                                                                                                                                                                      |     |
| 3808.9191 | ---- Enamectine benzoate                                                                                                                                                                                                                                                                        | 10  |
| 3808.9199 | ---- Other                                                                                                                                                                                                                                                                                      | 5   |
|           | -- Fungicides:                                                                                                                                                                                                                                                                                  |     |
| 3808.9210 | --- Products registered under the Agricultural Pesticides Ordinance, 1971                                                                                                                                                                                                                       | 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  |
| 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.                                             |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                | CD%       |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                                                                                        | (3)       |
|                  | -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         |
| <b>38.12</b>     | <b>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.</b> |           |
| 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         |
| <b>3813.0000</b> | <b>Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades.</b>                                                                                                              | <b>20</b> |
| <b>3814.0000</b> | <b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>                                                                                   | <b>20</b> |
| <b>38.15</b>     | <b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>                                                                                         |           |
|                  | -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         |
| <b>3816.0000</b> | <b>Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.</b>                                                                                              | <b>5</b>  |
| <b>3817.0000</b> | <b>Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 27.07 or 29.02.</b>                                                                                                       | <b>5</b>  |
| <b>3818.0000</b> | <b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>                                                     | <b>5</b>  |
| <b>38.19</b>     | <b>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.</b>    |           |
| 3819.0010        | - - - Hydraulic brake fluids                                                                                                                                                                               | 20        |
| 3819.0090        | - - - Other                                                                                                                                                                                                | 20        |
| <b>3820.0000</b> | <b>Anti-freezing preparations and prepared de-icing fluids.</b>                                                                                                                                            | <b>20</b> |
| <b>3821.0000</b> | <b>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells</b>                                                    | <b>5</b>  |
| <b>3822.0000</b> | <b>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.</b>  | <b>20</b> |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                     | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                             | (3) |
| 38.23     | <b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>                                                                                                                               |     |
|           | -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     | <b>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.</b> |     |
| 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  |
|           | - 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                 | (3) |
| 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  |
| 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 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 (methyl, 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-propyl or isopropyl) phosphonyldifluorides                                                                                                                                                                                                |     |
|           | (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                                                                                                                                                                              |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                           | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                   | (3) |
|              | (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  |
| <b>38.25</b> | <b>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.</b> |     |
| 3825.1000    | -Municipal waste                                                                                                                                                                      | 20  |
| 3825.2000    | -Sewage sludge                                                                                                                                                                        | 20  |
| 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 :                                                                                                                                    |     |
| 3825.5100    | - - Mainly containing organic constituents                                                                                                                                            | 20  |
| 3825.6900    | - - Other                                                                                                                                                                             | 20  |
| 3825.9000    | -Other                                                                                                                                                                                | 20  |

### 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) Resin 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);
  - (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
  - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
  - (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

(2) Articles of Chapter 90 (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 cross-linked, 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 therefore;
  - (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
  - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### **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 predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same 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% |
|--------------|---------------------------------------------------------------------|-----|
| (1)          | (2)                                                                 | (3) |
|              | <b>I-PRIMARY FORMS</b>                                              |     |
| <b>39.01</b> | <b>Polymers of ethylene, in primary forms.</b>                      |     |
| 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   |
| <b>39.02</b> | <b>Polymers of propylene or of other olefins, in primary forms.</b> |     |
| 3902.1000    | -Polypropylene                                                      | 5   |
| 3902.2000    | -Polyisobutylene                                                    | 5   |
| 3902.3000    | -Propylene copolymers                                               | 5   |
| 3902.9000    | -Other                                                              | 5   |
| <b>39.03</b> | <b>Polymers of styrene, in primary forms.</b>                       |     |
|              | -Polystyrene:                                                       |     |
| 3903.1100    | -- Expansible                                                       | 15  |
|              | -- Other:                                                           |     |
| 3903.1910    | --- General Purpose Polystyrene (GPPS)                              | 15  |
| 3903.1920    | --- High Impact Polystyrene (HIPS)                                  | 15  |
| 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   |

| PCT CODE     | DESCRIPTION                                                                                                                                                       | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                               | (3) |
| <b>39.04</b> | <b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>                                                                              |     |
|              | -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  |
| <b>39.05</b> | <b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>                                               |     |
|              | -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  |
| 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  |
| <b>39.06</b> | <b>Acrylic polymers in primary forms.</b>                                                                                                                         |     |
| 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                                                                                                                       | 10  |
| 3906.9090    | --- Other                                                                                                                                                         | 10  |
| <b>39.07</b> | <b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b> |     |
| 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   |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                        | CD% |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                | (3) |
| 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  |
| <b>39.08</b>     | <b>Polyamides in primary forms.</b>                                                                                                                                                                                |     |
| 3908.1000        | -Polyamide-6, -11, -12, -6, 6, -6, 9, -6, 10 or -6, 12                                                                                                                                                             | 5   |
| 3908.9000        | -Other                                                                                                                                                                                                             | 5   |
| <b>39.09</b>     | <b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>                                                                                                                                          |     |
|                  | -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   |
| <b>3910.0000</b> | <b>Silicones in primary forms.</b>                                                                                                                                                                                 | 5   |
| <b>39.11</b>     | <b>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.</b>        |     |
|                  | -Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:                                                                                                                                  |     |
| 3911.1010        | --- Petroleum resins                                                                                                                                                                                               | 20  |
| 3911.1090        | --- Other                                                                                                                                                                                                          | 20  |
| 3911.9000        | -Other                                                                                                                                                                                                             | 20  |
| <b>39.12</b>     | <b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>                                                                                                              |     |
|                  | -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  |
|                  | -Cellulose ethers:                                                                                                                                                                                                 |     |
| 3912.3100        | -- Carboxymethylcellulose and its salts                                                                                                                                                                            | 10  |
| 3912.3900        | -- Other                                                                                                                                                                                                           | 10  |
| 3912.9000        | -Other                                                                                                                                                                                                             | 10  |
| <b>39.13</b>     | <b>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.</b> |     |
| 3913.1000        | -Alginic acids, its salts and esters                                                                                                                                                                               | 10  |
|                  | -Other:                                                                                                                                                                                                            |     |
| 3913.9010        | --- Protein hardened                                                                                                                                                                                               | 10  |
| 3913.9090        | --- Other                                                                                                                                                                                                          | 10  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                               | CD%<br>(3) |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>39.14</b>    | <b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>                                                                                            |            |
| 3914.0010       | --- Ion-exchangers of condensation type                                                                                                                                          | 5          |
| 3914.0020       | --- Ion-exchangers of the polymerization type                                                                                                                                    | 5          |
|                 | <b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>                                                                                                                 |            |
| <b>39.15</b>    | <b>Waste, parings and scrap, of plastics.</b>                                                                                                                                    |            |
| 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         |
| <b>39.16</b>    | <b>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.</b>   |            |
| 3916.1000       | -Of polymers of ethylene                                                                                                                                                         | 20         |
| 3916.2000       | -Of polymers of vinyl chloride                                                                                                                                                   | 20         |
| 3916.9000       | -Of other plastics:                                                                                                                                                              | 20         |
| <b>39.17</b>    | <b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>                                                                        |            |
| 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         |
| <b>39.18</b>    | <b>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.</b> |            |
| 3918.1000       | -Of polymers of vinyl chloride                                                                                                                                                   | 25         |
| 3918.9000       | -Of other plastics                                                                                                                                                               | 25         |
| <b>39.19</b>    | <b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>                                                        |            |
|                 | -In rolls of a width not exceeding 20 cm:                                                                                                                                        |            |
| 3919.1010       | --- Insulation tape double sided                                                                                                                                                 | 0          |

| PCT CODE  | DESCRIPTION                                                                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                               | (3) |
| 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     | <b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b> |     |
| 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  |
| 3920.6200 | -- Of poly(ethylene terephthalate)                                                                                                                                | 20  |
|           | -- Of unsaturated polyesters:                                                                                                                                     |     |
| 3920.6310 | --- Polyester film                                                                                                                                                | 5   |
| 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     | <b>Other plates, sheets, film, foil and strip, of plastics.</b>                                                                                                   |     |
|           | -Cellular:                                                                                                                                                        |     |
| 3921.1100 | -- Of polymers of styrene                                                                                                                                         | 20  |
| 3921.1200 | -- Of polymers of vinyl chloride                                                                                                                                  | 20  |

| PCT CODE     | DESCRIPTION                                                                                                                                        | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                | (3) |
| 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 <sup>3</sup>                                             | 5   |
| 3921.9090    | --- Other                                                                                                                                          | 20  |
| <b>39.22</b> | <b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b> |     |
| 3922.1000    | -Baths, shower-baths, sinks and wash-basins                                                                                                        | 20  |
| 3922.2000    | -Lavatory seats and covers                                                                                                                         | 20  |
| 3922.9000    | -Other                                                                                                                                             | 20  |
| <b>39.23</b> | <b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>                         |     |
| 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  |
| <b>39.24</b> | <b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>                                              |     |
| 3924.1000    | -Tableware and kitchenware                                                                                                                         | 25  |
| 3924.9000    | -Other                                                                                                                                             | 25  |
| <b>39.25</b> | <b>Builders' ware of plastics, not elsewhere specified or included.</b>                                                                            |     |
| 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  |
| <b>39.26</b> | <b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>                                                      |     |
| 3926.1000    | -Office or school supplies                                                                                                                         | 25  |
|              | -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 or 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  |

| PCT CODE  | DESCRIPTION                                                     | CD% |
|-----------|-----------------------------------------------------------------|-----|
| (1)       | (2)                                                             | (3) |
| 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                               | 5   |
| 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;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                        | (3) |
| 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   |
| 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 | -Ethylene-propylene 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 | --- Bagmatic bladder scrap                                                                                                                                                                                                 | 10  |
| 4004.0090 | --- Other                                                                                                                                                                                                                  | 20  |
| 40.05     | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.                                                                                                                                           |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                 | (3) |
|           | -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     | <b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>                                               |     |
| 4006.1000 | -"Camel-back" strips for retreading rubber tyres                                                                                                                                    | 10  |
| 4006.9000 | -Other                                                                                                                                                                              | 10  |
| 40.07     | <b>Vulcanised rubber thread and cord.</b>                                                                                                                                           |     |
| 4007.0010 | --- Single cord                                                                                                                                                                     | 20  |
| 4007.0090 | --- Other                                                                                                                                                                           | 20  |
| 40.08     | <b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>                                                                                 |     |
|           | -Of cellular rubber:                                                                                                                                                                |     |
|           | -- Plates, sheets and strip:                                                                                                                                                        |     |
| 4008.1110 | --- Following component for vehicles of chapter 87:-                                                                                                                                | 35  |
|           | (1) Weather strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater 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                                                                                                                |     |
| 4008.1190 | --- Other                                                                                                                                                                           | 15  |
|           | -- Other:                                                                                                                                                                           |     |
| 4008.1910 | --- Following component for vehicles of chapter 87:-                                                                                                                                | 35  |
|           | (1) Weather strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater 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 strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater strip moulding (inner / outer) for glass |     |
|           | (2) Weather strips for doors and glass for vehicles of sub - heading 8704.2190                                                                                                      |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                 | (3) |
|           | (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 strip for doors and luggage compartments for motor cars of heading 8703 and vehicles of sub - heading 8703.2113, except weater 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                                                                                                                |     |
| 4008.2990 | - - - Other                                                                                                                                                                         | 20  |
| 40.09     | <b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>                                  |     |
|           | -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 (4x2 vehicles only), 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, vaccume 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 8703 and vehicles of sub - heading 8703.3223                                            |     |
|           | (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                                       |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                              | (3) |
|           | (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 (4x2 vehicles only), 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, vacuume 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                                                                                                     |     |
| 4009.2120 | - - - 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 8703 and vehicles of sub - heading 8703.3223                                         |     |
|           | (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                      |     |
| 4009.2130 | - - - Other 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:                                                                                                                                                            |     |
| 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 (4x2 vehicles only), 8701.2090, 8701.9040 and 8701.9060 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                              | (3) |
|           | (2) Radiator / engine cooling system hoses and air hoses for vehicles of sub - heading 8701.9020                                                                                 |     |
|           | (3) Air cleaner hoses, vacuume 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 8703 and vehicles of sub - heading 8703.3223                                         |     |
|           | (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                     |     |
| 4009.3130 | --- 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 (4x2 vehicles only), 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, vacuume 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% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                     | (3) |
|              | (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  |
| <b>40.10</b> | <b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>                                                                                                 |     |
|              | -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  |
|              | -- 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                 | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                         | (3) |
|              | - - 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  |
| <b>40.11</b> | <b>New pneumatic tyres, of rubber.</b>                                                                                                      |     |
| 4011.1000    | -Of a kind used on motor cars (including station wagons and racing cars)                                                                    | 25  |
|              | -Of a kind used on buses or lorries:                                                                                                        |     |
| 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  |
| <b>40.12</b> | <b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>                          |     |
|              | -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  |
|              | -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  |



| PCT CODE     | DESCRIPTION                                                                                                                                                        | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                | (3) |
| 4012.9090    | --- Other                                                                                                                                                          | 25  |
| <b>40.13</b> | <b>Inner tubes, of rubber.</b>                                                                                                                                     |     |
|              | -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  |
| <b>40.14</b> | <b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>                |     |
| 4014.1000    | -Sheath contraceptives                                                                                                                                             | 5   |
| 4014.9000    | -Other                                                                                                                                                             | 5   |
| <b>40.15</b> | <b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>          |     |
|              | -Gloves, mittens and mitts:                                                                                                                                        |     |
| 4015.1100    | -- Surgical                                                                                                                                                        | 20  |
| 4015.1900    | -- Other                                                                                                                                                           | 20  |
| 4015.9000    | -Other                                                                                                                                                             | 20  |
| <b>40.16</b> | <b>Other articles of vulcanised rubber other than hard rubber.</b>                                                                                                 |     |
|              | -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                                                                                         |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                               | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                       | (3) |
|           | (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                                                                                                                                                            |     |
|           | (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 muffers 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                                                                                                                                                                            |     |
|           | (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 camels (including dromedaries), of reindeer, of elk, 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                | (3) |
| 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, 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. |     |
|           | -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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                           | (3) |
| 41.03     | <b>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.</b> |     |
| 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     | <b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>                                                                                                      |     |
|           | -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     | <b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>                                                                                                                                              |     |
| 4105.1000 | -In the wet state (including wet- blue)                                                                                                                                                                                                                       | 0   |
| 4105.3000 | -In the dry state (crust)                                                                                                                                                                                                                                     | 0   |
| 41.06     | <b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>                                                                                                                             |     |
|           | -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     | <b>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.</b>                                  |     |
|           | -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]   |                                                                                                                                                                                                                                                               |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                           | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                   | (3) |
| [41.09]   |                                                                                                                                                                                                                                                                       |     |
| [41.10]   |                                                                                                                                                                                                                                                                       |     |
| [41.11]   |                                                                                                                                                                                                                                                                       |     |
| 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; saddlery and harness; travel goods, handbags and similar containers;  
articles of animal gut (other than silk-worm gut)**

### Notes.

1.- This Chapter does not cover:

- (a) Sterile surgical catgut or similar sterile suture materials (heading 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);
  - (ij) 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.
- 2.- (A) In addition to the provisions of Note 1 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.
- 3.- 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% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3) |
| 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. |     |
|           | -Trunks, suit-cases, vanity-cases, executive-cases, briefcases, school satchels and similar containers:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |

| PCT CODE       | DESCRIPTION                                                                                | CD% |
|----------------|--------------------------------------------------------------------------------------------|-----|
| (1)            | (2)                                                                                        | (3) |
|                | - - With outer surface of leather, of composition leather or of patent leather:            |     |
| 4202.1120      | - - - Suit-cases, of leather, composition leather or patent 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, of composition leather or of patent 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, of composition leather or of patent 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, of composition leather or of patent leather             | 25  |
| 4202.9200      | - - With outer surface of plastic sheeting or of textile materials                         | 25  |
| 4202.9900      | - - Other                                                                                  | 25  |
| <b>42.03</b>   | <b>Articles of apparel and clothing accessories, of leather or of composition leather.</b> |     |
|                | -Articles of apparel:                                                                      |     |
| 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  |
| <b>[42.04]</b> |                                                                                            |     |
| <b>42.05</b>   | <b>Other articles of leather or of composition leather.</b>                                |     |
|                | - - - Of a kind used in machinery or mechanical appliances or for other technical uses:    |     |
| 4205.0011      | - - - - Belting conveyor                                                                   | 5   |

| PCT CODE  | DESCRIPTION                                                                                  | RD% |
|-----------|----------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                          | (3) |
| 4205.0012 | ---- Belting machine                                                                         | 5   |
| 4205.0013 | ---- Belting transmission                                                                    | 5   |
| 4205.0014 | ---- Gas kits of leather                                                                     | 5   |
| 4205.0015 | ---- Hosepipng 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

#### Furskins and artificial fur; manufactures thereof

##### 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% |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                   | (3) |
| <b>43.01</b>     | <b>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.</b>                         |     |
| 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   |
| <b>43.02</b>     | <b>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.</b> |     |
|                  | -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   |
| <b>43.03</b>     | <b>Articles of apparel, clothing accessories and other articles of fur skin.</b>                                                                                                                      |     |
| 4303.1000        | -Articles of apparel and clothing accessories                                                                                                                                                         | 25  |
| 4303.9000        | -Other                                                                                                                                                                                                | 0   |
| <b>4304.0000</b> | <b>Artificial fur and articles thereof.</b>                                                                                                                                                           | 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 Note.**

- 1.- 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, Daberna, 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, Onzabili, 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% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                       | (3) |
| <b>44.01</b> | <b>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.</b> |     |
| 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   |
| 4401.3000    | -Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms                                                                                                              | 0   |
| <b>44.02</b> | <b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>                                                                                                                                      |     |
| 4402.1000    | - Of bamboo                                                                                                                                                                                                               | 0   |
| 4402.9000    | - Other                                                                                                                                                                                                                   | 0   |
| <b>44.03</b> | <b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>                                                                                                                                 |     |
| 4403.1000    | -Treated with paint, stains, creosote or other preservatives                                                                                                                                                              | 0   |
| 4403.2000    | -Other, coniferous                                                                                                                                                                                                        | 0   |
|              | -Other, of tropical wood specified in Subheading Note 1 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</i> spp.)                                                                                                                                                                                          | 0   |
| 4403.9200    | -- Of beech ( <i>Fagus</i> spp.)                                                                                                                                                                                          | 0   |
| 4403.9900    | -- Other                                                                                                                                                                                                                  | 0   |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                            | CD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                    | (3) |
| <b>44.04</b>     | <b>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.</b> |     |
| 4404.1000        | -Coniferous                                                                                                                                                                                                                                                                            | 0   |
| 4404.2000        | -Non-coniferous                                                                                                                                                                                                                                                                        | 0   |
| <b>4405.0000</b> | <b>Wood wool; wood flour.</b>                                                                                                                                                                                                                                                          | 0   |
| <b>44.06</b>     | <b>Railway or tramway sleepers (cross-ties) of wood.</b>                                                                                                                                                                                                                               |     |
| 4406.1000        | -Not impregnated                                                                                                                                                                                                                                                                       | 0   |
| 4406.9000        | -Other                                                                                                                                                                                                                                                                                 | 0   |
| <b>44.07</b>     | <b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end-jointed, of a thickness exceeding 6 mm.</b>                                                                                                                                                |     |
| 4407.1000        | -Coniferous                                                                                                                                                                                                                                                                            | 0   |
|                  | -Of tropical wood specified in Subheading Note 1 to this Chapter:                                                                                                                                                                                                                      |     |
| 4407.2100        | -- Mahogany ( <i>Swietenia</i> spp.)                                                                                                                                                                                                                                                   | 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</i> spp.)                                                                                                                                                                                                                                                       | 0   |
| 4407.9200        | -- Of beech ( <i>Fagus</i> spp.)                                                                                                                                                                                                                                                       | 0   |
| 4407.9300        | -- Of maple ( <i>Acer</i> spp.)                                                                                                                                                                                                                                                        | 0   |
| 4407.9400        | -- Of cherry ( <i>Prunus</i> spp.)                                                                                                                                                                                                                                                     | 0   |
| 4407.9500        | -- Of ash ( <i>Fraxinus</i> spp.)                                                                                                                                                                                                                                                      | 0   |
| 4407.9900        | -- Other                                                                                                                                                                                                                                                                               | 0   |
| <b>44.08</b>     | <b>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.</b>               |     |
| 4408.1000        | -Coniferous                                                                                                                                                                                                                                                                            | 15  |
|                  | -Of tropical wood specified in Subheading Note 1 to this Chapter:                                                                                                                                                                                                                      |     |
| 4408.3100        | -- Dark Red Meranti, Light Red Meranti and Meranti Bakau                                                                                                                                                                                                                               | 15  |
| 4408.3900        | -- Other                                                                                                                                                                                                                                                                               | 15  |
|                  | -Other:                                                                                                                                                                                                                                                                                |     |
| 4408.9010        | --- Wood slate                                                                                                                                                                                                                                                                         | 5   |
| 4408.9090        | --- Other                                                                                                                                                                                                                                                                              | 15  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                      | (3) |
| 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 9mm                                                                                                                                                                                                                   | 20  |
| 4411.1400 | -- Of a thickness exceeding 9 mm                                                                                                                                                                                                                                         | 20  |
|           | - Other :                                                                                                                                                                                                                                                                |     |
| 4411.9200 | -- Of a density exceeding 0.8 g/cm <sup>2</sup>                                                                                                                                                                                                                          | 20  |
|           | -- Of a density exceeding 0.5 g/cm <sup>2</sup> but not exceeding 0.8 g/cm <sup>2</sup> :                                                                                                                                                                                |     |
| 4411.9310 | --- Not mechanically worked or surface covered                                                                                                                                                                                                                           | 20  |
| 4411.9390 | --- Other                                                                                                                                                                                                                                                                | 20  |
| 4411.9400 | -- Of a density not exceeding 0.5 g/cm <sup>2</sup>                                                                                                                                                                                                                      | 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 1 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  |

| PST CODE  | DESCRIPTION                                                                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                | (3) |
| 44.15     | <b>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.</b>                                        |     |
| 4415.1000 | -Cases, boxes, crates, drums and similar packings; cable-drums                                                                                                                                                     | 20  |
| 4415.2000 | -Pallets, box pallets and other load boards; pallet collars                                                                                                                                                        | 20  |
| 4416.0000 | <b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>                                                                                                        | 20  |
| 44.17     | <b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>                                                                                        |     |
| 4417.0010 | - - - Boot and shoe lasts                                                                                                                                                                                          | 20  |
| 4417.0020 | - - - Other                                                                                                                                                                                                        | 20  |
| 44.18     | <b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>                                                                                    |     |
| 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 | <b>Tableware and kitchenware, of wood.</b>                                                                                                                                                                         | 20  |
| 44.20     | <b>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.</b> |     |
| 4420.1000 | -Statuettes and other ornaments, of wood                                                                                                                                                                           | 20  |
|           | -Other:                                                                                                                                                                                                            |     |
| 4420.9010 | - - - Jewellery boxes                                                                                                                                                                                              | 20  |
| 4420.9020 | - - - Wood marquetry and inlaid wood                                                                                                                                                                               | 20  |
| 4420.9090 | - - - Other                                                                                                                                                                                                        | 20  |
| 44.21     | <b>Other articles of wood.</b>                                                                                                                                                                                     |     |
| 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 :
- Footwear or parts of footwear of Chapter 64;
  - Headgear or parts of headgear of Chapter 65; or
  - Articles of Chapter 95 (for example, toys, games, sports requisites).

| PCT CODE         | DESCRIPTION                                                                                                                                                                  | CD% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                          | (3) |
| <b>45.01</b>     | <b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>                                                                                 |     |
| 4501.1000        | -Natural cork, raw or simply prepared                                                                                                                                        | 5   |
| 4501.9000        | -Other                                                                                                                                                                       | 5   |
| <b>4502.0000</b> | <b>Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</b> | 5   |
| <b>45.03</b>     | <b>Articles of natural cork.</b>                                                                                                                                             |     |
| 4503.1000        | -Corks and stoppers                                                                                                                                                          | 10  |
| 4503.9000        | -Other                                                                                                                                                                       | 10  |
| <b>45.04</b>     | <b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>                                                                            |     |
|                  | -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 :
- Wall coverings of heading 48.14;
  - Twine, cordage, ropes or cables, plaited or not (heading 56.07);
  - Footwear or headgear or parts thereof of Chapter 64 or 65;
  - Vehicles or bodies for vehicles of basketware (Chapter 87); or
  - 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% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                       | (3) |
| 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% |
|-----------|-----------------------|-----|
| (1)       | (2)                   | (3) |
| 4701.0000 | Mechanical wood pulp. | 0   |



| PCT CODE  | DESCRIPTION                                                                                                                  | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                          | (3) |
| 4702.0000 | <b>Chemical wood pulp, dissolving grades.</b>                                                                                | 0   |
| 47.03     | <b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>                                                   |     |
|           | -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     | <b>Chemical wood pulp, sulphite, other than dissolving grades.</b>                                                           |     |
|           | -Unbleached:                                                                                                                 |     |
| 4704.1100 | -- Coniferous                                                                                                                | 0   |
| 4704.1900 | -- Non-coniferous                                                                                                            | 0   |
|           | -Semi-bleached or bleached:                                                                                                  |     |
| 4704.2100 | -- Coniferous                                                                                                                | 0   |
| 4704.2900 | -- Non-coniferous                                                                                                            | 0   |
| 4705.0000 | <b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>                                     | 0   |
| 47.06     | <b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b> |     |
| 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 | -- Semi-chemical                                                                                                             | 0   |
| 47.07     | <b>Recovered (waste and scrap) paper or paperboard.</b>                                                                      |     |
|           | -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   |
| 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 m<sup>2</sup>).
- 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);
  - (j) Paper yarn or textile articles of paper yarn (Section XI);
  - (k) Articles of Chapter 64 or Chapter 65;
  - (l) 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);
  - (m) Metal foil backed with paper or paperboard (generally Section XIV or XV);
  - (n) Articles of heading 92.09; or
  - (o) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
- 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/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
- 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/ m<sup>2</sup>:

- (a) containing 10% or more of fibres obtained by a mechanical or chemi- mechanical process, and
  - 1. weighing not more than 80 g/ m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
  - 1. weighing not more than 80 g/ m<sup>2</sup>, 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· m<sup>2</sup>/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· m<sup>2</sup> /g.

For paper or paperboard weighing more than 150 g/ m<sup>2</sup> :

- (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/m<sup>2</sup> 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/m<sup>2</sup></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/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications:
  - (a) Having a Mullen burst index of not less than 3.7 kPa.m<sup>2</sup>/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 <sup>2</sup> | 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 semi- chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50% relative humidity, at 23 °C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/ g/m<sup>2</sup> 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· m<sup>2</sup>/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.m<sup>2</sup>/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/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                              | (3) |
| 4801.0000 | Newsprint, in rolls or sheets                                                                                                                                                                                                                                                                    | 0   |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                          | GD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                  | (3) |
| 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 <sup>2</sup> :                                                                                                                                                                                                                                                         | 20  |
|           | -- Weighing 40 g/ m <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup> , 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 <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup> , 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 <sup>2</sup> or more but not more than 150 g/ m <sup>2</sup>                                                                                                                                                                                                              | 20  |
|           | -- Weighing more than 150 g/ m <sup>2</sup> :                                                                                                                                                                                                                                                        |     |
| 4802.5810 | --- Art paper                                                                                                                                                                                                                                                                                        | 20  |
| 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/m <sup>2</sup> or less:                                                                                                                                                                                                                             |     |
| 4804.3100 | -- Unbleached                                                                                                                                                                                                                                                                                        | 20  |
| 4804.3900 | -- Other                                                                                                                                                                                                                                                                                             | 20  |

| PCT CODE     | DESCRIPTION                                                                                                                                                      | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                              | (3) |
|              | -Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :                                                   |     |
| 4804.4100    | -- Unbleached                                                                                                                                                    | 20  |
| 4804.4200    | -- Bleached uniformly throughout the mass and of which more than 95 % byweight 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 <sup>2</sup> 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  |
| <b>48.05</b> | <b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>                     |     |
|              | -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 <sup>2</sup> or less                                                                                                                        | 20  |
| 4805.2500    | -- Weighing more than 150 g/ m <sup>2</sup>                                                                                                                      | 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 <sup>2</sup> or less:                                                                                                                       |     |
| 4805.9110    | - - - Having di-electric strength not less than .5 Kv per millimeter                                                                                             | 5   |
| 4805.9190    | - - - Other                                                                                                                                                      | 20  |
|              | -- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/ m <sup>2</sup> :                                                                                 |     |
| 4805.9210    | - - - Having di-electric strength not less than .5 Kv per millimeter                                                                                             | 5   |
| 4805.9290    | - - - Other                                                                                                                                                      | 20  |
|              | -- Weighing 225 g/ m <sup>2</sup> or more:                                                                                                                       |     |
| 4805.9310    | - - - Having di-electric strength not less than .5 Kv per millimeter                                                                                             | 5   |
| 4805.9390    | - - - Other                                                                                                                                                      | 20  |
| <b>48.06</b> | <b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers in rolls or sheets.</b>               |     |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                   | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                           | (3) |
| 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  |
| 4808.2000 | -Sack kraft paper, creped or crinkled, whether or not embossed or perforated                                                                                                                                                                                                                  | 25  |
| 4808.3000 | -Other kraft paper, creped or crinkled, whether or not embossed or perforated                                                                                                                                                                                                                 | 25  |
| 4808.9000 | -Other                                                                                                                                                                                                                                                                                        | 25  |
| 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                                                                                                                                                                                                                                                                              | 15  |
| 4809.9000 | -Other                                                                                                                                                                                                                                                                                        | 15  |
| 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  |
| 4810.2900 | -- Other                                                                                                                                                                                                                                                                                      | 20  |
|           | -Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:                                                                                                                                                                                  |     |
| 4810.3100 | -- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less                                                                                  | 20  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                      | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                              | (3) |
| 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 <sup>2</sup>                                                                                   | 20  |
| 4810.3900 | -- Other                                                                                                                                                                                                                                                                                         | 20  |
|           | -Other paper and paperboard:                                                                                                                                                                                                                                                                     |     |
| 4810.9200 | -- Multi-ply                                                                                                                                                                                                                                                                                     | 25  |
| 4810.9900 | -- Other                                                                                                                                                                                                                                                                                         | 25  |
| 48.11     | <b>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.</b> |     |
| 4811.1000 | -Tarred, bituminised or asphalted paper and paperboard                                                                                                                                                                                                                                           | 15  |
|           | -Gummed or adhesive paper and paperboard:                                                                                                                                                                                                                                                        |     |
| 4811.4100 | -- Self-adhesive                                                                                                                                                                                                                                                                                 | 25  |
| 4811.4900 | -- Other                                                                                                                                                                                                                                                                                         | 25  |
|           | -Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):                                                                                                                                                                                                        |     |
| 4811.5100 | -- Bleached, weighing more than 150 g/m <sup>2</sup>                                                                                                                                                                                                                                             | 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  |
| 4811.5990 | --- Other                                                                                                                                                                                                                                                                                        | 20  |
|           | -Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:                                                                                                                                                                                          |     |
| 4811.6010 | --- Wax paper                                                                                                                                                                                                                                                                                    | 10  |
| 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 | <b>Filter blocks, slabs and plates, of paper pulp.</b>                                                                                                                                                                                                                                           | 15  |
| 48.13     | <b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>                                                                                                                                                                                                          |     |
|           | -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     | <b>Wallpaper and similar wall coverings; window transparencies of paper.</b>                                                                                                                                                                                                                     |     |
| 4814.1000 | - "Ingrain" paper                                                                                                                                                                                                                                                                                | 25  |
| 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]   |                                                                                                                                                                                                                                                                                                  |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (3) |
| 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  |
| 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, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. |     |
| 4818.1000 | -Toilet paper                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 25  |
| 4818.2000 | -Handkerchiefs, cleansing or facial tissues and towels                                                                                                                                                                                                                                                                                                                                                                                                                                  | 25  |
| 4818.3000 | -Tablecloths and serviettes                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
|           | -Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:                                                                                                                                                                                                                                                                                                                                                                                       |     |
| 4818.4010 | - - - Diapers for adults (patients) of weight exceeding 25 kg                                                                                                                                                                                                                                                                                                                                                                                                                           | 10  |
| 4818.4020 | - - - Diapers for infants and babies                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 25  |
| 4818.4090 | - - - Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 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  |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                 | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                         | (3) |
| 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  |
| 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   |

| PCT CODE  | DESCRIPTION                    | CD% |
|-----------|--------------------------------|-----|
| (1)       | (2)                            | (3) |
| 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                  | (3) |
| 49.01     | <b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>                                                                                                                                                               |     |
| 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     | <b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>                                                                                                                                                          |     |
| 4902.1000 | -Appearing at least four times a week                                                                                                                                                                                                                                | 0   |
| 4902.9000 | - Other                                                                                                                                                                                                                                                              | 0   |
| 4903.0000 | <b>Children's picture, drawing or colouring books.</b>                                                                                                                                                                                                               | 0   |
| 4904.0000 | <b>Music, printed or in manuscript, whether or not bound or illustrated.</b>                                                                                                                                                                                         | 5   |
| 49.05     | <b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>                                                                                                                                  |     |
| 4905.1000 | -Globes                                                                                                                                                                                                                                                              | 5   |
|           | -Other:                                                                                                                                                                                                                                                              |     |
| 4905.9100 | - - In book form                                                                                                                                                                                                                                                     | 5   |
| 4905.9900 | - - Other                                                                                                                                                                                                                                                            | 5   |
| 4906.0000 | <b>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.</b>           | 5   |
| 4907.0000 | <b>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.</b> | 5   |
| 49.08     | <b>Transfers (decalcomanias).</b>                                                                                                                                                                                                                                    |     |
| 4908.1000 | -Transfers (decalcomanias), vitrifiable                                                                                                                                                                                                                              | 5   |
| 4908.9000 | -Other                                                                                                                                                                                                                                                               | 20  |
| 4909.0000 | <b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>                                                                                    | 25  |
| 4910.0000 | <b>Calendars of any kind, printed, including calendar blocks.</b>                                                                                                                                                                                                    | 25  |
| 49.11     | <b>Other printed matter, including printed pictures and photographs.</b>                                                                                                                                                                                             |     |
| 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 and typewriter ribbons); 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 polyesters ..... | 50 cN/tex  |
| Single, multiple (folded) or cabled yarn of viscose rayon.....                        | 27 cN/tex. |



- 7.- For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (d) Cut to size and having undergone a process of drawn thread work;
  - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (f) Knitted or crocheted to shape, 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.

**Subheading 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.

### (iii) 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.

## Chapter 50

### Silk

| PCT CODE  | DESCRIPTION                                                                                     | CD% |
|-----------|-------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                             | (3) |
| 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 garneted stock).           | 5   |
| 5004.0000 | Silk yarn (other than yarn spun from silk waste) not put up for retail sale.                    | 5   |
| 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% |
|------------------|------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                        | (3) |
| <b>51.01</b>     | <b>Wool, not carded or combed.</b>                                                                         |     |
|                  | -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   |
| <b>51.02</b>     | <b>Fine or coarse animal hair, not carded or combed.</b>                                                   |     |
|                  | -Fine animal hair:                                                                                         |     |
| 5102.1100        | -- Of Kashmir (cashmere) goats                                                                             | 5   |
| 5102.1900        | -- Other                                                                                                   | 5   |
| 5102.2000        | -Coarse animal hair                                                                                        | 5   |
| <b>51.03</b>     | <b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b> |     |
| 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   |
| <b>5104.0000</b> | <b>Garnetted stock of wool or of fine or coarse animal hair.</b>                                           | 5   |
| <b>51.05</b>     | <b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>         |     |
| 5105.1000        | -Carded wool                                                                                               | 0   |
|                  | -Wool tops and other combed wool:                                                                          |     |
| 5105.2100        | -- Combed wool in fragments                                                                                | 0   |
| 5105.2900        | -- Other                                                                                                   | 0   |
|                  | -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   |
| <b>51.06</b>     | <b>Yarn of carded wool, not put up for retail sale.</b>                                                    |     |
| 5106.1000        | -Containing 85 % or more by weight of wool                                                                 | 5   |
| 5106.2000        | -Containing less than 85 % by weight of wool                                                               | 5   |

| PCT CODE         | DESCRIPTION                                                                                                                 | CD% |
|------------------|-----------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                         | (3) |
| <b>51.07</b>     | <b>Yarn of combed wool, not put up for retail sale.</b>                                                                     |     |
| 5107.1000        | -Containing 85 % or more by weight of wool                                                                                  | 5   |
| 5107.2000        | -Containing less than 85 % by weight of wool                                                                                | 5   |
| <b>51.08</b>     | <b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>                                             |     |
| 5108.1000        | -Carded                                                                                                                     | 5   |
| 5108.2000        | -Combed                                                                                                                     | 5   |
| <b>51.09</b>     | <b>Yarn of wool or of fine animal hair, put up for retail sale.</b>                                                         |     |
| 5109.1000        | -Containing 85 % or more by weight of wool or of fine animal hair                                                           | 10  |
| 5109.9000        | -Other                                                                                                                      | 10  |
| <b>5110.0000</b> | <b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b> | 10  |
| <b>51.11</b>     | <b>Woven fabrics of carded wool or of carded fine animal hair.</b>                                                          |     |
|                  | -Containing 85 % or more by weight of wool or of fine animal hair:                                                          |     |
| 5111.1100        | -- Of a weight not exceeding 300 g/m <sup>2</sup>                                                                           | 15  |
| 5111.1900        | -- Other                                                                                                                    | 15  |
| 5111.2000        | -Other, mixed mainly or solely with man-made filaments                                                                      | 15  |
| 5111.3000        | -Other, mixed mainly or solely with man-made staple fibre                                                                   | 15  |
| 5111.9000        | -Other                                                                                                                      | 15  |
| <b>51.12</b>     | <b>Woven fabrics of combed wool or of combed fine animal hair.</b>                                                          |     |
|                  | -Containing 85 % or more by weight of wool or of fine animal hair:                                                          |     |
| 5112.1100        | -- Of a weight not exceeding 200 g/m <sup>2</sup>                                                                           | 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  |
| <b>5113.0000</b> | <b>Woven fabrics of coarse animal hair or of horsehair.</b>                                                                 | 15  |

## Chapter 52

### Cotton

#### Subheading Note.

- 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% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                      | (3) |
| <b>52.01</b>     | <b>Cotton, not carded or combed.</b>                                                                                                     |     |
| 5201.0010        | - - - American                                                                                                                           | 0   |
| 5201.0020        | - - - Egyptian                                                                                                                           | 0   |
| 5201.0090        | - - - Other                                                                                                                              | 0   |
| <b>52.02</b>     | <b>Cotton waste (including yarn waste and garnetted stock).</b>                                                                          |     |
| 5202.1000        | -Yarn waste (including thread waste)                                                                                                     | 10  |
|                  | -Other:                                                                                                                                  |     |
| 5202.9100        | - - Garnetted stock                                                                                                                      | 10  |
| 5202.9900        | - - Other                                                                                                                                | 10  |
| <b>5203.0000</b> | <b>Cotton, carded or combed.</b>                                                                                                         | 5   |
| <b>52.04</b>     | <b>Cotton sewing thread, whether or not put up for retail sale.</b>                                                                      |     |
|                  | -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  |
| <b>52.05</b>     | <b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>                  |     |
|                  | -Single yarn, of uncombed fibres:                                                                                                        |     |
| 5205.1100        | - - Measuring 714.29 decitex or more (not exceeding 14 metric number)                                                                    | 5   |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
| 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:                                                                                                                  |     |
| 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   |
| 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     | <b>Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.</b>                                               |     |
|           | -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   |



| PCT CODE  | DESCRIPTION                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
| 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   |
| 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   |
| 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   |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                       | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------|------------|
| <b>52.07</b>    | <b>Cotton yarn (other than sewing thread) put up for retail sale.</b>                                                    |            |
| 5207.1000       | -Containing 85 % or more by weight of cotton                                                                             | 10         |
| 5207.9000       | -Other                                                                                                                   | 10         |
| <b>52.08</b>    | <b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b> |            |
|                 | -Unbleached:                                                                                                             |            |
| 5208.1100       | -- Plain weave, weighing not more than 100 g/m <sup>2</sup>                                                              | 25         |
| 5208.1200       | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                  | 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 <sup>2</sup>                                                              | 25         |
| 5208.2200       | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                  | 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 <sup>2</sup>                                                              | 25         |
| 5208.3200       | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                  | 25         |
| 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 <sup>2</sup>                                                              | 25         |
| 5208.4200       | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                  | 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 <sup>2</sup>                                                              | 25         |
| 5208.5200       | -- Plain weave, weighing more than 100 g/m <sup>2</sup>                                                                  | 25         |
| 5208.5900       | -- Other fabrics                                                                                                         | 25         |
| <b>52.09</b>    | <b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>     |            |
|                 | -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% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                     | (3) |
| 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     | <b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b> |     |
|           | -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     | <b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>     |     |
|           | -Unbleached:                                                                                                                                                            |     |
| 5211.1100 | -- Plain weave                                                                                                                                                          | 15  |
| 5211.1200 | -- 3-thread or 4-thread twill, including cross twill                                                                                                                    | 15  |
| 5211.1900 | -- Other fabrics                                                                                                                                                        | 15  |
| 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     | <b>Other woven fabrics of cotton.</b>                                                                                                                                   |     |
|           | -Weighing not more than 200 g/m <sup>2</sup> :                                                                                                                          |     |
| 5212.1100 | -- Unbleached                                                                                                                                                           | 25  |
| 5212.1200 | -- Bleached                                                                                                                                                             | 25  |

| PCT CODE  | DESCRIPTION                                | CD% |
|-----------|--------------------------------------------|-----|
| (1)       | (2)                                        | (3) |
| 5212.1300 | -- Dyed                                    | 25  |
| 5212.1400 | -- Of yarns of different colours           | 25  |
| 5212.1500 | -- Printed                                 | 25  |
|           | -Weighing more than 200 g/m <sup>2</sup> : |     |
| 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                      | (3) |
| 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]   |                                                                                                                                                                                                                                                          |     |
| 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   |

| PCT CODE         | DESCRIPTION                                                                          | CD% |
|------------------|--------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                  | (3) |
| <b>53.07</b>     | <b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>                |     |
| 5307.1000        | -Single                                                                              | 10  |
| 5307.2000        | -Multiple (folded) or cabled                                                         | 10  |
| <b>53.08</b>     | <b>Yarn of other vegetable textile fibres; paper yarn.</b>                           |     |
| 5308.1000        | -Coir yarn                                                                           | 10  |
| 5308.2000        | -True hemp yarn                                                                      | 10  |
| 5308.9000        | -Other                                                                               | 10  |
| <b>53.09</b>     | <b>Woven fabrics of flax.</b>                                                        |     |
|                  | -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  |
| <b>53.10</b>     | <b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>       |     |
| 5310.1000        | -Unbleached                                                                          | 25  |
|                  | -Other:                                                                              |     |
| 5310.9010        | - - - Jute (hessian cloth)                                                           | 25  |
| 5310.9090        | - - - Other                                                                          | 25  |
| <b>5311.0000</b> | <b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b> | 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                              | (3) |
| 54.01     | <b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>                                                               |     |
| 5401.1000 | -Of synthetic filaments                                                                                                                          | 10  |
|           | -Of artificial filaments:                                                                                                                        |     |
| 5401.2010 | --- Of viscose rayon                                                                                                                             | 5   |
| 5401.2090 | --- Other                                                                                                                                        | 5   |
| 54.02     | <b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b> |     |
|           | - 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  |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                     | (3) |
| 54.03     | <b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>                                                                                      |     |
| 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     | <b>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.</b>    |     |
|           | - Monofilament :                                                                                                                                                                                                                        |     |
| 5404.1100 | - - Elastomeric                                                                                                                                                                                                                         | 10  |
| 5404.1200 | - - Other, of polypropylene                                                                                                                                                                                                             | 10  |
| 5404.1900 | - - Other                                                                                                                                                                                                                               | 10  |
| 5404.9000 | -Other                                                                                                                                                                                                                                  | 10  |
| 5405.0000 | <b>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.</b> | 10  |
| 5406.0000 | <b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>                                                                                                                                                       | 10  |
| 54.07     | <b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>                                                                                                                      |     |
| 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 or 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  |

| PCT CODE     | DESCRIPTION                                                                                                           | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                   | (3) |
| 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  |
| 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: |     |
| 5407.8100    | -- Unbleached or bleached                                                                                             | 15  |
| 5407.8200    | -- Dyed                                                                                                               | 15  |
| 5407.8300    | -- Of yarns of different colours                                                                                      | 15  |
| 5407.8400    | -- Printed                                                                                                            | 15  |
|              | -Other woven fabrics:                                                                                                 |     |
| 5407.9100    | -- Unbleached or bleached                                                                                             | 15  |
| 5407.9200    | -- Dyed                                                                                                               | 15  |
| 5407.9300    | -- Of yarns of different colours                                                                                      | 15  |
| 5407.9400    | -- Printed                                                                                                            | 15  |
| <b>54.08</b> | <b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>   |     |
| 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  |
|              | -Other woven fabrics:                                                                                                 |     |
| 5408.3100    | -- Unbleached or 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% |
|--------------|------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                      | (3) |
| <b>55.01</b> | <b>Synthetic filament tow.</b>                                                           |     |
| 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  |
| <b>55.02</b> | <b>Artificial filament tow.</b>                                                          |     |
| 5502.0010    | - - - Of viscose rayon                                                                   | 5   |
| 5502.0090    | - - - Other                                                                              | 10  |
| <b>55.03</b> | <b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>  |     |
|              | - 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  |
| <b>55.04</b> | <b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b> |     |
| 5504.1000    | -Of viscose rayon                                                                        | 5   |
| 5504.9000    | -Other                                                                                   | 5   |
| <b>55.05</b> | <b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>       |     |
| 5505.1000    | -Of synthetic fibres                                                                     | 10  |
| 5505.2000    | -Of artificial fibres                                                                    | 10  |
| <b>55.06</b> | <b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>      |     |
| 5506.1000    | -Of nylon or other polyamides                                                            | 5   |
| 5506.2000    | -Of polyesters                                                                           | 10  |
| 5506.3000    | -Acrylic or modacrylic                                                                   | 10  |
| 5506.9000    | -Other                                                                                   | 10  |

| PCT CODE  | DESCRIPTION                                                                              | CD% |
|-----------|------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                      | (3) |
| 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:                                     |     |
| 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.       |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                             | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                     | (3) |
| 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  |
| <b>55.12</b> | <b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>                                                                          |     |
|              | -Containing 85 % or more by weight of polyester staple fibres:                                                                                                                          |     |
| 5512.1100    | -- Unbleached or bleached                                                                                                                                                               | 15  |
| 5512.1900    | -- Other                                                                                                                                                                                | 15  |
|              | -Containing 85 % or more by weight of acrylic or modacrylic staple fibres:                                                                                                              |     |
| 5512.2100    | -- Unbleached or bleached                                                                                                                                                               | 15  |
| 5512.2900    | -- Other                                                                                                                                                                                | 15  |
|              | -Other:                                                                                                                                                                                 |     |
| 5512.9100    | -- Unbleached or bleached                                                                                                                                                               | 15  |
|              | -- Other:                                                                                                                                                                               |     |
| 5512.9910    | --- For shirtings                                                                                                                                                                       | 15  |
| 5512.9990    | --- Other                                                                                                                                                                               | 15  |
| <b>55.13</b> | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b> |     |
|              | -Unbleached or bleached:                                                                                                                                                                |     |
| 5513.1100    | -- Of polyester staple fibres, plain weave                                                                                                                                              | 15  |
| 5513.1200    | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                                       | 15  |
| 5513.1300    | -- Other woven fabrics of polyester staple fibres                                                                                                                                       | 15  |
| 5513.1900    | -- Other woven fabrics                                                                                                                                                                  | 15  |
|              | -Dyed:                                                                                                                                                                                  |     |
| 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  |
| <b>55.14</b> | <b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>     |     |
|              | -Unbleached or bleached:                                                                                                                                                                |     |
| 5514.1100    | -- Of polyester staple fibres, plain weave                                                                                                                                              | 15  |
| 5514.1200    | - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres                                                                                                       | 15  |
| 5514.1900    | -- Other woven fabrics                                                                                                                                                                  | 15  |
|              | -Dyed:                                                                                                                                                                                  |     |
| 5514.2100    | -- Of polyester staple fibres, plain weave                                                                                                                                              | 15  |

| PGT CODE     | DESCRIPTION                                                                                                             | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                     | (3) |
| 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  |
| 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  |
| <b>55.15</b> | <b>Other woven fabrics of synthetic staple fibres.</b>                                                                  |     |
|              | -Of polyester staple fibres:                                                                                            |     |
|              | -- Mixed mainly or solely with viscose rayon staple fibres:                                                             |     |
| 5515.1110    | - - - For shirtings                                                                                                     | 15  |
| 5515.1190    | - - - Other                                                                                                             | 15  |
| 5515.1200    | -- Mixed mainly or solely with man-made filaments                                                                       | 15  |
| 5515.1300    | -- Mixed mainly or solely with wool or fine animal hair                                                                 | 15  |
| 5515.1900    | -- Other                                                                                                                | 15  |
|              | -Of acrylic or modacrylic staple fibres:                                                                                |     |
| 5515.2100    | -- Mixed mainly or solely with man-made filaments                                                                       | 15  |
| 5515.2200    | -- Mixed mainly or solely with wool or fine animal hair                                                                 | 15  |
| 5515.2900    | -- Other                                                                                                                | 15  |
|              | -Other woven fabrics:                                                                                                   |     |
| 5515.9100    | -- Mixed mainly or solely with man-made filaments                                                                       | 15  |
| 5515.9900    | -- Other                                                                                                                | 15  |
| <b>55.16</b> | <b>Woven fabrics of artificial staple fibres.</b>                                                                       |     |
|              | -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:                   |     |

| PCT CODE  | DESCRIPTION                      | CD% |
|-----------|----------------------------------|-----|
| (1)       | (2)                              | (3) |
| 5516.4100 | -- Unbleached or bleached        | 15  |
| 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); or
  - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).
- 2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3.- 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% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                               | (3) |
| <b>56.01</b> | <b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>                                       |     |
|              | -Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:                                                                     |     |
| 5601.1010    | - - - Sanitary towels and tampons                                                                                                                                                 | 25  |
| 5601.1020    | - - - Napkins and napkin liners for babies                                                                                                                                        | 25  |
| 5601.1030    | - - - Nappies of wadding                                                                                                                                                          | 25  |
| 5601.1040    | - - - Diapers of waddings                                                                                                                                                         | 25  |
| 5601.1090    | - - - Other                                                                                                                                                                       | 25  |
|              | -Wadding; other articles of wadding:                                                                                                                                              |     |
| 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  |
| <b>56.02</b> | <b>Felt, whether or not impregnated, coated, covered or laminated.</b>                                                                                                            |     |
| 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  |
| <b>56.03</b> | <b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>                                                                                                       |     |
|              | -Of man-made filaments:                                                                                                                                                           |     |
| 5603.1100    | - - Weighing not more than 25 g/m <sup>2</sup>                                                                                                                                    | 15  |
| 5603.1200    | - - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>                                                                                                  | 15  |
| 5603.1300    | - - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>                                                                                                 | 15  |
| 5603.1400    | - - Weighing more than 150 g/m <sup>2</sup>                                                                                                                                       | 15  |
|              | -Other:                                                                                                                                                                           |     |
| 5603.9100    | - - Weighing not more than 25 g/m <sup>2</sup>                                                                                                                                    | 15  |
| 5603.9200    | - - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>                                                                                                  | 20  |
| 5603.9300    | - - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>                                                                                                 | 15  |
| 5603.9400    | - - Weighing more than 150 g/m <sup>2</sup>                                                                                                                                       | 15  |
| <b>56.04</b> | <b>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.</b> |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                 | (3) |
| 5604.1000 | -Rubber thread and cord, textile covered                                                                                                                                                            | 10  |
| 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.

- 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.
- This Chapter does not cover floor covering underlays.

| PCT CODE  | DESCRIPTION                                                                 | CD% |
|-----------|-----------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                         | (3) |
| 57.01     | Carpets and other textile floor coverings, knotted, whether or not made up. |     |
|           | -Of wool or fine animal hair:                                               |     |
| 5701.1010 | - - - Carpets                                                               | 25  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                      | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                              | (3) |
| 5701.1020    | - - - Rugs                                                                                                                                                                       | 25  |
| 5701.1090    | - - - Other                                                                                                                                                                      | 25  |
| 5701.9000    | -Of other textile materials                                                                                                                                                      | 25  |
| <b>57.02</b> | <b>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.</b> |     |
| 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:                                                                                                                                                 |     |
| 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  |
| <b>57.03</b> | <b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>                                                                                                |     |
| 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    | - - - Of a kind used in motor cars and vehicles other than those specified under heading 5703.2020.                                                                              | 15  |
| 5703.2090    | - - - Other                                                                                                                                                                      | 10  |
|              | -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  |



| PCT CODE         | DESCRIPTION                                                                                               | CD%       |
|------------------|-----------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                       | (3)       |
| 5703.3030        | - - - Of a kind used in motor cars and vehicles other than those specified under heading 5703.3020.       | 15        |
| 5703.3090        | - - - Other                                                                                               | 10        |
| 5703.9000        | -Of other textile materials                                                                               | 25        |
| <b>57.04</b>     | <b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b> |           |
| 5704.1000        | -Tiles, having a maximum surface area of 0.3 m <sup>2</sup>                                               | 10        |
| 5704.9000        | -Other                                                                                                    | 25        |
| <b>5705.0000</b> | <b>Other carpets and other textile floor coverings, whether or not made up.</b>                           | <b>25</b> |

### 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 selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 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% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                          | (3) |
| <b>58.01</b>     | <b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>                                                                                                |     |
| 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  |
| 5801.2400        | -- Warp pile fabrics, épinglé (uncut)                                                                                                                                                        | 25  |
| 5801.2500        | -- Warp pile fabrics, cut                                                                                                                                                                    | 25  |
| 5801.2600        | -- Chenille 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  |
| 5801.3400        | -- Warp pile fabrics, épinglé (uncut)                                                                                                                                                        | 25  |
| 5801.3500        | -- Warp pile fabrics, cut                                                                                                                                                                    | 25  |
| 5801.3600        | -- Chenille fabrics                                                                                                                                                                          | 25  |
| 5801.9000        | -Of other textile materials                                                                                                                                                                  | 25  |
| <b>58.02</b>     | <b>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.</b>                            |     |
|                  | -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  |
| <b>5803.0000</b> | <b>Gauze, other than narrow fabrics of heading 58.06.</b>                                                                                                                                    | 25  |
| <b>58.04</b>     | <b>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.</b>            |     |
| 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  |
| <b>5805.0000</b> | <b>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.</b> | 25  |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                | CD% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                        | (3) |
| <b>58.06</b>     | <b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>                                                |     |
| 5806.1000        | -Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics                                                                                                             | 25  |
| 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   |
| <b>58.07</b>     | <b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>                                                                         |     |
|                  | -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  |
| <b>58.08</b>     | <b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>                                                 |     |
| 5808.1000        | -Braids in the piece                                                                                                                                                                                       | 25  |
| 5808.9000        | -Other                                                                                                                                                                                                     | 25  |
| <b>5809.0000</b> | <b>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.</b> | 25  |
| <b>58.10</b>     | <b>Embroidery in the piece, in strips or in motifs.</b>                                                                                                                                                    |     |
| 5810.1000        | -Embroidery without visible ground                                                                                                                                                                         | 25  |
|                  | -Other embroidery:                                                                                                                                                                                         |     |
| 5810.9100        | -- Of cotton                                                                                                                                                                                               | 25  |
| 5810.9200        | -- Of man-made fibres                                                                                                                                                                                      | 25  |
| 5810.9900        | -- Of other textile materials                                                                                                                                                                              | 25  |
| <b>5811.0000</b> | <b>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.</b>                | 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/m<sup>2</sup>; or
  - (ii) Weighing more than 1,500 g/m<sup>2</sup> 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% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                            | (3) |
| 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:                                                                                                                                                                                                                                        |     |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                 | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                         | (3) |
| 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 <sup>2</sup>                                                                                                                                                                                                                                                                                                  | 5   |
| 5911.3200 | -- Weighing 650 g/m <sup>2</sup> 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% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                           | (3) |
| <b>60.01</b> | <b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>                                                                                   |     |
| 6001.1000    | - "Long pile" fabrics                                                                                                                                                         | 25  |
|              | - Looped pile fabrics:                                                                                                                                                        |     |
| 6001.2100    | -- Of cotton                                                                                                                                                                  | 25  |
| 6001.2200    | -- Of man-made fibres                                                                                                                                                         | 25  |
| 6001.2900    | -- Of other textile materials                                                                                                                                                 | 25  |
|              | - Other:                                                                                                                                                                      |     |
| 6001.9100    | -- Of cotton                                                                                                                                                                  | 25  |
| 6001.9200    | -- Of man-made fibres                                                                                                                                                         | 20  |
| 6001.9900    | -- Of other textile materials                                                                                                                                                 | 25  |
| <b>60.02</b> | <b>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.</b> |     |
| 6002.4000    | - Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread                                                                                       | 20  |
| 6002.9000    | - Other                                                                                                                                                                       | 25  |
| <b>60.03</b> | <b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>                                                               |     |
| 6003.1000    | - Of wool or fine animal hair                                                                                                                                                 | 25  |
| 6003.2000    | - Of cotton                                                                                                                                                                   | 25  |
| 6003.3000    | - Of synthetic fibres                                                                                                                                                         | 25  |
| 6003.4000    | - Of artificial fibres                                                                                                                                                        | 25  |
| 6003.9000    | - Other                                                                                                                                                                       | 25  |
| <b>60.04</b> | <b>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.</b>     |     |
| 6004.1000    | - Containing by weight 5% or more of elastomeric yarn but not containing rubber thread                                                                                        | 25  |
| 6004.9000    | - Other                                                                                                                                                                       | 25  |
| <b>60.05</b> | <b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>                                                    |     |
|              | - Of cotton:                                                                                                                                                                  |     |
| 6005.2100    | -- Unbleached or bleached                                                                                                                                                     | 25  |
| 6005.2200    | -- Dyed                                                                                                                                                                       | 25  |
| 6005.2300    | -- Of yarns of different colours                                                                                                                                              | 25  |
| 6005.2400    | -- Printed                                                                                                                                                                    | 25  |
|              | - Of synthetic fibres:                                                                                                                                                        |     |
| 6005.3100    | -- Unbleached or bleached                                                                                                                                                     | 25  |
| 6005.3200    | -- Dyed                                                                                                                                                                       | 25  |
| 6005.3300    | -- Of yarns of different colours                                                                                                                                              | 25  |
| 6005.3400    | -- Printed                                                                                                                                                                    | 25  |
|              | - Of artificial fibres:                                                                                                                                                       |     |
| 6005.4100    | -- Unbleached or bleached                                                                                                                                                     | 25  |
| 6005.4200    | -- Dyed                                                                                                                                                                       | 25  |
| 6005.4300    | -- Of yarns of different colours                                                                                                                                              | 25  |
| 6005.4400    | -- Printed                                                                                                                                                                    | 25  |



| PCT CODE     | DESCRIPTION                                | CD% |
|--------------|--------------------------------------------|-----|
| (1)          | (2)                                        | (3) |
| 6005.9000    | -Other                                     | 25  |
| <b>60.06</b> | <b>Other knitted or crocheted fabrics.</b> |     |
| 6006.1000    | -Of wool or fine animal hair               | 25  |
|              | -Of cotton:                                |     |
| 6006.2100    | -- Unbleached or bleached                  | 25  |
| 6006.2200    | -- Dyed                                    | 25  |
| 6006.2300    | -- Of yarns of different colours           | 25  |
| 6006.2400    | -- Printed                                 | 25  |
|              | -Of synthetic fibres:                      |     |
| 6006.3100    | -- Unbleached or bleached                  | 25  |
| 6006.3200    | -- Dyed                                    | 25  |
| 6006.3300    | -- Of yarns of different colours           | 25  |
| 6006.3400    | -- Printed                                 | 25  |
|              | -Of artificial fibres:                     |     |
| 6006.4100    | -- Unbleached or bleached                  | 25  |
| 6006.4200    | -- Dyed                                    | 25  |
| 6006.4300    | -- Of yarns of different colours           | 25  |
| 6006.4400    | -- Printed                                 | 25  |
| 6006.9000    | -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 average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 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; it also covers babies' napkins;
- (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% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                             | (3) |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                               | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                       | (3) |
| 6101.3000    | -Of man-made fibres                                                                                                                                                                                       | 25  |
| 6101.9000    | -Of other textile materials                                                                                                                                                                               | 25  |
| <b>61.02</b> | <b>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.</b> |     |
| 6102.1000    | -Of wool or fine animal hair                                                                                                                                                                              | 25  |
| 6102.2000    | -Of cotton                                                                                                                                                                                                | 25  |
| 6102.3000    | -Of man-made fibres                                                                                                                                                                                       | 25  |
| 6102.9000    | -Of other textile materials                                                                                                                                                                               | 25  |
| <b>61.03</b> | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>                                              |     |
| 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  |
| <b>61.04</b> | <b>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.</b>          |     |
|              | -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  |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                         | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                 | (3) |
| 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  |
| <b>61.05</b> | <b>Men's or boys' shirts, knitted or crocheted.</b>                                                                                                                 |     |
| 6105.1000    | -Of cotton                                                                                                                                                          | 25  |
| 6105.2000    | -Of man-made fibres                                                                                                                                                 | 25  |
| 6105.9000    | -Of other textile materials                                                                                                                                         | 25  |
| <b>61.06</b> | <b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>                                                                                   |     |
| 6106.1000    | -Of cotton                                                                                                                                                          | 25  |
| 6106.2000    | -Of man-made fibres                                                                                                                                                 | 25  |
| 6106.9000    | -Of other textile materials                                                                                                                                         | 25  |
| <b>61.07</b> | <b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>                               |     |
|              | -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  |
| <b>61.08</b> | <b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b> |     |
|              | -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:                                                                                                                                          |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                  | CD% |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                          | (3) |
| 6100.3100        | -- 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  |
| <b>61.09</b>     | <b>T-shirts, singlets and other vests, knitted or crocheted.</b>                                                                                                                                             |     |
| 6109.1000        | -Of cotton                                                                                                                                                                                                   | 25  |
|                  | -Of other textile materials:                                                                                                                                                                                 |     |
| 6109.9010        | --- Baluchi/Peshawari vest                                                                                                                                                                                   | 25  |
| 6109.9090        | --- Other                                                                                                                                                                                                    | 25  |
| <b>61.10</b>     | <b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>                                                                                                                 |     |
|                  | -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  |
| <b>61.11</b>     | <b>Babies' garments and clothing accessories, knitted or crocheted.</b>                                                                                                                                      |     |
| 6111.2000        | -Of cotton                                                                                                                                                                                                   | 25  |
| 6111.3000        | -Of synthetic fibres                                                                                                                                                                                         | 25  |
| 6111.9000        | -Of other textile materials                                                                                                                                                                                  | 25  |
| <b>61.12</b>     | <b>Track suits, ski suits and swimwear, knitted or crocheted.</b>                                                                                                                                            |     |
|                  | -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  |
| <b>6113.0000</b> | <b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>                                                                                                                   | 25  |
| <b>61.14</b>     | <b>Other garments, knitted or crocheted.</b>                                                                                                                                                                 |     |
| 6114.2000        | -Of cotton                                                                                                                                                                                                   | 25  |
| 6114.3000        | -Of man-made fibres                                                                                                                                                                                          | 25  |
| 6114.9000        | -Of other textile materials                                                                                                                                                                                  | 25  |
| <b>61.15</b>     | <b>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.</b> |     |

| PCT CODE     | DESCRIPTION                                                                                                                         | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                 | (3) |
|              | - 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  |
| <b>61.16</b> | <b>Gloves, mittens and mitts, knitted or crocheted.</b>                                                                             |     |
| 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  |
| <b>61.17</b> | <b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b> |     |
|              | -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; it also covers babies' napkins;
  - (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% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                 | (3) |
| <b>62.01</b> | <b>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.</b>    |     |
|              | -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  |
| <b>62.02</b> | <b>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.</b> |     |
|              | -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  |
| 6202.9300    | -- Of man-made fibres                                                                                                                                                               | 25  |
| 6202.9900    | -- Of other textile materials                                                                                                                                                       | 25  |
| <b>62.03</b> | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>                                              |     |
|              | -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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                        | (3) |
| 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  |
| <b>62.04</b> | <b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b> |     |
|              | -Suits:                                                                                                                                                                    |     |
| 6204.1100    | -- Of wool or fine animal hair                                                                                                                                             | 25  |
| 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  |
|              | -- Of synthetic fibres:                                                                                                                                                    |     |
| 6204.6310    | --- Ghagra                                                                                                                                                                 | 25  |
| 6204.6320    | --- Charara                                                                                                                                                                | 25  |

| PCT CODE     | DESCRIPTION                                                 | CD% |
|--------------|-------------------------------------------------------------|-----|
| (1)          | (2)                                                         | (3) |
| 6204.6390    | --- Other                                                   | 25  |
|              | -- Of other textile materials:                              |     |
| 6204.6910    | --- Ghagra                                                  | 25  |
| 6204.6920    | --- Charara                                                 | 25  |
| 6204.6990    | --- Other                                                   | 25  |
| <b>62.05</b> | <b>Men's or boys' shirts.</b>                               |     |
|              | -Of cotton:                                                 |     |
| 6205.2010    | --- Baluchi kameez                                          | 25  |
| 6205.2020    | --- Kurta                                                   | 25  |
| 6105.2090    | --- 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  |
| <b>62.06</b> | <b>Women's or girls' blouses, shirts and shirt-blouses.</b> |     |
| 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  |
|              | -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  |
|              | -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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                             | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                     | (3) |
| <b>62.08</b> | <b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.</b> |     |
|              | -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  |
| 6208.9200    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6208.9900    | -- Of other textile materials                                                                                                                                           | 25  |
| <b>62.09</b> | <b>Babies' garments and clothing accessories.</b>                                                                                                                       |     |
|              | -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  |
| 6209.9020    | --- Babies' clothing accessories                                                                                                                                        | 25  |
| 6209.9090    | --- Other                                                                                                                                                               | 25  |
| <b>62.10</b> | <b>Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>                                                                                      |     |
| 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  |
| <b>62.11</b> | <b>Track suits, ski suits and swimwear; other garments.</b>                                                                                                             |     |
|              | -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':                                                                                                                                     |     |
| 6211.4100    | -- Of wool or fine animal hair                                                                                                                                          | 25  |
| 6211.4200    | -- Of cotton                                                                                                                                                            | 25  |
| 6211.4300    | -- Of man-made fibres                                                                                                                                                   | 25  |
| 6211.4900    | -- Of other textile materials                                                                                                                                           | 25  |
| <b>62.12</b> | <b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>                           |     |

| PCT CODE     | DESCRIPTION                                                                                                                 | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                         | (3) |
| 6212.1000    | -Brassieres                                                                                                                 | 25  |
| 6212.2000    | -Girdles and panty-girdles                                                                                                  | 25  |
| 6212.3000    | -Corselettes                                                                                                                | 25  |
| 6212.9000    | -Other                                                                                                                      | 25  |
| <b>62.13</b> | <b>Handkerchiefs.</b>                                                                                                       |     |
| 6213.2000    | -Of cotton                                                                                                                  | 25  |
| 6213.9000    | -Of other textile materials                                                                                                 | 25  |
| <b>62.14</b> | <b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>                                                            |     |
| 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  |
| <b>62.15</b> | <b>Ties, bow ties and cravats.</b>                                                                                          |     |
| 6215.1000    | -Of silk or silk waste                                                                                                      | 25  |
| 6215.2000    | -of man-made fibres                                                                                                         | 25  |
| 6215.9000    | -Of other textile materials                                                                                                 | 25  |
| <b>62.16</b> | <b>Gloves, mittens and mitts.</b>                                                                                           |     |
| 6216.0010    | --- Gloves                                                                                                                  | 25  |
| 6216.0020    | --- Mittens and mitts                                                                                                       | 25  |
| <b>62.17</b> | <b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b> |     |
| 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% |
|--------------|----------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                          | (3) |
|              | <b>I.- OTHER MADE UP TEXTILE ARTICLES</b>                                                    |     |
| <b>63.01</b> | <b>Blankets and travelling rugs.</b>                                                         |     |
| 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  |
| <b>63.02</b> | <b>Bed linen, table linen, toilet linen and kitchen linen.</b>                               |     |
|              | -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  |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                               | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                       | (3) |
| 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  |
| 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  |
| <b>63.03</b> | <b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>                          |     |
|              | -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  |
| <b>63.04</b> | <b>Other furnishing articles, excluding those of heading 94.04.</b>                                       |     |
|              | -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  |
| <b>63.05</b> | <b>Sacks and bags, of a kind used for the packing of goods.</b>                                           |     |
| 6305.1000    | -Of jute or of other textile bast fibres of heading 53.03                                                 | 25  |
| 6305.2000    | -Of cotton                                                                                                | 25  |
|              | -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  |
| <b>63.06</b> | <b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.</b> |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                      | (3) |
|           | -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  |
|           | -Other:                                                                                                                                                                                                                  |     |
| 6306.9100 | -- Of cotton                                                                                                                                                                                                             | 25  |
| 6306.9900 | -- Of other textile materials                                                                                                                                                                                            | 25  |
| 63.07     | <b>Other made up articles, including dress patterns.</b>                                                                                                                                                                 |     |
|           | -Floor cloths, dish-cloths, dusters and similar cleaning cloths:                                                                                                                                                         |     |
| 6307.1010 | --- Dish-cloth                                                                                                                                                                                                           | 25  |
| 6307.1020 | --- Wash-cloth                                                                                                                                                                                                           | 25  |
| 6307.1030 | --- Dusters                                                                                                                                                                                                              | 25  |
| 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  |
|           | <b>II. SETS</b>                                                                                                                                                                                                          |     |
| 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  |
|           | <b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>                                                                                                                                                                |     |
| 6309.0000 | Worn clothing and other worn articles.                                                                                                                                                                                   | 5   |
| 63.10     | <b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>                                                                            |     |
| 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% |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                        | (3) |
| <b>64.01</b> | <b>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.</b> |     |
| 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  |
| <b>64.02</b> | <b>Other footwear with outer soles and uppers of rubber or plastics.</b>                                                                                                                                                   |     |
|              | -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  |
| <b>64.03</b> | <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>                                                                                                                |     |
|              | -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  |
| <b>64.04</b> | <b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>                                                                                                      |     |
|              | -Footwear with outer soles of rubber or plastics:                                                                                                                                                                          |     |
| 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  |
| <b>64.05</b> | <b>Other footwear.</b>                                                                                                                                                                                                     |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                      | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                              | (3) |
| 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  |
|           | -Other:                                                                                                                                                                                                          |     |
| 6406.9100 | -- Of wood                                                                                                                                                                                                       | 25  |
| 6406.9900 | -- Of other materials                                                                                                                                                                                            | 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% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                               | (3) |
| 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  |
| 65.05     | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. |     |
| 6505.1000 | -Hair-nets                                                                                                                                                                                                                        | 20  |

| PCT CODE         | DESCRIPTION                                                                                          | CD% |
|------------------|------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                  | (3) |
| 6505.9000        | -Other                                                                                               | 20  |
| <b>65.06</b>     | <b>Other headgear, whether or not lined or trimmed.</b>                                              |     |
| 6506.1000        | -Safety headgear                                                                                     | 20  |
|                  | -Other:                                                                                              |     |
| 6506.9100        | -- Of rubber or of plastics                                                                          | 20  |
| 6506.9900        | -- Of other materials                                                                                | 20  |
| <b>6507.0000</b> | <b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.</b> | 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% |
|--------------|-----------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                             | (3) |
| <b>66.01</b> | <b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b> |     |
| 6601.1000    | -Garden or similar umbrellas                                                                                    | 25  |
|              | -Other:                                                                                                         |     |
| 6601.9100    | -- Having a telescopic shaft                                                                                    | 25  |
| 6601.9900    | -- Other                                                                                                        | 25  |
| <b>66.02</b> | <b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>                                           |     |
| 6602.0010    | --- Walking sticks and seat sticks                                                                              | 25  |
| 6602.0090    | --- Other                                                                                                       | 25  |
| <b>66.03</b> | <b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>                                  |     |
| 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                  | (3) |
| 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);
- (i) Articles of Chapter 91 (for example, clocks and clock cases);
- (j) 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 96.02, 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
- (m) 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% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                               | (3) |
| 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). |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                     | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                             | (3) |
| 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                                                                                                                                                                                                                                                                                             | 25  |
| 6802.2300 | -- Granite                                                                                                                                                                                                                                                                                                                      | 25  |
| 6802.2900 | -- Other stone                                                                                                                                                                                                                                                                                                                  | 25  |
|           | - Other:                                                                                                                                                                                                                                                                                                                        |     |
| 6802.9100 | -- Marble, travertine and alabaster                                                                                                                                                                                                                                                                                             | 25  |
| 6802.9200 | -- Other calcareous stone                                                                                                                                                                                                                                                                                                       | 25  |
| 6802.9300 | -- Granite                                                                                                                                                                                                                                                                                                                      | 25  |
| 6802.9900 | -- Other stone                                                                                                                                                                                                                                                                                                                  | 25  |
| 6803.0000 | <b>Worked slate and articles of slate or of agglomerated slate.</b>                                                                                                                                                                                                                                                             | 25  |
| 68.04     | <b>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.</b> |     |
| 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     | <b>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.</b>                                                                                                                                  |     |
| 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     | <b>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.</b>                |     |
| 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  |
| 68.07     | <b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>                                                                                                                                                                                                                           |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                            | (3) |
| 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  |
| 6811.8300 | - - Tubes, pipes and tube or pipe fittings                                                                                                                                                                                                                                                                     | 25  |
| 6811.8900 | - - Other articles                                                                                                                                                                                                                                                                                             | 25  |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                            | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                    | (3) |
| <b>68.13</b> | <b>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.</b> |     |
|              | - Containing asbestos:                                                                                                                                                                                                                                                                                 |     |
| 6813.2010    | --- Of asbestos for vehicles of heading 87.11                                                                                                                                                                                                                                                          | 35  |
| 6813.2020    | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                  | 35  |
| 6813.2090    | --- Other                                                                                                                                                                                                                                                                                              | 35  |
|              | - Not containing asbestos:                                                                                                                                                                                                                                                                             |     |
|              | -- Brake linings and pads:                                                                                                                                                                                                                                                                             |     |
| 6813.8110    | --- Of asbestos for vehicles of heading 87.11                                                                                                                                                                                                                                                          | 35  |
| 6813.8120    | --- Other for motor cars and vehicles                                                                                                                                                                                                                                                                  | 35  |
| 6813.8190    | --- Other                                                                                                                                                                                                                                                                                              | 35  |
| 6813.8900    | -- Other                                                                                                                                                                                                                                                                                               | 25  |
| <b>68.14</b> | <b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>                                                                                                                                            |     |
| 6814.1000    | -Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support                                                                                                                                                                                                          | 25  |
| 6814.9000    | -Other                                                                                                                                                                                                                                                                                                 | 25  |
| <b>68.15</b> | <b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>                                                                                                                                |     |
| 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                            | (3) |
|           | <b>I-GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>                                                                                                                                  |     |
| 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 <sub>2</sub> O <sub>3</sub> :                                                                              |     |
| 6902.1010 | --- Capable of resisting temperature upto 1600 °C                                                                                                                                                                              | 25  |
| 6902.1090 | --- Other                                                                                                                                                                                                                      | 5   |
|           | -Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) 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  |
| 6902.9090 | --- Other                                                                                                                                                                                                                      | 10  |
| 69.03     | <b>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.</b> |     |
| 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 <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> ):                                                                    |     |
| 6903.2010 | --- Cold tundish lining sets, slide gate refractory sets & nozzles                                                                                                                                                             | 20  |
| 6903.2090 | --- Other                                                                                                                                                                                                                      | 10  |
|           | -Other:                                                                                                                                                                                                                        |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                        | CD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                | (3) |
| 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  |
|                  | <b>II.- OTHER CERAMIC PRODUCTS</b>                                                                                                                                                                                                                 |     |
| <b>69.04</b>     | <b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>                                                                                                                                                             |     |
| 6904.1000        | -Building bricks                                                                                                                                                                                                                                   | 25  |
| 6904.9000        | -Other                                                                                                                                                                                                                                             | 25  |
| <b>69.05</b>     | <b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>                                                                                                                         |     |
| 6905.1000        | -Roofing tiles                                                                                                                                                                                                                                     | 25  |
| 6905.9000        | -Other                                                                                                                                                                                                                                             | 25  |
| <b>6906.0000</b> | <b>Ceramic pipes, conduits, guttering and pipe fittings.</b>                                                                                                                                                                                       | 25  |
| <b>69.07</b>     | <b>Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.</b>                                                                                                           |     |
| 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                                                                      | 25  |
| 6907.9000        | -Other                                                                                                                                                                                                                                             | 25  |
| <b>69.08</b>     | <b>Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.</b>                                                                                                               |     |
| 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                                                                      | 25  |
|                  | -Other:                                                                                                                                                                                                                                            |     |
| 6908.9010        | - - - Tiles                                                                                                                                                                                                                                        | 25  |
| 6908.9090        | - - - Other                                                                                                                                                                                                                                        | 25  |
| <b>69.09</b>     | <b>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.</b> |     |
|                  | -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  |
| <b>69.10</b>     | <b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>                                                                                               |     |
|                  | -Of porcelain or china:                                                                                                                                                                                                                            |     |
| 6910.1010        | - - - Wash basin                                                                                                                                                                                                                                   | 25  |
| 6910.1020        | - - - Bath tubs ceramic                                                                                                                                                                                                                            | 25  |

| PCT CODE     | DESCRIPTION                                                                                                             | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                     | (3) |
| 6910.1030    | --- Bidets ceramic                                                                                                      | 25  |
| 6910.1040    | --- Cisterns ceramic                                                                                                    | 25  |
| 6910.1050    | --- Sink ceramic                                                                                                        | 25  |
| 6910.1060    | --- Toilet ceramic                                                                                                      | 25  |
| 6910.1070    | --- Urinals ceramic                                                                                                     | 25  |
| 6910.1080    | --- Water closet pans                                                                                                   | 25  |
| 6910.1090    | --- Other                                                                                                               | 25  |
| 6910.9000    | -Other                                                                                                                  | 25  |
| <b>69.11</b> | <b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>                     |     |
|              | -Tableware and kitchenware:                                                                                             |     |
| 6911.1010    | --- Dinner sets                                                                                                         | 25  |
| 6911.1020    | --- Dishes                                                                                                              | 25  |
| 6911.1030    | --- Plates                                                                                                              | 25  |
| 6911.1040    | --- Tea cups and saucers                                                                                                | 25  |
| 6911.1090    | --- Other                                                                                                               | 25  |
| 6911.9000    | -Other                                                                                                                  | 25  |
| <b>69.12</b> | <b>Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china.</b> |     |
| 6912.0010    | --- Tableware and kitchenware                                                                                           | 25  |
| 6912.0090    | --- Other                                                                                                               | 25  |
| <b>69.13</b> | <b>Statuettes and other ornamental ceramic articles.</b>                                                                |     |
| 6913.1000    | -Of porcelain or china                                                                                                  | 25  |
| 6913.9000    | -Other                                                                                                                  | 25  |
| <b>69.14</b> | <b>Other ceramic articles.</b>                                                                                          |     |
| 6914.1000    | -Of porcelain or china                                                                                                  | 25  |
| 6914.9000    | -Other                                                                                                                  | 25  |

## Chapter 70

### Glass and glassware

#### Notes.

1.- This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 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:
- glass is not regarded as "worked" by reason of any process it has undergone before annealing;
  - cutting to shape does not affect the classification of glass in sheets;
  - 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:
- Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60% by weight;
  - Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60% but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5% by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) 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 ( $\text{PbO}$ ) content by weight of 24%.

| PCT CODE  | DESCRIPTION                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                 | (3) |
| 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 $5 \times 10^{-6}$ 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  |

| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                   | CD%<br>(3) |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 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          |
| 7002.3990       | - - - Other                                                                                                                                                                          | 20         |
| 70.03           | <b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>                         |            |
|                 | -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           | <b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>                                     |            |
| 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           | <b>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.</b>                |            |
| 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           | <b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>                   |            |
| 7006.0010       | - - - Glass plates worked                                                                                                                                                            | 25         |
| 7006.0020       | - - - Glass sheet worked                                                                                                                                                             | 25         |
| 7006.0090       | - - - Other                                                                                                                                                                          | 25         |
| 70.07           | <b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>                                                                                                          |            |
|                 | -Toughened (tempered) safety glass:                                                                                                                                                  |            |
|                 | - - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:                                                                                       |            |
|                 | - - - For vehicles of chapter 87:                                                                                                                                                    |            |
| 7007.1111       | - - - - Rear and window glasses for vehicles of sub - heading 8704.3190                                                                                                              | 35         |
| 7007.1112       | - - - - 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         |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                          | DD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                  | (3) |
| 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 | --- Rear and window glasses for vehicles of sub - heading 8704.3190                                                                                                                                                  | 35  |
| 7007.2112 | --- 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  |
| 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  |
| 7013.2800 | -- Other                                                                                                                                                                                                             | 25  |



| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                  | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                                                                          | (3) |
|              | - 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 $5 \times 10^{-6}$ 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  |
| <b>70.14</b> | <b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>                                                                                                                                                                                                                                                                                         |     |
| 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  |
| <b>70.15</b> | <b>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.</b>                                                                                                                                                              |     |
| 7015.1000    | -Glasses for corrective spectacles                                                                                                                                                                                                                                                                                                                                                                           | 10  |
| 7015.9000    | -Other                                                                                                                                                                                                                                                                                                                                                                                                       | 10  |
| <b>70.16</b> | <b>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.</b> |     |
| 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  |
| <b>70.17</b> | <b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>                                                                                                                                                                                                                                                                                                             |     |
|              | -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 $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C                                                                                                                                                                                                                                                            | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                            | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                    | (3) |
| 7017.9000    | -Other                                                                                                                                                                                                                                                                                                                                                 | 5   |
| <b>70.18</b> | <b>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.</b> |     |
| 7018.1000    | -Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares                                                                                                                                                                                                                                                | 15  |
| 7018.2000    | -Glass microspheres not exceeding 1mm in diameter                                                                                                                                                                                                                                                                                                      | 10  |
|              | -Other:                                                                                                                                                                                                                                                                                                                                                |     |
| 7018.9010    | - - - Glass eyes                                                                                                                                                                                                                                                                                                                                       | 10  |
| 7018.9090    | - - - Other                                                                                                                                                                                                                                                                                                                                            | 25  |
| <b>70.19</b> | <b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).</b>                                                                                                                                                                                                                                                    |     |
|              | -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 <sup>2</sup> , 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  |
| <b>70.20</b> | <b>Other articles of glass.</b>                                                                                                                                                                                                                                                                                                                        |     |
| 7020.0010    | - - - Articles used for industrial purposes                                                                                                                                                                                                                                                                                                            | 10  |
| 7020.0020    | - - - For vacuum flasks                                                                                                                                                                                                                                                                                                                                | 25  |
| 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 2 (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;
  - (i) Umbrellas, walking-sticks or other articles of Chapter 66;
  - (j) 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 semiprecious stones, synthetic or reconstructed precious or semi-precious 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 7100.10, 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, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

| PCT CODE     | DESCRIPTION                                                                                                                                                                       | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                               | (3) |
|              | <b>I.-NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES</b>                                                                                                         |     |
| <b>71.01</b> | <b>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.</b> |     |
| 7101.1000    | -Natural pearls                                                                                                                                                                   | 5   |
|              | -Cultured pearls:                                                                                                                                                                 |     |
| 7101.2100    | -- Unworked                                                                                                                                                                       | 5   |
| 7101.2200    | -- Worked                                                                                                                                                                         | 5   |
| <b>71.02</b> | <b>Diamonds, whether or not worked, but not mounted or set.</b>                                                                                                                   |     |
| 7102.1000    | -Unsorted                                                                                                                                                                         | 0   |
|              | -Industrial:                                                                                                                                                                      |     |
| 7102.2100    | -- Unworked or simply sawn, cleaved or bruted                                                                                                                                     | 5   |
| 7102.2900    | -- Other                                                                                                                                                                          | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                               | CD%        |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| (1)       | (2)                                                                                                                                                                                                                                                       | (3)        |
|           | -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          |
| 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          |
|           | <b>II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>                                                                                                                                                                                           |            |
| 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          |
|           | -- Other semi-manufactured forms:                                                                                                                                                                                                                         |            |
| 7108.1310 | --- 5 Kg and above                                                                                                                                                                                                                                        | Rs.2500/Kg |
| 7108.1390 | --- Other                                                                                                                                                                                                                                                 | 5          |
|           | -Monetary:                                                                                                                                                                                                                                                |            |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                         | CD%        |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| (1)       | (2)                                                                                                                                                                                                                 | (3)        |
| 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          |
| 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.                                                                                           |            |

| PCT CODE     | DESCRIPTION                                                                                                            | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                    | (3) |
|              | -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   |
| <b>71.15</b> | <b>Other articles of precious metal or of metal clad with precious metal.</b>                                          |     |
| 7115.1000    | -Catalysts in the form of wire cloth or grill, of platinum                                                             | 5   |
| 7115.9000    | -Other                                                                                                                 | 5   |
| <b>71.16</b> | <b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b> |     |
| 7116.1000    | -Of natural or cultured pearls                                                                                         | 5   |
| 7116.2000    | -Of precious or semi-precious stones (natural, synthetic or reconstructed)                                             | 5   |
| <b>71.17</b> | <b>Imitation jewellery.</b>                                                                                            |     |
|              | -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  |
| <b>71.18</b> | <b>Coin.</b>                                                                                                           |     |
| 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;
- (i) 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**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese

- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 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.

(ii) **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 external dimension. Hollow bars and rods of iron 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% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                            | (3) |
|              | <b>I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM</b>                                                                                                                                                              |     |
| <b>72.01</b> | <b>Pig iron and, spiegeleisen in pigs, blocks or other primary form.</b>                                                                                                                                                       |     |
| 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   |
| <b>72.02</b> | <b>Ferro-alloys.</b>                                                                                                                                                                                                           |     |
|              | -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-manganese                                                                                                                                                                                                        | 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   |
| <b>72.03</b> | <b>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.</b> |     |
| 7203.1000    | -Ferrous products obtained by direct reduction of iron ore                                                                                                                                                                     | 0   |

| PCT CODE     | DESCRIPTION                                                                                                        | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                | (3) |
| 7203.9000    | -Other                                                                                                             | 0   |
| <b>72.04</b> | <b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>                                           |     |
|              | -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  |
| 7204.4990    | --- Other                                                                                                          | 0   |
| 7204.5000    | -Remelting scrap ingots                                                                                            | 0   |
| <b>72.05</b> | <b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>                                             |     |
| 7205.1000    | -Granules                                                                                                          | 5   |
|              | -Powders:                                                                                                          |     |
| 7205.2100    | -- Of alloy steel                                                                                                  | 5   |
| 7205.2900    | -- Other                                                                                                           | 5   |
|              | <b>II.-IRON AND NON-ALLOY STEEL</b>                                                                                |     |
| <b>72.06</b> | <b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>                |     |
| 7206.1000    | -Ingots                                                                                                            | 5   |
| 7206.9000    | -Other                                                                                                             | 5   |
| <b>72.07</b> | <b>Semi-finished products of iron or non-alloy steel.</b>                                                          |     |
|              | -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   |

| PCT CODE  | DESCRIPTION                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                    | (3) |
| 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:                                                |     |
| 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  |
|           | -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  |



| PCT CODE     | DESCRIPTION                                                                                                                                   | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                           | (3) |
|              | -Other:                                                                                                                                       |     |
| 7208.9010    | --- Of secondary quality                                                                                                                      | 20  |
| 7208.9090    | --- Other                                                                                                                                     | 10  |
| <b>72.09</b> | <b>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.</b> |     |
|              | -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 1 mm 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  |
| 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  |
| <b>72.10</b> | <b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>                                 |     |
|              | -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:                                                                                           |     |
| 7210.2010    | --- Of secondary quality                                                                                                                      | 20  |
| 7210.2090    | --- Other                                                                                                                                     | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                       | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                               | (3) |
|           | -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  |
| 7210.5000 | -Plated or coated with chromium oxides or with chromium and chromium oxides                                                                                       | 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     | <b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>                                               |     |
|           | -Not further worked than hot-rolled:                                                                                                                              |     |
|           | - - 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                              | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                      | (3) |
|              | -Other:                                                                                                                                                                  |     |
| 7211.9010    | --- Of secondary quality                                                                                                                                                 | 20  |
| 7211.9090    | --- Other                                                                                                                                                                | 10  |
| <b>72.12</b> | <b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>                                                          |     |
| 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  |
| 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  |
| <b>72.13</b> | <b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>                                                                                |     |
|              | -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  |
| <b>72.14</b> | <b>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.</b> |     |
|              | -Forged:                                                                                                                                                                 |     |
| 7214.1010    | --- Of secondary quality                                                                                                                                                 | 20  |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                                     | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                             | (3) |
|              | -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  |
| <b>72.15</b> | <b>Other bars and rods of iron or non-alloy steel.</b>                                                          |     |
|              | -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  |
| <b>72.16</b> | <b>Angles, shapes and sections of iron or non-alloy steel.</b>                                                  |     |
| 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  |
|              | -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  |

| PCT CODE  | DESCRIPTION                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                            | (3) |
| 7216.9900 | -- Other                                                                                                       | 20  |
| 72.17     | <b>Wire of iron or non-alloy steel.</b>                                                                        |     |
| 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:                                                                      |     |
| 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  |
|           | <b>III.- STAINLESS STEEL</b>                                                                                   |     |
| 72.18     | <b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>            |     |
| 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     | <b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>                                  |     |
|           | -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:                                                                           |     |
| 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   |

| PCT CODE         | DESCRIPTION                                                                                                        | CD% |
|------------------|--------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                | (3) |
|                  | -- 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   |
| <b>72.20</b>     | <b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>                                    |     |
|                  | -Not further worked than hot-rolled:                                                                               |     |
| 7220.1100        | -- Of a thickness of 4.75 mm or more                                                                               | 5   |
|                  | -- 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   |
| <b>72.21</b>     | <b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>                                  |     |
| 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   |
| <b>72.22</b>     | <b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>                     |     |
|                  | -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   |
| <b>7223.0000</b> | <b>Wire of stainless steel.</b>                                                                                    | 5   |
|                  | <b>IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL</b>                             |     |
| <b>72.24</b>     | <b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>            |     |
| 7224.1000        | -Ingots and other primary forms                                                                                    | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                  | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                          | (3) |
| 7224.9000    | -Other                                                                                                                                                       | 5   |
| <b>72.25</b> | <b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>                                                                              |     |
|              | -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   |
| <b>72.26</b> | <b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>                                                                            |     |
|              | -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   |
| <b>72.27</b> | <b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>                                                                          |     |
| 7227.1000    | -Of high speed steel                                                                                                                                         | 5   |
| 7227.2000    | - Of silico-manganese steel                                                                                                                                  | 20  |
| 7227.9000    | -Other                                                                                                                                                       | 20  |
| <b>72.28</b> | <b>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.</b> |     |
| 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 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  |
| <b>72.29</b> | <b>Wire of other alloy steel.</b>                                                                                                                            |     |
| 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% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                                          | (3) |
| <b>73.01</b>     | <b>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.</b>                                                                                                                                                                                                                 |     |
| 7301.1000        | -Sheet piling                                                                                                                                                                                                                                                                                                                                                                | 10  |
| 7301.2000        | -Angles, shapes and sections                                                                                                                                                                                                                                                                                                                                                 | 20  |
| <b>73.02</b>     | <b>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.</b> |     |
| 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  |
| <b>7303.0000</b> | <b>Tubes, pipes and hollow profiles, of cast iron.</b>                                                                                                                                                                                                                                                                                                                       | 20  |
| <b>73.04</b>     | <b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>                                                                                                                                                                                                                                                                                  |     |
|                  | -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:                                                                                                                                                                                                                                                                                                                     |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                         | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                 | (3) |
| 7304.5100 | -- Cold-drawn or cold-rolled (cold-reduced)                                                                                                                                         | 15  |
| 7304.5900 | -- Other                                                                                                                                                                            | 15  |
| 7304.9000 | -Other                                                                                                                                                                              | 20  |
| 73.05     | <b>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.</b> |     |
|           | -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:                                                                                                                                                                     |     |
| 7305.3100 | -- Longitudinally welded                                                                                                                                                            | 10  |
| 7305.3900 | -- Other                                                                                                                                                                            | 10  |
| 7305.9000 | -Other                                                                                                                                                                              | 10  |
| 73.06     | <b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>                                                    |     |
|           | -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                                                                                                                      | 5   |
| 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     | <b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>                                                                                           |     |
|           | -Cast fittings:                                                                                                                                                                     |     |
|           | -- Of non-malleable cast iron:                                                                                                                                                      |     |
| 7307.1110 | --- In conformance to NACE certification as per MR-175                                                                                                                              | 5   |
| 7307.1190 | --- Other                                                                                                                                                                           | 20  |
|           | -- 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                  | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3) |
| 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  |
|           | -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  |
| 7311.0000 | Containers for compressed or liquefied gas, of iron or steel.                                                                                                                                                                                                                                                                                                                                                                                | 0   |
| 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  |
| 7312.1020 | --- Rope                                                                                                                                                                                                                                                                                                                                                                                                                                     | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                              | (3) |
| 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 inter-section, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more | 20  |
|           | -Other grill, netting and fencing, welded at the inter section:                                                                                                                  |     |
| 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  |
| 73.15     | 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                      | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                              | (3) |
| 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  |
| 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  |
| 7318.1530 | --- Wheel nuts 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   |
| 7318.1690 | --- 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 | -- Cotters 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.     |     |
| 7319.2000 | -Safety pins                                                                                                                                                                                                                     | 20  |
| 7319.3000 | -Other pins                                                                                                                                                                                                                      | 20  |
|           | -Other:                                                                                                                                                                                                                          |     |
| 7319.9010 | --- Sewing, darning or embroidery needles                                                                                                                                                                                        | 10  |
| 7319.9090 | --- Other                                                                                                                                                                                                                        | 20  |
| 73.20     | Springs and leaves for springs, of iron or steel.                                                                                                                                                                                |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                     | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                             | (3) |
|           | -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     | <b>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.</b>                                                                                          |     |
|           | -Cooking appliances and plate warmers:                                                                                                                                                                                                                                                                                          |     |
|           | -- For gas fuel or for both gas and other fuels:                                                                                                                                                                                                                                                                                |     |
| 7321.1110 | --- Cooking ranges                                                                                                                                                                                                                                                                                                              | 25  |
| 7321.1190 | --- Other                                                                                                                                                                                                                                                                                                                       | 25  |
| 7321.1200 | -- For liquid fuel                                                                                                                                                                                                                                                                                                              | 25  |
| 7321.1900 | -- Other, including appliances for solid fuel                                                                                                                                                                                                                                                                                   | 25  |
|           | -Other appliances:                                                                                                                                                                                                                                                                                                              |     |
| 7321.8100 | -- For gas fuel or for both gas and other fuels                                                                                                                                                                                                                                                                                 | 25  |
| 7321.8200 | -- For liquid fuel                                                                                                                                                                                                                                                                                                              | 25  |
| 7321.8900 | -- Other, including appliances for solid fuel                                                                                                                                                                                                                                                                                   | 25  |
| 7321.9000 | -Parts                                                                                                                                                                                                                                                                                                                          | 25  |
| 73.22     | <b>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.</b> |     |
|           | -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     | <b>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.</b>                                                                                                                                  |     |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                     | CD% |
|--------------|-------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                             | (3) |
| 7323.9200    | -- Of cast iron, enamelled                                                                      | 25  |
| 7323.9300    | -- Of stainless steel                                                                           | 25  |
| 7323.9400    | -- Of iron (iron than cast iron) or steel, enamelled                                            | 25  |
| 7323.9900    | -- Other                                                                                        | 25  |
| <b>73.24</b> | <b>Sanitary ware and parts thereof, of iron or steel.</b>                                       |     |
|              | -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  |
| <b>73.25</b> | <b>Other cast articles of iron or steel.</b>                                                    |     |
| 7325.1000    | -Of non-malleable cast iron                                                                     | 25  |
|              | -Other:                                                                                         |     |
| 7325.9100    | -- Grinding balls and similar articles for mills                                                | 25  |
| 7325.9900    | -- Other                                                                                        | 25  |
| <b>73.26</b> | <b>Other articles of iron or steel.</b>                                                         |     |
|              | -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, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.



(h) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Note.**

1.- In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

| PCT CODE  | DESCRIPTION                                                | CD% |
|-----------|------------------------------------------------------------|-----|
| (1)       | (2)                                                        | (3) |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                        | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                | (3) |
|           | -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   |
| 7404.0000 | <b>Copper waste and scrap.</b>                                                                                                                                                     | 0   |
| 7405.0000 | <b>Master alloys of copper.</b>                                                                                                                                                    | 5   |
| 74.06     | <b>Copper powders and flakes.</b>                                                                                                                                                  |     |
| 7406.1000 | -Powders of non-lameller structure                                                                                                                                                 | 5   |
| 7406.2000 | -Powders of lameller structure; flakes                                                                                                                                             | 5   |
| 74.07     | <b>Copper bars, rods and profiles.</b>                                                                                                                                             |     |
|           | -Of refined copper:                                                                                                                                                                |     |
| 7407.1010 | --- Bars                                                                                                                                                                           | 10  |
| 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)                                                                                                                                              | 10  |
| 7407.2900 | -- Other                                                                                                                                                                           | 5   |
| 74.08     | <b>Copper wire.</b>                                                                                                                                                                |     |
|           | -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     | <b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>                                                                                                          |     |
|           | -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  |
| 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     | <b>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.</b> |     |
|           | -Not backed:                                                                                                                                                                       |     |
| 7410.1100 | -- Of refined copper                                                                                                                                                               | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                  | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                          | (3) |
| 7410.1200 | -- Of copper alloys                                                                                                                                                                                                                                                                          | 5   |
|           | -Backed:                                                                                                                                                                                                                                                                                     |     |
| 7410.1100 | -- Of refined copper                                                                                                                                                                                                                                                                         | 5   |
| 7410.2200 | -- Of copper alloys                                                                                                                                                                                                                                                                          | 5   |
| 74.11     | <b>Copper tubes and pipes.</b>                                                                                                                                                                                                                                                               |     |
|           | -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     | <b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>                                                                                                                                                                                                               |     |
| 7412.1000 | -Of refined copper                                                                                                                                                                                                                                                                           | 15  |
| 7412.2000 | -Of copper alloys                                                                                                                                                                                                                                                                            | 15  |
| 7413.0000 | <b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>                                                                                                                                                                                             | 20  |
| [74.14]   |                                                                                                                                                                                                                                                                                              |     |
| 74.15     | <b>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.</b> |     |
| 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     | <b>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.</b>                                                                                     |     |
|           | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:                                                                                                                                                             |     |
| 7418.1100 | -- Pot scourers and scouring or polishing pads, gloves and the like                                                                                                                                                                                                                          | 20  |
| 7418.1900 | -- Other                                                                                                                                                                                                                                                                                     | 20  |
| 7418.2000 | -Sanitary ware and parts thereof                                                                                                                                                                                                                                                             | 20  |

| PCT CODE  | DESCRIPTION                                                  | CD% |
|-----------|--------------------------------------------------------------|-----|
| (1)       | (2)                                                          | (3) |
| 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 which no cross-sectional dimension exceeds 6 mm.

| PCT CODE         | DESCRIPTION                                                                                      | CD% |
|------------------|--------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                              | (3) |
| <b>75.01</b>     | <b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b> |     |
| 7501.1000        | -Nickel mattes                                                                                   | 5   |
| 7501.2000        | -Nickel oxide sinters and other intermediate products of nickel metallurgy                       | 5   |
| <b>75.02</b>     | <b>Unwrought nickel.</b>                                                                         |     |
| 7502.1000        | -Nickel, not alloyed                                                                             | 5   |
| 7502.2000        | -Nickel alloys                                                                                   | 5   |
| <b>7503.0000</b> | <b>Nickel waste and scrap.</b>                                                                   | 5   |
| <b>7504.0000</b> | <b>Nickel powders and flakes.</b>                                                                | 5   |
| <b>75.05</b>     | <b>Nickel bars, rods, profiles and wire.</b>                                                     |     |
|                  | -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   |
| <b>75.06</b>     | <b>Nickel plates, sheets, strip and foil.</b>                                                    |     |
| 7506.1000        | -Of nickel, not alloyed                                                                          | 5   |
| 7506.2000        | -Of nickel alloys                                                                                | 5   |
| <b>75.07</b>     | <b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>  |     |
|                  | -Tubes and pipes:                                                                                |     |
| 7507.1100        | -- Of nickel, not alloyed                                                                        | 15  |
| 7507.1200        | -- Of nickel alloys                                                                              | 15  |
| 7507.2000        | -Tube or pipe fittings                                                                           | 15  |
| <b>75.08</b>     | <b>Other articles of nickel.</b>                                                                 |     |
| 7508.1000        | -Cloth, grill and netting, of nickel wire                                                        | 15  |

| PCT CODE  | DESCRIPTION                         | CD% |
|-----------|-------------------------------------|-----|
| (1)       | (2)                                 | (3) |
|           | -Other:                             |     |
| 7508.9010 | - - - Nickel rotary printing screen | 15  |
| 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 <sup>(1)</sup> , each                                                                                                                                 | 0.1 <sup>(2)</sup>            |
| <sup>(1)</sup> Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.                                                                                               |                               |
| <sup>(2)</sup> 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:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.



- 2.- Notwithstanding the provisions of Chapter 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% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                 | (3) |
| <b>76.01</b> | <b>Unwrought aluminium.</b>                                                                                                                                                         |     |
| 7601.1000    | -Aluminium, not alloyed                                                                                                                                                             | 0   |
| 7601.2000    | -Aluminium alloys                                                                                                                                                                   | 0   |
| <b>76.02</b> | <b>Aluminium waste or scrap.</b>                                                                                                                                                    |     |
| 7602.0010    | --- Of auto parts                                                                                                                                                                   | 30  |
| 7602.0090    | --- Other                                                                                                                                                                           | 0   |
| <b>76.03</b> | <b>Aluminium powders and flakes.</b>                                                                                                                                                |     |
| 7603.1000    | -Powders of non-lamellar structure                                                                                                                                                  | 5   |
| 7603.2000    | -Powders of lamellar structure; flakes                                                                                                                                              | 5   |
| <b>76.04</b> | <b>Aluminium bars, rods and profiles.</b>                                                                                                                                           |     |
|              | -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 hotlock brazing                                                                                                                                               | 5   |
| 7604.2990    | --- Profiles                                                                                                                                                                        | 20  |
| <b>76.05</b> | <b>Aluminium wire.</b>                                                                                                                                                              |     |
|              | -Of aluminium, not alloyed:                                                                                                                                                         |     |
| 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  |
| <b>76.06</b> | <b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>                                                                                                         |     |
|              | -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  |
| <b>76.07</b> | <b>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.</b> |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                 | CD% |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                                                         | (3) |
|                  | -Not backed:                                                                                                                                                                                                                                                                                                                                                                                |     |
| 7607.1100        | -- Rolled but not further worked                                                                                                                                                                                                                                                                                                                                                            | 20  |
|                  | -- Other:                                                                                                                                                                                                                                                                                                                                                                                   |     |
| 7607.1910        | --- Adhesive tape                                                                                                                                                                                                                                                                                                                                                                           | 5   |
| 7607.1920        | --- Printed aluminium foil                                                                                                                                                                                                                                                                                                                                                                  | 10  |
| 7607.1990        | --- Other:                                                                                                                                                                                                                                                                                                                                                                                  | 20  |
| 7607.2000        | -Backed                                                                                                                                                                                                                                                                                                                                                                                     | 20  |
| <b>76.08</b>     | <b>Aluminium tubes and pipes.</b>                                                                                                                                                                                                                                                                                                                                                           |     |
| 7608.1000        | -Of aluminium, not alloyed.                                                                                                                                                                                                                                                                                                                                                                 | 10  |
| 7608.2000        | -Of aluminium alloys                                                                                                                                                                                                                                                                                                                                                                        | 10  |
| <b>7609.0000</b> | <b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>                                                                                                                                                                                                                                                                                                           | 20  |
| <b>76.10</b>     | <b>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.</b> |     |
| 7610.1000        | -Doors, windows and their frames and thresholds for doors                                                                                                                                                                                                                                                                                                                                   | 20  |
| 7610.9000        | -Other                                                                                                                                                                                                                                                                                                                                                                                      | 20  |
| <b>7611.0000</b> | <b>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.</b>                                                                                                                                      | 20  |
| <b>76.12</b>     | <b>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.</b>                                                                           |     |
| 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  |
| 7612.9030        | --- Of a capacity upto 400 ml and bearing brand name and/or logo                                                                                                                                                                                                                                                                                                                            | 10  |
| 7612.9090        | --- Other                                                                                                                                                                                                                                                                                                                                                                                   | 20  |
| <b>76.13</b>     | <b>Aluminium containers for compressed or liquefied gas.</b>                                                                                                                                                                                                                                                                                                                                |     |
| 7613.0010        | --- Aerosol cans with valves and covers                                                                                                                                                                                                                                                                                                                                                     | 10  |
| 7613.0090        | --- Other                                                                                                                                                                                                                                                                                                                                                                                   | 20  |
| <b>76.14</b>     | <b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>                                                                                                                                                                                                                                                                                         |     |
| 7614.1000        | -With steel core                                                                                                                                                                                                                                                                                                                                                                            | 20  |
| 7614.9000        | -Other                                                                                                                                                                                                                                                                                                                                                                                      | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                        | (3) |
| 76.15     | Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium. |     |
|           | -Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:                                                                           |     |
| 7615.1100 | - - Pot scourers and scouring or polishing pads, gloves and the like                                                                                                                                       | 20  |
| 7615.1900 | - - Other                                                                                                                                                                                                  | 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, 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% |
|------------------|--------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                        | (3) |
| <b>78.01</b>     | <b>Unwrought lead.</b>                                                                     |     |
| 7801.1000        | -Refined lead                                                                              | 5   |
|                  | -Other:                                                                                    |     |
| 7801.9100        | - - Containing by weight antimony as the principal other element                           | 5   |
| 7801.9900        | - - Other                                                                                  | 5   |
| <b>7802.0000</b> | <b>Lead waste and scrap.</b>                                                               | 0   |
| [78.03]          |                                                                                            |     |
| <b>78.04</b>     | <b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>                       |     |
|                  | -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]          |                                                                                            |     |
| <b>78.06</b>     | <b>Other articles of lead.</b>                                                             |     |
| 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 (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 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% |
|------------------|---------------------------------------------------|-----|
| (1)              | (2)                                               | (3) |
| <b>79.01</b>     | <b>Unwrought zinc.</b>                            |     |
|                  | -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   |
| <b>7902.0000</b> | <b>Zinc waste and scrap.</b>                      | 5   |
| <b>79.03</b>     | <b>Zinc dust, powders and flakes.</b>             |     |
| 7903.1000        | -Zinc dust                                        | 5   |
| 7903.9000        | -Other                                            | 10  |
| <b>79.04</b>     | <b>Zinc bars, rods, profiles and wire.</b>        |     |
| 7904.0010        | --- Wire                                          | 10  |
| 7904.0090        | --- Other                                         | 10  |
| <b>7905.0000</b> | <b>Zinc plates, sheets, strip and foil.</b>       | 10  |
| <b>[79.06]</b>   |                                                   |     |
| <b>79.07</b>     | <b>Other articles of zinc.</b>                    |     |
| 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 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 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% |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                 | (3) |
| <b>80.01</b>     | <b>Unwrought tin.</b>                                                                                                                                                                               |     |
| 8001.1000        | -Tin, not alloyed                                                                                                                                                                                   | 5   |
| 8001.2000        | -Tin alloys                                                                                                                                                                                         | 5   |
| <b>8002.0000</b> | <b>Tin waste and scrap.</b>                                                                                                                                                                         | 5   |
| <b>8003.0000</b> | <b>Tin bars, rods, profiles and wire</b>                                                                                                                                                            | 5   |
| [80.04]          |                                                                                                                                                                                                     |     |
| [80.05]          |                                                                                                                                                                                                     |     |
| [80.06]          |                                                                                                                                                                                                     |     |
| <b>80.07</b>     | <b>Other articles of tin.</b>                                                                                                                                                                       |     |
| 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% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                | (3) |
| <b>81.01</b> | <b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>                                                         |     |
| 8101.1000    | -Powders                                                                                                                           | 5   |
|              | -Other:                                                                                                                            |     |
| 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   |
| <b>81.02</b> | <b>Molybdenum and articles thereof, including waste and scrap.</b>                                                                 |     |
| 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   |
| <b>81.03</b> | <b>Tantalum and articles thereof, including waste and scrap.</b>                                                                   |     |
| 8103.2000    | -Unwrought tantalum, including bars and rods obtained simply by sintering; powders                                                 | 5   |
| 8103.3000    | -Waste and scrap                                                                                                                   | 5   |
| 8103.9000    | -Other                                                                                                                             | 5   |
| <b>81.04</b> | <b>Magnesium and articles thereof, including waste and scrap.</b>                                                                  |     |
|              | -Unwrought magnesium:                                                                                                              |     |
| 8104.1100    | - - Containing at least 99.8 % by weight of magnesium                                                                              | 5   |
| 8104.1900    | - - Other                                                                                                                          | 5   |
| 8104.2000    | -Waste and scrap                                                                                                                   | 5   |
| 8104.3000    | -Raspings, turnings and granules, graded according to size; powders                                                                | 5   |
| 8104.9000    | -Other                                                                                                                             | 5   |
| <b>81.05</b> | <b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b> |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                    | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                            | (3) |
| 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 | <b>Bismuth and articles thereof, including waste and scrap.</b>                                                                                                                | 5   |
| 81.07     | <b>Cadmium and articles thereof, including waste and scrap.</b>                                                                                                                |     |
| 8107.2000 | -Unwrought cadmium; powders                                                                                                                                                    | 5   |
| 8107.3000 | -Waste and scrap                                                                                                                                                               | 5   |
| 8107.9000 | -Other                                                                                                                                                                         | 5   |
| 81.08     | <b>Titanium and articles thereof, including waste and scrap.</b>                                                                                                               |     |
| 8108.2000 | -Unwrought titanium; powders                                                                                                                                                   | 5   |
| 8108.3000 | -Waste and scrap                                                                                                                                                               | 5   |
| 8108.9000 | -Other                                                                                                                                                                         | 5   |
| 81.09     | <b>Zirconium and articles thereof, including waste and scrap.</b>                                                                                                              |     |
| 8109.2000 | -Unwrought zirconium; powders                                                                                                                                                  | 5   |
| 8109.3000 | -Waste and scrap                                                                                                                                                               | 5   |
| 8109.9000 | -Other                                                                                                                                                                         | 5   |
| 81.10     | <b>Antimony and articles thereof, including waste and scrap.</b>                                                                                                               |     |
| 8110.1000 | -Unwrought antimony; powders                                                                                                                                                   | 5   |
| 8110.2000 | -Waste and scrap                                                                                                                                                               | 5   |
| 8110.9000 | -Other                                                                                                                                                                         | 5   |
| 8111.0000 | <b>Manganese and articles thereof, including waste and scrap.</b>                                                                                                              | 5   |
| 81.12     | <b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.</b> |     |
|           | -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 | <b>Cermets and articles thereof, including waste and scrap.</b>                                                                                                                | 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% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                  | (3) |
| 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  |
| 8201.2000 | -Forks                                                                                                                                                                                                                                                                                               | 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  |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                               | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                       | (3) |
|           | -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     | <b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>                                                                                                 |     |
| 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     | <b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>                                                                                                    |     |
|           | -Hand-operated spanners and wrenches:                                                                                                                                                                                                                                     |     |
| 8204.1100 | -- Non-adjustable                                                                                                                                                                                                                                                         | 5   |
| 8204.1200 | -- Adjustable                                                                                                                                                                                                                                                             | 5   |
| 8204.2000 | -Interchangeable spanner sockets, with or without handles                                                                                                                                                                                                                 | 5   |
| 82.05     | <b>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.</b> |     |
| 8205.1000 | -Drilling, threading or tapping tools                                                                                                                                                                                                                                     | 5   |
| 8205.2000 | -Hammers and sledge hammers                                                                                                                                                                                                                                               | 10  |
| 8205.3000 | -Planes, chisels, gauges 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  |
| 8205.8000 | -Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks                                                                                                                                                                                         | 10  |
| 8205.9000 | -Sets of articles of two or more of the foregoing subheadings                                                                                                                                                                                                             | 10  |
| 82.06     | <b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>                                                                                                                                                                               |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                           | (3) |
| 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  |
| 82.07     | <b>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.</b> |     |
|           | -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     | <b>Knives and cutting blades, for machines or for mechanical appliances.</b>                                                                                                                                                                                                                                                  |     |
| 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  |
| 8209.0000 | <b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>                                                                                                                                                                                                                                                    | 5   |
| 8210.0000 | <b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>                                                                                                                                                                                        | 10  |
| 82.11     | <b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>                                                                                                                                                                                       |     |
| 8211.1000 | -Sets of assorted articles                                                                                                                                                                                                                                                                                                    | 25  |
|           | -Other:                                                                                                                                                                                                                                                                                                                       |     |
| 8211.9100 | - - Table knives having fixed blades                                                                                                                                                                                                                                                                                          | 25  |
| 8211.9200 | - - Other knives having fixed blades                                                                                                                                                                                                                                                                                          | 25  |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                | CD% |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                        | (3) |
| 8211.9300        | -- Knives having other than fixed blades                                                                                                                                                                   | 25  |
| 8211.9400        | -- Blades                                                                                                                                                                                                  | 25  |
| 8211.9500        | -- Handles of base metal                                                                                                                                                                                   | 25  |
| <b>82.12</b>     | <b>Razors and razor blades (including razor blade blanks in strips).</b>                                                                                                                                   |     |
| 8212.1000        | -Razors                                                                                                                                                                                                    | 25  |
| 8212.2000        | -Safety razor blades, including razor blade blanks in strips                                                                                                                                               | 25  |
| 8212.9000        | -Other parts                                                                                                                                                                                               | 25  |
| <b>8213.0000</b> | <b>Scissors, tailors' shears and similar shears, and blades therefor.</b>                                                                                                                                  | 25  |
| <b>82.14</b>     | <b>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).</b> |     |
| 8214.1000        | -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor                                                                                                                       | 20  |
| 8214.2000        | -Manicure or pedicure sets and instruments (including nail files)                                                                                                                                          | 20  |
| 8214.9000        | -Other                                                                                                                                                                                                     | 20  |
| <b>82.15</b>     | <b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butcher-knives, sugar tongs and similar kitchen or tableware.</b>                                                                           |     |
| 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                  | (3) |
| 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 8703 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 .                                                                                                                                                                                                                                |     |
|           | (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:                                                                                                                                                                                                                                         |     |
|           | - - - Latch assembly for hood/doors (mannual type):                                                                                                                                                                                                                                                                  |     |
| 8302.3011 | - - - - 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  |
| 8302.3019 | - - - -Other                                                                                                                                                                                                                                                                                                         | 35  |
|           | - - - Grip bars/ assistants, grab rails and parts thereof:                                                                                                                                                                                                                                                           |     |
| 8302.3021 | - - - - 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                                                                                                                                                                    | 35  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                        | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                | (3) |
| 8302.3029 | ---- Other                                                                                                                                                                                                                         | 35  |
|           | --- Strikers for latches:                                                                                                                                                                                                          |     |
| 8302.3031 | --- For motor cars of heading 8703 and vehicles of sub-heading 8703.3223 and 8704.2190                                                                                                                                             | 35  |
| 8302.3039 | --- Other                                                                                                                                                                                                                          | 35  |
|           | --- Window opening mechanism, rack and pinion type:                                                                                                                                                                                |     |
| 8302.3041 | ---- For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, and 8704.3190                                                                                                                    | 35  |
| 8302.3042 | ---- For vehicles of sub-heading 8704.2219                                                                                                                                                                                         | 35  |
| 8302.3049 | ---- Other                                                                                                                                                                                                                         | 35  |
| 8302.3050 | --- Tail board fittings for vehicles of heading 87.11                                                                                                                                                                              | 35  |
| 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  |
| 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% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                        | (3) |
| 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  |
| 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:

Ink-jet printing machines (heading 84.43).

- 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; and
  - (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 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2.- 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                  | (3) |
| 84.01     | Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation. |     |
| 8401.1000 | -Nuclear reactors                                                                                                                    | 6   |
| 8401.2000 | -Machinery and apparatus for isotopic separation, and parts thereof                                                                  | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                       | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                               | (3) |
| 8401.3000    | -Fuel elements (cartridges) non-irradiated                                                                                                                                                        | 5   |
| 8401.4000    | -Parts of nuclear reactors                                                                                                                                                                        | 5   |
| <b>84.02</b> | <b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>                          |     |
|              | -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 <sup>2</sup> 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  |
| <b>84.03</b> | <b>Central heating boilers other than those of heading 84.02.</b>                                                                                                                                 |     |
| 8403.1000    | -Boilers                                                                                                                                                                                          | 20  |
| 8403.9000    | -Parts                                                                                                                                                                                            | 10  |
| <b>84.04</b> | <b>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.</b> |     |
| 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  |
| <b>84.05</b> | <b>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.</b>                 |     |
| 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   |
| <b>84.06</b> | <b>Steam turbines and other vapour turbines.</b>                                                                                                                                                  |     |
| 8406.1000    | -Turbines for marine propulsion                                                                                                                                                                   | 5   |



| PCT CODE     | DESCRIPTION                                                                                        | CD% |
|--------------|----------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                | (3) |
|              | -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   |
| <b>84.07</b> | <b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>                  |     |
| 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:         |     |
|              | -- 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  |
| <b>84.08</b> | <b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>    |     |
| 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  |
| <b>84.09</b> | <b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>    |     |
| 8409.1000    | -For aircraft engines                                                                              | 5   |
|              | -Other:                                                                                            |     |
|              | - - suitable for use solely or principally with spark-ignition internal combustion piston engines: |     |
| 8409.9110    | --- Rings and pistons for vehicles of Chapter 87                                                   | 35  |
|              | --- Cylinders for vehicles of Chapter 87:                                                          |     |
| 8409.9121    | ---- For engines as well as of vehicles of heading 87.11                                           | 35  |
| 8409.9129    | ---- Other                                                                                         | 35  |
|              | --- Cylinder blocks for vehicles of Chapter 87:                                                    |     |
| 8409.9131    | ---- For engines as well as of vehicles of heading 87.11                                           | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                           | (3) |
| 8409.9139 | ---- Other                                                                                                                                                                    | 35  |
| 8409.9140 | --- Cylinder heads for vehicles of Chapter 87                                                                                                                                 | 35  |
|           | --- Cylinder liners for vehicles of Chapter 87:                                                                                                                               |     |
| 8409.9151 | ---- For engines as well as of vehicles of heading 87.11                                                                                                                      | 35  |
| 8409.9159 | ---- Other                                                                                                                                                                    | 35  |
| 8409.9160 | --- Inlet or exhaust valves for vehicles of Chapter 87                                                                                                                        | 35  |
|           | --- Other parts of engines for vehicles of Chapter 87:                                                                                                                        |     |
| 8409.9171 | ---- Crank case and crank case covers for engines as well as of vehicles of heading 87.11                                                                                     | 35  |
| 8409.9172 | --- Cylinder head covers for engines as well as of vehicles of heading 87.11                                                                                                  | 35  |
| 8409.9173 | ---- Intake manifold for automotive engines as well as of motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190               | 35  |
| 8409.9174 | ---- Cover cylinder head for automotive engines as well as of motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub-heading 8703.2113 and 8704.3190            | 35  |
| 8409.9175 | ---- 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                     | 35  |
| 8409.9176 | --- Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190 | 35  |
| 8409.9177 | ---- Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 8703 and vehicles of sub-heading 8703.2113 and 8704.3190                 | 35  |
| 8409.9178 | ---- (1)Oil strainer for automotive engines as well as of motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;  | 35  |
|           | (2)Cover exhaust manifold for engines as well as of motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190;         |     |
|           | (3)Pipe Water outlet / inlet for engines as well as of motor cars of heading 8703 (not exceeding 1200cc)                                                                      |     |
| 8409.9179 | ---- Other                                                                                                                                                                    | 35  |
| 8409.9180 | --- 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 | --- Rings and Pistons for vehicles of Chapter 87                                                                                                                              | 35  |
| 8409.9920 | --- Cylinders for vehicles of Chapter 87                                                                                                                                      | 35  |
| 8409.9930 | --- Cylinder blocks for vehicles of Chapter 87                                                                                                                                | 35  |
| 8409.9940 | --- Cylinder heads for vehicles of Chapter 87                                                                                                                                 | 35  |
| 8409.9950 | --- Cylinder liners for vehicles of Chapter 87                                                                                                                                | 35  |
|           | --- Inlet or exhaust valves for vehicles of Chapter 87:                                                                                                                       |     |
| 8409.9961 | ---- For agricultural tractors of sub-heading 8701.9020                                                                                                                       | 35  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                     | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                             | (3) |
| 8409.9969    | ---- Other                                                                                                                                                                                                                                                                                                      | 35  |
|              | --- Other parts of engines for vehicles of Chapter 87:                                                                                                                                                                                                                                                          |     |
| 8409.9971    | --- 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) | 35  |
| 8409.9972    | ---- Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 80 HP) of sub - heading 8701.9020.                                                                                                                                                                                  | 35  |
| 8409.9973    | --- (1) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 55HP) of sub - heading 8701.9020.                                                                                                                                                                                  | 35  |
|              | (2) Rear end housing for agricultural tractors (upto 55HP) of sub - heading 8701.9020.                                                                                                                                                                                                                          |     |
| 8409.9979    | ---- Other                                                                                                                                                                                                                                                                                                      | 35  |
| 8409.9980    | --- Parts for marine engines                                                                                                                                                                                                                                                                                    | 5   |
|              | --- Other:                                                                                                                                                                                                                                                                                                      |     |
| 8409.9991    | --- CNG kits for vehicles of Chapter 87                                                                                                                                                                                                                                                                         | 35  |
| 8409.9999    | ---- Other                                                                                                                                                                                                                                                                                                      | 10  |
| <b>84.10</b> | <b>Hydraulic turbines, water wheels, and regulators therefor.</b>                                                                                                                                                                                                                                               |     |
|              | -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   |
| <b>84.11</b> | <b>Turbo-jets, turbo-propellers and other gas turbines.</b>                                                                                                                                                                                                                                                     |     |
|              | -Turbo-jets:                                                                                                                                                                                                                                                                                                    |     |
| 8411.1100    | -- Of a thrust not exceeding 25 kN                                                                                                                                                                                                                                                                              | 5   |
| 8411.1200    | -- Of a thrust exceeding 25 kN                                                                                                                                                                                                                                                                                  | 5   |
|              | -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   |
| <b>84.12</b> | <b>Other engines and motors.</b>                                                                                                                                                                                                                                                                                |     |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                              | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                      | (3) |
| 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     | <b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>                                               |     |
|           | -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 | --- Oil pump assembly for vehicles of sub-heading 8701.9020                                                                              | 35  |
| 8413.3030 | --- Oil pump assembly for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190          | 35  |
| 8413.3040 | --- Water pump for internal combustion piston engines for motor cars of heading 8703 and vehicles of sub-heading 8703.2113 and 8704.3190 | 35  |
| 8413.3050 | --- Water pump for internal combustion piston engines for vehicles of sub-heading 8701.9020                                              | 35  |
| 8413.3060 | --- 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:                                                                                                                                |     |
| 8413.8110 | --- Geared pumps                                                                                                                         | 5   |
| 8413.8190 | --- Other                                                                                                                                | 20  |
| 8413.8200 | -- Liquid elevators                                                                                                                      | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                        | (3) |
|           | -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     | <b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.</b> |     |
| 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 non-CFC and non-HCFC 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                                                                                                                                            | 25  |
| 8414.5120 | --- Pedestal fan                                                                                                                                           | 25  |
| 8414.5130 | --- Table fan                                                                                                                                              | 25  |
| 8414.5140 | --- Exhaust fan                                                                                                                                            | 25  |
| 8414.5190 | --- Other                                                                                                                                                  | 25  |
|           | -- 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                            | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                    | (3) |
| <b>84.15</b> | <b>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.</b> |     |
|              | -Window or wall types, self-contained or "split-system":                                                                                                                                               |     |
| 8415.1010    | --- Window or wall type                                                                                                                                                                                | 25  |
| 8415.1020    | --- Self contained or split type comprising of inner and outer unit whether or not imported separately                                                                                                 | 25  |
| 8415.1030    | --- Tropical MPS multi system unit 5 tonnes capacity and above                                                                                                                                         | 10  |
| 8415.1090    | --- Other                                                                                                                                                                                              | 25  |
|              | -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  |
| 8415.2020    | --- Air conditioning machines with engine fitted on a common base for buses                                                                                                                            | 35  |
| 8415.2030    | --- Other air conditioning machines for motor cars and vehicles                                                                                                                                        | 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)                                                                                       | 25  |
| 8415.8200    | -- Other, incorporating a refrigerating unit                                                                                                                                                           | 25  |
| 8415.8300    | -- Not incorporating a refrigerating unit                                                                                                                                                              | 25  |
|              | -Parts:                                                                                                                                                                                                |     |
|              | --- Evaporators:                                                                                                                                                                                       |     |
| 8415.9011    | ---- Enamelled and coated for antirust purposes for vehicles of chapter 87                                                                                                                             | 35  |
| 8415.9019    | ---- Others                                                                                                                                                                                            | 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  |
| <b>84.16</b> | <b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>                |     |
| 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   |
| 8416.9000    | -Parts                                                                                                                                                                                                 | 5   |
| <b>84.17</b> | <b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>                                                                                                              |     |
|              | -Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals:                                                                                                   |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (3) |
| 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     | <b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>                                                                                                                                                                                                                                                                                                                                                     |     |
| 8418.1000 | -Combined refrigerator-freezers, fitted with separate external doors                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 25  |
|           | - Refrigerators, household type :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |
| 8418.2100 | -- Compression-type                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 25  |
| 8418.2900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25  |
| 8418.3000 | -Freezers of the chest type, not exceeding 800 l capacity                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 25  |
| 8418.4000 | -Freezers of the upright type, not exceeding 900 l capacity                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 25  |
| 8418.5000 | - Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment.                                                                                                                                                                                                                                                                                                                                                            | 25  |
|           | -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  |
| 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 type)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 5   |
| 8418.9920 | --- Wire condensers                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 5   |
| 8418.9930 | --- Of machine of heading 8418.6910                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10  |
| 8418.9990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 20  |
| 84.19     | <b>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.</b> |     |
|           | -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   |

| PCY CODE     | DESCRIPTION                                                                                                                                            | CDU |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                    | (3) |
| 8419.3200    | -- For wood, paper pulp, paper or paperboard                                                                                                           | 5   |
| 8419.3900    | -- Other                                                                                                                                               | 5   |
| 8419.4000    | -Distilling or rectifying plant                                                                                                                        | 20  |
| 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  |
| <b>84.20</b> | <b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>                                                  |     |
| 8420.1000    | -Calendering or other rolling machines                                                                                                                 | 5   |
|              | -Parts:                                                                                                                                                |     |
| 8420.9100    | -- Cylinders                                                                                                                                           | 5   |
| 8420.9900    | -- Other                                                                                                                                               | 5   |
| <b>84.21</b> | <b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>                                |     |
|              | -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  |
|              | -- Oil or petrol-filters for internal combustion engines:                                                                                              |     |
|              | --- Oil filters:                                                                                                                                       |     |
| 8421.2311    | ---- For motor cars of heading 8703, and vehicles of sub-headings 8703.2113, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type) | 35  |
| 8421.2312    | ---- For vehicles of sub-heading 8701.9020                                                                                                             | 35  |
| 8421.2319    | ---- Other                                                                                                                                             | 35  |
|              | --- Other fuel filters:                                                                                                                                |     |
| 8421.2391    | ---- For motor cars of heading 8703, and vehicles of sub-headings 8703.2113, 8703.3225, 8704.3190 and vehicles of heading 87.11 (other than foam type) | 35  |
| 8421.2392    | ---- For vehicles of sub-heading 8701.9020                                                                                                             | 35  |
| 8421.2399    | ---- Other                                                                                                                                             | 35  |
| 8421.2900    | -- Other                                                                                                                                               | 25  |
|              | -Filtering or purifying machinery and apparatus for gases:                                                                                             |     |
|              | -- Intake air filters for internal combustion engines:                                                                                                 |     |



| PCT CODE<br>(1) | DESCRIPTION<br>(2)                                                                                                                                                                                                                                                                                                                                                                      | CD%<br>(3) |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| 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:                                                                                                                                                                                                                                                                                                                                                                              |            |
| 8421.9910       | - - - Of machine of heading 8421.3910, 8421.3920 & 8421.3930                                                                                                                                                                                                                                                                                                                            | 5          |
| 8421.9990       | - - - Other                                                                                                                                                                                                                                                                                                                                                                             | 20         |
| <b>84.22</b>    | <b>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.</b> |            |
|                 | -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          |
| <b>84.23</b>    | <b>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.</b>                                                                                                                                                                                                      |            |
| 8423.1000       | -Personal weighing machines, including baby scales; household scales                                                                                                                                                                                                                                                                                                                    | 5          |
| 8423.2000       | -Scales for continuous weighing of goods on conveyors                                                                                                                                                                                                                                                                                                                                   | 5          |
| 8423.3000       | -Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales                                                                                                                                                                                                                                                  | 5          |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                        | (3) |
|           | -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     | <b>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.</b> |     |
| 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     | <b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>                                                                                                                                                                                       |     |
|           | -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   |
|           | -Other 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     | <b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>                                                                                                                                     |     |
|           | -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:                                                                                                                                                                                                                   |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                     | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                             | (3) |
| 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:                                                                                                                                               |     |
| 8426.9100    | -- Designed for mounting on road vehicles                                                                                                                       | 10  |
| 8426.9900    | -- Other                                                                                                                                                        | 15  |
| <b>84.27</b> | <b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>                                                                          |     |
| 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   |
| <b>84.28</b> | <b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>                                         |     |
|              | -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  |
| 8428.9090    | --- Other                                                                                                                                                       | 5   |
| <b>84.29</b> | <b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b> |     |
|              | -Bulldozers and angledozers:                                                                                                                                    |     |
| 8429.1100    | -- Track laying                                                                                                                                                 | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                       | CP% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                               | (3) |
| 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   |
| <b>84.30</b> | <b>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.</b> |     |
| 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   |
| <b>84.31</b> | <b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>                                                                                                                |     |
| 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 gripe                                                                                                                                                                              | 5   |
| 8431.4200    | -- Bulldozer or angledozer blades                                                                                                                                                                                 | 5   |
| 8431.4300    | -- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49                                                                                                                                         | 5   |
| 8431.4900    | -- Other                                                                                                                                                                                                          | 5   |
| <b>84.32</b> | <b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>                                                                                      |     |
|              | -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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                  | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                          | (3) |
| 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   |
| 84.33     | <b>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.</b> |     |
|           | -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     | <b>Milking machines and dairy machinery.</b>                                                                                                                                                                                 |     |
| 8434.1000 | -Milking machines                                                                                                                                                                                                            | 5   |
| 8434.2000 | -Dairy machinery                                                                                                                                                                                                             | 5   |
| 8434.9000 | -Parts                                                                                                                                                                                                                       | 5   |
| 84.35     | <b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>                                                                                                    |     |
|           | -Machinery:                                                                                                                                                                                                                  |     |
| 8435.1010 | - - - For beverage manufacturing                                                                                                                                                                                             | 5   |
| 8435.1090 | - - - Other                                                                                                                                                                                                                  | 5   |
| 8435.9000 | -Parts                                                                                                                                                                                                                       | 5   |
| 84.36     | <b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>                      |     |
| 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   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                              | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                      | (3) |
| 8436.9900    | -- Other                                                                                                                                                                                                                                 | 5   |
| <b>84.37</b> | <b>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.</b>        |     |
| 8437.1000    | -Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables                                                                                                                                                    | 5   |
| 8437.8000    | -Other machinery                                                                                                                                                                                                                         | 5   |
| 8437.9000    | -Parts                                                                                                                                                                                                                                   | 5   |
| <b>84.38</b> | <b>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.</b> |     |
| 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   |
|              | -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   |
| <b>84.39</b> | <b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>                                                                                                                          |     |
| 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   |
| <b>84.40</b> | <b>Book-binding machinery, including book-sewing machines.</b>                                                                                                                                                                           |     |
| 8440.1000    | -Machinery                                                                                                                                                                                                                               | 5   |
| 8440.9000    | -Parts                                                                                                                                                                                                                                   | 5   |
| <b>84.41</b> | <b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>                                                                                                                           |     |
| 8441.1000    | -Cutting machines                                                                                                                                                                                                                        | 5   |
| 8441.2000    | -Machines for making bags, sacks or envelopes                                                                                                                                                                                            | 10  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                         | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                 | (3) |
| 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   |
| <b>84.42</b> | <b>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).</b> |     |
| 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   |
| <b>84.43</b> | <b>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.</b>                                                                                                          |     |
|              | - 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 :                                                                                                                                                                                                                                                                |     |

| PGT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                              | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                      | (3) |
| 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   |
| 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   |
|           | -- 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   |



| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | (3) |
| 8445.9000    | -Other                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
| <b>84.46</b> | <b>Weaving machines (looms).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
| 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   |
| <b>84.47</b> | <b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>                                                                                                                                                                                                                                                                                                   |     |
|              | -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   |
| <b>84.48</b> | <b>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).</b> |     |
|              | -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:                                                                                                                                                                                                                                                                                                                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (3) |
|           | -- Reeds for looms, healds and heald-frames:                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| 8448.4210 | --- Reeds                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 20  |
| 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 | <b>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.</b>                                                                                                                                                                                                                                                                                                                  | 5   |
| 84.50     | <b>Household or laundry-type washing machines, including machines which both wash and dry.</b>                                                                                                                                                                                                                                                                                                                                                                                       |     |
|           | -Machines, each of a dry linen capacity not exceeding 10 kg:                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| 8450.1100 | -- Fully-automatic machines                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 25  |
| 8450.1200 | -- Other machines, with built-in centrifugal drier                                                                                                                                                                                                                                                                                                                                                                                                                                   | 25  |
| 8450.1900 | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
| 8450.2000 | -Machines, each of a dry linen capacity exceeding 10 kg                                                                                                                                                                                                                                                                                                                                                                                                                              | 25  |
| 8450.9000 | -Parts                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 25  |
| 84.51     | <b>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.</b> |     |
| 8451.1000 | -Dry-cleaning machines                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 5   |
|           | -Drying machines                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |     |
| 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   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                       | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                               | (3) |
| 8451.8070    | --- Shrinking machines                                                                                                                                                                                            | 5   |
| 8451.8090    | --- Other                                                                                                                                                                                                         | 5   |
| 8451.9000    | -Parts                                                                                                                                                                                                            | 5   |
| <b>84.52</b> | <b>Sewing machines, other than book-sewing machines of heading 84.40; Furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>                                             |     |
|              | -Sewing machines of the household type:                                                                                                                                                                           |     |
| 8452.1010    | --- In ckd/skd condition                                                                                                                                                                                          | 5   |
| 8452.1090    | --- Other                                                                                                                                                                                                         | 20  |
|              | -Other sewing machines:                                                                                                                                                                                           |     |
| 8452.2100    | -- Automatic units                                                                                                                                                                                                | 5   |
| 8452.2900    | -- Other                                                                                                                                                                                                          | 5   |
| 8452.3000    | -Sewing machine needles                                                                                                                                                                                           | 5   |
| 8452.4000    | -Furniture, bases and covers for sewing machines and parts thereof                                                                                                                                                | 10  |
|              | -Other parts of sewing machines:                                                                                                                                                                                  |     |
| 8452.9010    | --- Of machine of heading 8452.1090                                                                                                                                                                               | 10  |
| 8452.9090    | --- Other                                                                                                                                                                                                         | 5   |
| <b>84.53</b> | <b>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.</b>                          |     |
| 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   |
| <b>84.54</b> | <b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>                                                                                                 |     |
| 8454.1000    | -Converters                                                                                                                                                                                                       | 5   |
| 8454.2000    | -Ingot moulds and ladles                                                                                                                                                                                          | 5   |
| 8454.3000    | -Casting machines                                                                                                                                                                                                 | 5   |
| 8454.9000    | -Parts                                                                                                                                                                                                            | 5   |
| <b>84.55</b> | <b>Metal-rolling mills and rolls therefor.</b>                                                                                                                                                                    |     |
| 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   |
| <b>84.56</b> | <b>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.</b> |     |
|              | -Operated by laser or other light or photon beam processes:                                                                                                                                                       |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                         | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                 | (3) |
| 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   |
| <b>84.57</b> | <b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>                                                                       |     |
| 8457.1000    | -Machining centres                                                                                                                                                                                  | 5   |
| 8457.2000    | -Unit construction machines (single station)                                                                                                                                                        | 5   |
| 8457.3000    | -Multi-station transfer machines                                                                                                                                                                    | 5   |
| <b>84.58</b> | <b>Lathes (including turning centres) for removing metal.</b>                                                                                                                                       |     |
|              | -Horizontal lathes:                                                                                                                                                                                 |     |
| 8458.1100    | -- Numerically controlled                                                                                                                                                                           | 5   |
| 8458.1900    | -- Other                                                                                                                                                                                            | 5   |
|              | -Other lathes:                                                                                                                                                                                      |     |
| 8458.9100    | -- Numerically controlled                                                                                                                                                                           | 5   |
| 8458.9900    | -- Other                                                                                                                                                                                            | 5   |
| <b>84.59</b> | <b>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.</b> |     |
| 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   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                    | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                            | (3) |
| 8459.5990    | - - - Other                                                                                                                                                                                                                                                                    | 5   |
|              | -Other milling machines:                                                                                                                                                                                                                                                       |     |
| 8459.6100    | - - Numerically controlled                                                                                                                                                                                                                                                     | 5   |
|              | - - Other:                                                                                                                                                                                                                                                                     |     |
| 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   |
| <b>84.60</b> | <b>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.</b> |     |
|              | -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   |
| <b>84.61</b> | <b>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.</b>                                          |     |
|              | -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   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                             | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                     | (3) |
| 8461.5090    | - - - Other                                                                                                                                                                                                                                                                                             | 5   |
| 8461.9000    | -Other                                                                                                                                                                                                                                                                                                  | 5   |
| <b>84.62</b> | <b>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.</b> |     |
|              | -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   |
|              | -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   |
| <b>84.63</b> | <b>Other machine-tools for working metal or cermets, without removing material.</b>                                                                                                                                                                                                                     |     |
| 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   |
| <b>84.64</b> | <b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</b>                                                                                                                                                                        |     |
| 8464.1000    | -Sawing machines                                                                                                                                                                                                                                                                                        | 5   |
|              | -Grinding or polishing machines:                                                                                                                                                                                                                                                                        |     |
| 8464.2010    | - - - Grinding machines                                                                                                                                                                                                                                                                                 | 5   |
| 8464.2090    | - - - Polishing machines                                                                                                                                                                                                                                                                                | 5   |
| 8464.9000    | -Other                                                                                                                                                                                                                                                                                                  | 5   |
| <b>84.65</b> | <b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>                                                                                                                    |     |
| 8465.1000    | -Machines which can carry out different types of machining operations without tool change between such operations                                                                                                                                                                                       | 5   |
|              | -Other:                                                                                                                                                                                                                                                                                                 |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                  | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                          | (3) |
|           | -- 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   |
|           | -- 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                            | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                    | (3) |
| 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   |
| 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   |
| 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   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                          | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                  | (3) |
|           | -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     | <b>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).</b> |     |
| 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     | <b>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.</b>                                                                                                       |     |
| 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% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                    | (3) |
| 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   |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                              |     |
| 8474.3910 | --- Asphalt pavers                                                                                                                                                                                                                                                                                                                                                                                                     | 5   |
| 8474.3990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
|           | -Other machinery:                                                                                                                                                                                                                                                                                                                                                                                                      |     |
| 8474.8010 | - - - Hydraulic press for ceramic industry of capacity exceeding 80 tons                                                                                                                                                                                                                                                                                                                                               | 5   |
| 8474.8090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                              | 5   |
|           | -Parts:                                                                                                                                                                                                                                                                                                                                                                                                                |     |
| 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                           | (3) |
| 84.76     | <b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>                |     |
|           | -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     | <b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b> |     |
| 8477.1000 | -Injection-moulding machines                                                                                                                                  | 5   |
| 8477.2000 | -Extruders                                                                                                                                                    | 5   |
|           | -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     | <b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>                                                     |     |
| 8478.1000 | -Machinery                                                                                                                                                    | 5   |
| 8478.9000 | -Parts                                                                                                                                                        | 5   |
| 84.79     | <b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>                                   |     |
| 8479.1000 | -Machinery for public works, building or the like                                                                                                             | 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   |
|           | -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   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                        | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                | (3) |
| 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   |
| <b>84.80</b> | <b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b> |     |
| 8480.1000    | -Moulding boxes for metal foundry                                                                                                                                                  | 5   |
| 8480.2000    | -Mould bases                                                                                                                                                                       | 5   |
| 8480.3000    | -Moulding patterns                                                                                                                                                                 | 5   |
|              | -Moulds for metal or metal carbides:                                                                                                                                               |     |
| 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   |
| <b>84.81</b> | <b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>    |     |
| 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    | --- Other cocks for motor cars and vehicles                                                                                                                                        | 35  |
| 8481.8090    | --- Other                                                                                                                                                                          | 15  |
| 8481.9000    | -Parts                                                                                                                                                                             | 10  |
| <b>84.82</b> | <b>Ball or roller bearings.</b>                                                                                                                                                    |     |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                       | (3) |
|           | -Parts:                                                                                                                                                                                                                                                                                                                                   |     |
| 8482.9100 | -- Balls, needles and rollers                                                                                                                                                                                                                                                                                                             | 5   |
|           | -- 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                                                                                                                                                                                                                                                                                                                  |     |
|           | (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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                   | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                           | (3) |
|           | -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                                                                                                                                                                                    |     |
|           | (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:                                                                                                                                                              |     |
|           | --- Flywheels:                                                                                                                                                                                                |     |
| 8483.5011 | --- -Flywheels (without built-in gear ring) for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, and 8704.3190; Fly wheels for vehicles of heading 87.11                         | 35  |
| 8483.5012 | --- -Fly wheels (without built-in gear ring) 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  |
| 8483.5013 | ---- Other for engine of motor cars and vehicles                                                                                                                                                              | 35  |
| 8483.5019 | ---- Other                                                                                                                                                                                                    | 25  |
|           | --- Pulleys, including pulley blocks:                                                                                                                                                                         |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                           | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                   | (3) |
| 8483.5021    | ---- 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                                                                                                                    | 35  |
| 8483.5022    | --- -Fan pulley for vehicles of sub-heading 8701.2020 (4x2 vehicles only), 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2299 and 8704.2390                                                                                                             | 35  |
| 8483.5023    | ---- Pulleys and pulley blocks for vehicles of heading 87.11                                                                                                                                                                                                          | 35  |
| 8483.5024    | --- -Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub - heading 8701.9020                                                                                                                                                          | 35  |
| 8483.5029    | ---- Other                                                                                                                                                                                                                                                            | 35  |
| 8483.5030    | --- Other pulleys and pulley blocks                                                                                                                                                                                                                                   | 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                                                                                                                                                                                                                           |     |
|              | (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  |
| <b>84.84</b> | <b>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.</b> |     |
|              | -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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                    | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                            | (3) |
| 8484.1090 | --- Other                                                                                                                                                                                                                                                                                      | 25  |
|           | -Mechanical seals:                                                                                                                                                                                                                                                                             |     |
| 8484.2010 | --- For use with the machines/ components of vehicles of chapter 87                                                                                                                                                                                                                            | 5   |
| 8484.2020 | --- Metal Jacketed gaskets                                                                                                                                                                                                                                                                     | 5   |
| 8484.2090 | --- Other                                                                                                                                                                                                                                                                                      | 5   |
| 8484.9000 | -Other                                                                                                                                                                                                                                                                                         | 25  |
| [84.85]   |                                                                                                                                                                                                                                                                                                |     |
| 84.86     | <b>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.</b> |     |
| 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     | <b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>                                                                                                                   |     |
| 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;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); 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 E<sup>2</sup>PROM") 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.

#### Subheading Note.

- 1.- Subheadings 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% |
|----------|-------------------------------------------------------------|-----|
| (1)      | (2)                                                         | (3) |
| 85.01    | Electric motors and generators (excluding generating sets). |     |

| PCT CODE     | DESCRIPTION                                                                                                    | CD% |
|--------------|----------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                            | (3) |
| 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   |
| 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   |
| <b>85.02</b> | <b>Electric generating sets and rotary converters.</b>                                                         |     |
|              | -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  |
|              | -- Of an output exceeding 375 kVA:                                                                             |     |
| 8502.1310    | --- Of an output exceeding 375 kVA but not exceeding 1100 kVA                                                  | 15  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                 |  | DD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                         |  | (3) |
| 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  |
| 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:                                                                                                                                                                                   |  |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                   | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                           | (3) |
| 8505.1100    | -- Of metal                                                                                                                                                                   | 5   |
| 8505.1900    | -- Other                                                                                                                                                                      | 5   |
| 8505.2000    | -Electro- magnetic couplings, clutches and brakes                                                                                                                             | 5   |
| 8505.9000    | -Other, including parts                                                                                                                                                       | 5   |
| <b>85.06</b> | <b>Primary cells and primary batteries.</b>                                                                                                                                   |     |
| 8506.1000    | -Manganese dioxide                                                                                                                                                            | 10  |
| 8506.3000    | -Mercuric oxide                                                                                                                                                               | 10  |
| 8506.4000    | -Silver oxide                                                                                                                                                                 | 10  |
| 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   |
| <b>85.07</b> | <b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>                                                                   |     |
|              | -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  |
| 8507.8000    | -Other accumulators                                                                                                                                                           | 10  |
| 8507.9000    | -Parts                                                                                                                                                                        | 10  |
| <b>85.08</b> | <b>Vacuum cleaners.</b>                                                                                                                                                       |     |
|              | - With self-contained electric motor :                                                                                                                                        |     |
| 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  |
| <b>85.09</b> | <b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>                                               |     |
|              | -Food grinders and mixers; fruit or vegetable juice extractors:                                                                                                               |     |
| 8509.4010    | --- Food grinders                                                                                                                                                             | 20  |
| 8509.4020    | --- Fruit mixers                                                                                                                                                              | 20  |
| 8509.4030    | --- Fruit or vegetable juice extractors                                                                                                                                       | 20  |
| 8509.8000    | -Other appliances                                                                                                                                                             | 20  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                           | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                                   | (3) |
| 8509.9000    | -Parts                                                                                                                                                                                                                                                                                                                                                                | 10  |
| <b>85.10</b> | <b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>                                                                                                                                                                                                                                                                       |     |
| 8510.1000    | -Shavers                                                                                                                                                                                                                                                                                                                                                              | 5   |
| 8510.2000    | -Hair clippers                                                                                                                                                                                                                                                                                                                                                        | 5   |
| 8510.3000    | -Hair-removing appliances                                                                                                                                                                                                                                                                                                                                             | 5   |
| 8510.9000    | -Parts                                                                                                                                                                                                                                                                                                                                                                | 5   |
| <b>85.11</b> | <b>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.</b> |     |
| 8511.1000    | -Sparking plugs                                                                                                                                                                                                                                                                                                                                                       | 5   |
| 8511.2000    | -Ignition magnetos; magneto-dynamos; magnetic flywheels                                                                                                                                                                                                                                                                                                               | 35  |
| 8511.3000    | -Distributors; ignition coils                                                                                                                                                                                                                                                                                                                                         | 35  |
|              | -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  |
| 8511.8090    | --- Other                                                                                                                                                                                                                                                                                                                                                             | 25  |
|              | -Parts:                                                                                                                                                                                                                                                                                                                                                               |     |
| 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  |
| <b>85.12</b> | <b>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.</b>                                                                                                                                                                                   |     |
| 8512.1000    | -Lighting or visual signalling equipment of a kind used on bicycles                                                                                                                                                                                                                                                                                                   | 20  |
|              | -Other lighting or visual signalling equipment:                                                                                                                                                                                                                                                                                                                       |     |
|              | --- Head light for motor vehicles:                                                                                                                                                                                                                                                                                                                                    |     |
| 8512.2011    | --- For vehicles of sub-headings 8703.2115, 8703.3223, 8703.3225 and vehicles of heading 87.11                                                                                                                                                                                                                                                                        | 35  |
| 8512.2012    | --- For vehicles of sub-heading 8701.9020                                                                                                                                                                                                                                                                                                                             | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                               | (3) |
| 8512.2019 | ---- Other                                                                                                                                                                                        | 35  |
|           | --- Lamp assembly, front turn signal:                                                                                                                                                             |     |
| 8512.2021 | - - - - For motor cars of heading 8703 (not exceeding 1200cc), vehicles of sub-headings 8701.9020, 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2219, 8704.3190 and vehicles of heading 87.11 | 35  |
| 8512.2022 | - - - - For vehicles of sub-heading 8701.9020 and 8704.2219,                                                                                                                                      | 35  |
| 8512.2029 | ---- Other                                                                                                                                                                                        | 35  |
|           | --- Lamp assembly for luggage compartment:                                                                                                                                                        |     |
| 8512.2031 | ---- For vehicles of heading 8703.                                                                                                                                                                | 35  |
| 8512.2039 | ---- Other                                                                                                                                                                                        | 35  |
|           | --- Lamp assembly for illuminating license plate:                                                                                                                                                 |     |
| 8512.2041 | ---- For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190                                                                         | 35  |
| 8512.2042 | ---- For vehicles of sub-heading 8701.9020                                                                                                                                                        | 35  |
| 8512.2049 | ---- Other                                                                                                                                                                                        | 35  |
|           | --- Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light:                                                                                 |     |
| 8512.2051 | --- -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                                                         | 35  |
| 8512.2052 | - - - -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  |
| 8512.2059 | --- -Other                                                                                                                                                                                        | 35  |
|           | --- Lamp assembly, side body turning indicator:                                                                                                                                                   |     |
| 8512.2061 | - - - -For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 and 8704.3190                                                            | 35  |
| 8512.2062 | ---- For vehicles of sub-heading 8701.9020                                                                                                                                                        | 35  |
| 8512.2063 | ---- Turn flasher assembly for motor cars of heading 8703 (not exceeding 1200 CC) and vehicles of sub-heading 8703.2115; wincking devices for vehicles of heading 87.11                           | 35  |
| 8512.2064 | - - - - Turn flasher assembly for other motor cars and vehicles of chapter 87                                                                                                                     | 35  |
| 8512.2069 | ---- Other                                                                                                                                                                                        | 35  |
|           | --- Car ceiling lamp/room lamp:                                                                                                                                                                   |     |
| 8512.2071 | ---- For motor cars of heading 8703 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.3225                                         | 35  |
| 8512.2072 | ---- For vehicles of sub-heading 8704.2219                                                                                                                                                        | 35  |
| 8512.2079 | ---- Other                                                                                                                                                                                        | 35  |
| 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% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                      | (3) |
| 8512.3030    | --- Anti-theft alarm system for vehicles of chapter 87                                                                                                                                                                                   | 35  |
| 8512.3090    | --- Other                                                                                                                                                                                                                                | 35  |
|              | -Windscreen wipers, defrosters and demisters:                                                                                                                                                                                            |     |
|              | --- Wiper arm and blade assembly:                                                                                                                                                                                                        |     |
| 8512.4011    | ---- For motor cars of heading 8703 and vehicles of sub-heading 8703.3223, 8703.3225, and 8704.2190                                                                                                                                      | 35  |
| 8512.4012    | ---- For vehicles of sub-heading 8704.2219                                                                                                                                                                                               | 35  |
| 8512.4019    | ---- Other                                                                                                                                                                                                                               | 35  |
|              | --- Link assembly for wiper arm and blade:                                                                                                                                                                                               |     |
| 8512.4021    | ---- For motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.3223 and 8704.3190                                                                                                               | 35  |
| 8512.4029    | ---- Other for motor cars and vehicles                                                                                                                                                                                                   | 35  |
| 8512.4090    | --- Other                                                                                                                                                                                                                                | 35  |
|              | -Parts:                                                                                                                                                                                                                                  |     |
| 8512.9010    | --- Parts of the products of sub-headings 8512.4011 and 8512.4020                                                                                                                                                                        | 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  |
| <b>85.13</b> | <b>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.</b>                                                  |     |
|              | -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  |
|              | -Parts:                                                                                                                                                                                                                                  |     |
| 8513.9010    | --- Of Miners' safety lamps                                                                                                                                                                                                              | 5   |
| 8513.9090    | --- Other                                                                                                                                                                                                                                | 10  |
| <b>85.14</b> | <b>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.</b> |     |
| 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   |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                 | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                         | (3) |
| 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   |
| 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                                                                                                                                                                                                                                                                                                                                                                                                              | 15  |
| 8516.3200 | -- Other hair-dressing apparatus                                                                                                                                                                                                                                                                                                                                                                                            | 15  |
| 8516.3300 | -- Hand-drying apparatus                                                                                                                                                                                                                                                                                                                                                                                                    | 15  |
| 8516.4000 | -Electric smoothing irons                                                                                                                                                                                                                                                                                                                                                                                                   | 20  |
| 8516.5000 | -Microwave ovens                                                                                                                                                                                                                                                                                                                                                                                                            | 25  |
|           | -Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:                                                                                                                                                                                                                                                                                                                                                |     |
| 8516.6010 | --- Electric oven                                                                                                                                                                                                                                                                                                                                                                                                           | 20  |
| 8516.6020 | --- Electric ranges                                                                                                                                                                                                                                                                                                                                                                                                         | 20  |
| 8516.6030 | --- Electric roasters/grillers                                                                                                                                                                                                                                                                                                                                                                                              | 20  |
| 8516.6090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                   | 20  |
|           | -Other electro-thermic appliances:                                                                                                                                                                                                                                                                                                                                                                                          |     |
| 8516.7100 | -- Coffee or tea makers                                                                                                                                                                                                                                                                                                                                                                                                     | 20  |
| 8516.7200 | -- Toasters                                                                                                                                                                                                                                                                                                                                                                                                                 | 20  |
|           | -- Other:                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
| 8516.7910 | --- Insect killers                                                                                                                                                                                                                                                                                                                                                                                                          | 25  |
| 8516.7990 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                   | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                       | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                               | (3) |
|           | -Electric heating resistors:                                                                                                                                                                                                                                                                                                                                                      |     |
| 8516.8010 | - - - Electric Heating Element for Refrigerators/Power condensation heater for motors                                                                                                                                                                                                                                                                                             | 10  |
| 8516.8090 | --- Other                                                                                                                                                                                                                                                                                                                                                                         | 20  |
| 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                                                                                                                                                                                                                                                                                                                                                         | 0   |
| 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   |
| 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   |

| PCT CODE       | DESCRIPTION                                                                                                                                                                                                                                                                                                  | CD% |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)            | (2)                                                                                                                                                                                                                                                                                                          | (3) |
| 8517.7000      | - Parts                                                                                                                                                                                                                                                                                                      | 10  |
| <b>85.18</b>   | <b>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.</b> |     |
|                | -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:                                                                                                                                                                                                                                                   |     |
| 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  |
| <b>85.19</b>   | <b>Sound recording or reproducing apparatus.</b>                                                                                                                                                                                                                                                             |     |
| 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  |
| <b>[85.20]</b> |                                                                                                                                                                                                                                                                                                              |     |
| <b>85.21</b>   | <b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>                                                                                                                                                                                                                 |     |
|                | -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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                               | CD% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                       | (3) |
| 8521.9090    | --- Other                                                                                                                                                                                                                                                                 | 20  |
| <b>95.22</b> | <b>Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.</b>                                                                                                                                                        |     |
| 8522.1000    | -Pick-up cartridges                                                                                                                                                                                                                                                       | 5   |
| 8522.9000    | -Other                                                                                                                                                                                                                                                                    | 5   |
| <b>85.23</b> | <b>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.</b> |     |
|              | -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, reels, pancakes and jumho rolls                                                                                                                                                                               | 20  |
| 8523.2930    | --- Audio cassettes                                                                                                                                                                                                                                                       | 20  |
| 8523.2940    | --- Video cassettes                                                                                                                                                                                                                                                       | 20  |
| 8523.2990    | --- Other                                                                                                                                                                                                                                                                 | 20  |
|              | - Optical media:                                                                                                                                                                                                                                                          |     |
| 8523.4010    | --- Discs for laser reading systems for reproducing phenomena other than sound or image                                                                                                                                                                                   | 5   |
| 8523.4030    | --- Discs for laser reading systems for reproducing sound only                                                                                                                                                                                                            | 20  |
| 8523.4040    | --- Compact disc (Audio)                                                                                                                                                                                                                                                  | 20  |
| 8523.4050    | --- Compact disc (Video)                                                                                                                                                                                                                                                  | 20  |
| 8523.4060    | --- Digital video disc                                                                                                                                                                                                                                                    | 20  |
| 8523.4090    | --- 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   |
| 8523.5320    | --- 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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                        | (3) |
| 8523.8090 | --- Other                                                                                                                                                                                                                  | 10  |
| [85.24]   |                                                                                                                                                                                                                            |     |
| 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                                                                                                                                                                                          | 5   |
| 8525.8030 | --- Television cameras                                                                                                                                                                                                     | 10  |
| 8525.8040 | --- Digital cameras                                                                                                                                                                                                        | 10  |
| 8525.8050 | --- Video cameras recorders                                                                                                                                                                                                | 10  |
| 8525.8090 | --- Other                                                                                                                                                                                                                  | 5   |
| 85.26     | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.                                                                                                                                      |     |
| 8526.1000 | -Radar apparatus                                                                                                                                                                                                           | 5   |
|           | -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                                                                                                                                                                                      | 20  |
| 8527.1300 | -- Other Apparatus combined with sound recording or reproducing Apparatus                                                                                                                                                  | 20  |
| 8527.1900 | -- Other                                                                                                                                                                                                                   | 20  |
|           | - 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:                                                                                                                                                                 |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                        | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                | (3) |
| 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  |
| <b>85.28</b> | <b>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.</b> |     |
|              | - 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)                                                                                                                          | 20  |
| 8528.7190    | --- Other                                                                                                                                                                                                                          | 25  |
|              | -- Other, colour:                                                                                                                                                                                                                  |     |
|              | --- Television set:                                                                                                                                                                                                                |     |
| 8528.7211    | ---- Liquid crystal display                                                                                                                                                                                                        | 25  |
| 8528.7212    | ---- Other                                                                                                                                                                                                                         | 25  |
| 8528.7220    | --- Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)                                                                                                                          | 20  |
| 8528.7290    | --- Other                                                                                                                                                                                                                          | 25  |
| 8528.7300    | -- Other, black and white or other monochrome                                                                                                                                                                                      | 25  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                 | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                         | (3) |
| <b>85.29</b> | <b>Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.</b>                                                                                                          |     |
|              | -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  |
| <b>85.30</b> | <b>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).</b> |     |
| 8530.1000    | -Equipment for railways or tramways                                                                                                                                                                         | 5   |
| 8530.8000    | -Other equipment                                                                                                                                                                                            | 5   |
| 8530.9000    | -Parts                                                                                                                                                                                                      | 5   |
| <b>85.31</b> | <b>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.</b>                                    |     |
| 8531.1000    | -Burglar or fire alarms and similar apparatus                                                                                                                                                               | 5   |
| 8531.2000    | -Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)                                                                                                                 | 5   |
| 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   |
| <b>85.32</b> | <b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>                                                                                                                                      |     |
| 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:                                                                                                                                                               |     |
| 8532.3010    | --- Capacitor for ignition discharge for vehicles of heading 87.11                                                                                                                                          | 35  |
| 8532.3020    | --- Capacitor for ignition discharge for other motor cars and vehicles                                                                                                                                      | 35  |
| 8532.3090    | --- Other                                                                                                                                                                                                   | 25  |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                | CD%       |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                                                                                                                                                                                                                                                        | (3)       |
|                  | -Parts:                                                                                                                                                                                                                                                                                                                                                                    |           |
| 8532.9010        | - - - Capacitors decks of metal or plastic with terminals or connectors                                                                                                                                                                                                                                                                                                    | 10        |
| 8532.9020        | - - - Capacitors terminals                                                                                                                                                                                                                                                                                                                                                 | 10        |
| 8532.9090        | - - - Other                                                                                                                                                                                                                                                                                                                                                                | 20        |
| <b>85.33</b>     | <b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>                                                                                                                                                                                                                                                                        |           |
| 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:                                                                                                                                                                                                                                                                                                     |           |
| 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         |
| <b>8534.0000</b> | <b>Printed circuits.</b>                                                                                                                                                                                                                                                                                                                                                   | <b>20</b> |
| <b>85.35</b>     | <b>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.</b>                                                             |           |
| 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        |
|                  | -Lightening arrestors, voltage limiters and surge suppressors:                                                                                                                                                                                                                                                                                                             |           |
| 8535.4010        | - - - For a voltage upto 245 kV                                                                                                                                                                                                                                                                                                                                            | 20        |
| 8535.4090        | - - - Other                                                                                                                                                                                                                                                                                                                                                                | 10        |
| 8535.9000        | -Other                                                                                                                                                                                                                                                                                                                                                                     | 10        |
| <b>85.36</b>     | <b>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.</b> |           |
| 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        |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                               | (3) |
| 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  |
|           | --- Ignition switches:                                                                                                                                                                                                                                                                                                                            |     |
| 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;                                                                                                                                                                                                                                        |     |
| 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  |
|           | --- Other:                                                                                                                                                                                                                                                                                                                                        |     |
| 8536.5091 | --- -Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub-heading 8704.2190                                                                                                                                                                                                                 | 35  |
| 8536.5092 | --- -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 & Sockets with pins 16 & 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     | <b>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.</b> |     |
|           | -For a voltage not exceeding 1,000 V:                                                                                                                                                                                                                                                                                                             |     |
| 8537.1010 | --- Fuse boxes 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     | <b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>                                                                                                                                                                                                                                          |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                            | CD% |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                    | (3) |
| 8538.1000    | -Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus                                                                                           | 20  |
|              | -Other:                                                                                                                                                                                                                |     |
| 8538.9010    | - - - Vacuum interrupters for vacuum circuit breakers                                                                                                                                                                  | 5   |
| 8538.9090    | - - - Other                                                                                                                                                                                                            | 15  |
| <b>85.39</b> | <b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.</b>                                                                                          |     |
| 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                                                                                                                                                                                               | 10  |
| 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   |
| 8539.9030    | - - - Base cap for tube light                                                                                                                                                                                          | 10  |
| 8539.9040    | - - - Parts for energy saving lamps                                                                                                                                                                                    | 5   |
| 8539.9090    | - - - Other                                                                                                                                                                                                            | 10  |
| <b>85.40</b> | <b>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).</b> |     |
|              | -Cathode-ray television picture tubes, including video monitor cathode-ray tubes:                                                                                                                                      |     |
| 8540.1100    | - - Colour                                                                                                                                                                                                             | 5   |
| 8540.1200    | - - Black and white or other monochrome                                                                                                                                                                                | 5   |
| 8540.2000    | -Television camera tubes; image converters and intensifiers; other photo-cathode tubes                                                                                                                                 | 5   |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                           | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                   | (3) |
| 8540.4000    | -Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm                                                                                                                                                             | 5   |
| 8540.5000    | -Data/graphic display tubes, black and white or other monochrome                                                                                                                                                                                      | 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   |
| 8540.7200    | -- Klystrons                                                                                                                                                                                                                                          | 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   |
| <b>85.41</b> | <b>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.</b> |     |
| 8541.1000    | -Diodes, other than photosensitive of 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   |
| <b>85.42</b> | <b>Electronic integrated circuits.</b>                                                                                                                                                                                                                |     |
|              | - 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   |
| <b>85.43</b> | <b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>                                                                                                                           |     |
| 8543.1000    | - Particle accelerators                                                                                                                                                                                                                               | 10  |
| 8543.2000    | -Signal generators                                                                                                                                                                                                                                    | 10  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                           | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                   | (3) |
| 8543.3000    | -Machines and apparatus for electroplating, electrolysis or electrophoresis                                                                                                                                                                                                                                           | 5   |
|              | - Other machines and apparatus:                                                                                                                                                                                                                                                                                       |     |
| 8543.7010    | -- Remote control                                                                                                                                                                                                                                                                                                     | 5   |
| 8543.7090    | -- Other                                                                                                                                                                                                                                                                                                              | 5   |
|              | -Parts:                                                                                                                                                                                                                                                                                                               |     |
| 8543.9010    | --- Of machines of heading 8543.1900 & 8543.2000                                                                                                                                                                                                                                                                      | 5   |
| 8543.9090    | --- Other                                                                                                                                                                                                                                                                                                             | 5   |
| <b>85.44</b> | <b>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.</b> |     |
|              | -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                                                                                                                                                                                                                                                                                                             | 35  |
|              | - Other electric conductors, for a voltage not exceeding 1,000 V:                                                                                                                                                                                                                                                     |     |
|              | -- Fitted with connectors:                                                                                                                                                                                                                                                                                            |     |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                           | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                                                                                                                                                                                   | (3) |
| 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                                                                                                                                                                                                                                                                                                                                           | 20  |
| 8544.7000    | -Optical fibre cables                                                                                                                                                                                                                                                                                                                                                                                 | 25  |
| <b>85.45</b> | <b>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.</b>                                                                                                                                                                                                                |     |
|              | -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   |
| 8545.9090    | --- Other                                                                                                                                                                                                                                                                                                                                                                                             | 15  |
| <b>85.46</b> | <b>Electrical insulators of any material.</b>                                                                                                                                                                                                                                                                                                                                                         |     |
| 8546.1000    | -Of glass                                                                                                                                                                                                                                                                                                                                                                                             | 25  |
| 8546.2000    | -Of ceramics                                                                                                                                                                                                                                                                                                                                                                                          | 25  |
| 8546.9000    | -Other                                                                                                                                                                                                                                                                                                                                                                                                | 25  |
| <b>85.47</b> | <b>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.</b> |     |
| 8547.1000    | -Insulating fittings of ceramics                                                                                                                                                                                                                                                                                                                                                                      | 20  |
| 8547.2000    | -Insulating fittings of plastics                                                                                                                                                                                                                                                                                                                                                                      | 20  |
| 8547.9000    | -Other                                                                                                                                                                                                                                                                                                                                                                                                | 20  |
| <b>85.48</b> | <b>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.</b>                                                                                                                                  |     |
|              | -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 XXII

### 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);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 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;
  - (i) 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 signalling equipment of all kinds**

#### Notes.

- 1.- This Chapter does not cover:
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 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.

| POT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                    | CO% |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                            | (3) |
| <b>86.01</b>     | <b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>                                                                                                                                                                            |     |
| 8601.1000        | -Powered from an external source of electricity                                                                                                                                                                                                                                | 5   |
| 8601.2000        | -Powered by electric accumulators                                                                                                                                                                                                                                              | 5   |
| <b>86.02</b>     | <b>Other rail locomotives; locomotive tenders.</b>                                                                                                                                                                                                                             |     |
| 8602.1000        | -Diesel-electric locomotives                                                                                                                                                                                                                                                   | 5   |
| 8602.9000        | -Other                                                                                                                                                                                                                                                                         | 5   |
| <b>86.03</b>     | <b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>                                                                                                                                                                          |     |
| 8603.1000        | -Powered from an external source of electricity                                                                                                                                                                                                                                | 5   |
| 8603.9000        | -Other                                                                                                                                                                                                                                                                         | 5   |
| <b>8604.0000</b> | <b>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).</b>                                                                        | 5   |
| <b>8605.0000</b> | <b>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).</b>                                                                | 5   |
| <b>86.06</b>     | <b>Railway or tramway goods vans and wagons, not self-propelled.</b>                                                                                                                                                                                                           |     |
| 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   |
| <b>86.07</b>     | <b>Parts of railway or tramway locomotives or rolling-stock.</b>                                                                                                                                                                                                               |     |
|                  | -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   |
| <b>8608.0000</b> | <b>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.</b> | 5   |
| <b>8609.0000</b> | <b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>                                                                                                                           | 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 tractor, 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.

| PCT CODE     | DESCRIPTION                                                                                          | CD% |
|--------------|------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                  | (3) |
| <b>87.01</b> | <b>Tractors (other than tractors of heading 87.09).</b>                                              |     |
|              | -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, in any kit form, of less than 280 HP                | 30  |
| 8701.2020    | - - - In CBU condition, less than 280 HP                                                             | 30  |
| 8701.2030    | - - - Components for the assembly / manufacture, in any kit form, of 280 HP and above                | 15  |
| 8701.2040    | - - - in CBU condition of 280 HP and above                                                           | 15  |
| 8701.2090    | - - - Other                                                                                          | 10  |
|              | -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  |
| 8701.9030    | - - - Components for the assembly/ manufacture of prime movers not exceeding 280 HP, in any kit form | 30  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                 | CD% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                         | (3) |
| 8701.9040    | --- Road tractors for trailers (prime movers) less than 280 HP                                                                                                              | 30  |
| 8701.9050    | --- Components for the assembly/ manufacture road tractors for trailers (prime movers) of 280 HP and above, in any kit form                                                 | 15  |
| 8701.9060    | --- Road tractors for trailers (prime movers) of 280 HP and above                                                                                                           | 15  |
| 8701.9090    | --- Other                                                                                                                                                                   | 10  |
| <b>87.02</b> | <b>Motor vehicles for the transport of ten or more, persons, including the driver.</b>                                                                                      |     |
|              | -With compression-ignition internal combustion piston engine (diesel or semi-diesel):                                                                                       |     |
| 8702.1010    | --- Components for assembly / manufacture of vehicles, in any kit form                                                                                                      | 20  |
| 8702.1020    | --- Fully dedicated CNG buses (CBU)                                                                                                                                         | 15  |
| 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)                                                                                                                                         | 15  |
| 8702.9090    | --- Other                                                                                                                                                                   | 20  |
| <b>87.03</b> | <b>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.</b> |     |
| 8703.1000    | - Vehicles specially designed for travelling 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:                                                                                                                             |     |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                           | CD% |
|-----------|-------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                   | (3) |
|           | - - 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  |
|           | - - - 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                        | 90  |
| 8703.2329 | - - - - Other                                                                                         | 90  |
|           | - - Of a cylinder capacity exceeding 3,000cc:                                                         |     |
| 8703.2410 | - - - Components for the assembly / manufacture of vehicles, in any kit form                          | 90  |
| 8703.2490 | - - - Other                                                                                           | 90  |
|           | -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  |
|           | - - - Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc:                             |     |

| PCT CODE     | DESCRIPTION                                                                                                                                | CD% |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                        | (3) |
| 8703.3221    | - - - Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227 | 90  |
| 8703.3222    | - - - - Components for the assembly / manufacture of sports utility vehicles, in any kit form                                              | 90  |
| 8703.3223    | - - - - Sports utility vehicles (SUVs 4x4)                                                                                                 | 90  |
| 8703.3224    | - - - - Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form                                               | 90  |
| 8703.3225    | - - - - All terrain vehicles (4x4)                                                                                                         | 90  |
| 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                                                                                                                              | 90  |
|              | -- Of a cylinder capacity exceeding 2500cc:                                                                                                |     |
| 8703.3310    | - - - Components for the industrial assembly/ manufacture of vehicles, in any kit form                                                     | 90  |
| 8703.3390    | - - - Other                                                                                                                                | 90  |
| 8703.9000    | -Other                                                                                                                                     | 90  |
| <b>87.04</b> | <b>Motor vehicles for the transport of goods.</b>                                                                                          |     |
|              | -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  |
|              | -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:                                                                             |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                              | CD% |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                                                                                                                                                                                                      | (3) |
|                  | -- 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:                                                                                                                                                                                                                                                                                                  |     |
| 8704.9010        | --- Components for assembly/ manufacture of vehicles in any kit form                                                                                                                                                                                                                                     | 30  |
| 8704.9090        | --- Other                                                                                                                                                                                                                                                                                                | 30  |
| <b>87.05</b>     | <b>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).</b> |     |
| 8705.1000        | -Crane lorries                                                                                                                                                                                                                                                                                           | 10  |
| 8705.2000        | -Mobile drilling derricks                                                                                                                                                                                                                                                                                | 30  |
| 8705.3000        | -Fire fighting vehicles                                                                                                                                                                                                                                                                                  | 30  |
| 8705.4000        | -Concrete-mixer lorries                                                                                                                                                                                                                                                                                  | 60  |
| 8705.9000        | -Other                                                                                                                                                                                                                                                                                                   | 10  |
| <b>8706.0000</b> | <b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>                                                                                                                                                                                                                   | 50  |
| <b>87.07</b>     | <b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>                                                                                                                                                                                                                       |     |
| 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  |
| <b>87.08</b>     | <b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>                                                                                                                                                                                                                           |     |
|                  | -Bumpers and parts thereof:                                                                                                                                                                                                                                                                              |     |
| 8708.1010        | --- Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060                                                                                                                                                                                                    | 35  |
| 8708.1020        | --- Following components for motor cars of heading 87.03                                                                                                                                                                                                                                                 | 35  |
|                  | (1) Front and Rear Bumper (cover)                                                                                                                                                                                                                                                                        |     |
|                  | (2) Member/reinforcement for bumpers                                                                                                                                                                                                                                                                     |     |
|                  | (3)Side supports for bumpers                                                                                                                                                                                                                                                                             |     |
| 8708.1030        | --- Following components for vehicles of heading 8703.2113                                                                                                                                                                                                                                               | 35  |
|                  | (1) Front and rear bumper (covers)                                                                                                                                                                                                                                                                       |     |
|                  | (2) Stays/ bracket for covers                                                                                                                                                                                                                                                                            |     |
| 8708.1040        | --- Front bumper ( sheet metal part ) for vehicles of sub-heading 8703.3223                                                                                                                                                                                                                              | 35  |
| 8708.1050        | --- Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190                                                                                                                                                                                                                | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                         | DD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                 | (3) |
| 8708.1060 | - - - Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390                                                                                                                                                                                                 | 35  |
| 8708.1070 | - - - Bumpers and parts thereof for vehicles of sub - heading 8703.2115                                                                                                                                                                                                                                             | 35  |
| 8708.1080 | - - - Front bumpers for vehicles of sub - heading 8703.3225                                                                                                                                                                                                                                                         | 35  |
| 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 | - - - - 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                                                                                                                                                                                                                                                                                         |     |
|           | (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                                                                                                                                                                                                                                                                                                      |     |
| 8708.2912 | - - - - Following components for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                                                   | 35  |
|           | (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                                                                                                                                                                                                                                                                                                       |     |

| PCT CODE  | DESCRIPTION                                                                                        | CD% |
|-----------|----------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                | (3) |
|           | (9) Foot step / foot board assemblies and parts thereof                                            |     |
|           | (10) Grill assembly / hood cowling assembly and parts thereof                                      |     |
|           | (11) Guard / protector for PTO                                                                     |     |
|           | (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 | --- 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                                                                        |     |
|           | (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                                                                         |     |

| PCT CODE | DESCRIPTION                                                                                                | CD% |
|----------|------------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                        | (3) |
|          | (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)                                         |     |
|          | (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                                                             |     |
|          | (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                                      |     |



| PCT CODE | DESCRIPTION                                                                                                                   | CD% |
|----------|-------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                                           | (3) |
|          | (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)                          |     |
|          | (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% |
|-----------|-------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                           | (3) |
|           | (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                                       |     |
| 8708.2932 | - - - Following components for vehicles of sub-heading 8703.2113              | 35  |
|           | (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/ base 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                           |     |
|           | (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 |     |

| PCT CODE  | DESCRIPTION                                                                                                              | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                      | (3) |
|           | (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                                                                                                  |     |
|           | (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                                                                                 |     |
| 8708.2933 | - - - - Following components for vehicles of sub-heading 8703.2193                                                       | 35  |
|           | (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                                                                                              |     |
|           | (21) Sound deadening/ insulation/ silencer sheets for floor                                                              |     |
|           | (22) Stay for radiator support                                                                                           |     |
|           | (23) Stay hood lock opener                                                                                               |     |
|           | (24) Sun Visor                                                                                                           |     |
| 8708.2934 | - - - - Following components for vehicles of sub-heading 8703.3223                                                       | 35  |
|           | (1) Battery tray assembly and parts thereof                                                                              |     |
|           | (2) Cross member (rear)                                                                                                  |     |

| PCT CODE  | DESCRIPTION                                                                                   | CD% |
|-----------|-----------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                           | (3) |
|           | (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                                                   |     |
|           | (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                                                           |     |
| 8708.2935 | ---- Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115 | 35  |
| 8708.2936 | ---- Following components for vehicles of sub - heading 8703.3225                             | 35  |
|           | (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)                                                           |     |

| PCT CODE  | DESCRIPTION                                                       | CD% |
|-----------|-------------------------------------------------------------------|-----|
| (1)       | (2)                                                               | (3) |
|           | (7) Door glass holding channel                                    |     |
|           | (8) Door Trim (Casing)                                            |     |
|           | (9) Emblems                                                       |     |
|           | (10) Escutcheon (Bazel) for window regulator                      |     |
|           | (11) Escutcheon for sill for lock control                         |     |
|           | (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 tarpuline)                              |     |
|           | (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) Sun visors                                                   |     |
| 8708.2939 | ---- Other                                                        | 35  |
|           | --- For vehicles of heading 87.04:                                |     |
| 8708.2941 | --- 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                                       |     |
|           | (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                            |     |

| PCT CODE  | DESCRIPTION                                                        | CD% |
|-----------|--------------------------------------------------------------------|-----|
| (1)       | (2)                                                                | (3) |
|           | (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                                              |     |
|           | (38) Sound deadening / Silencer sheet                              |     |
|           | (39) Sun visor                                                     |     |
|           | (40) Trims for seaming welts                                       |     |
|           | (41) Windshield header panel / Rail                                |     |
| 8708.2942 | - - - 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                                                        |     |
|           | (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                                                    |     |
| 8708.2943 | - - - Following components for vehicles of sub - heading 8704.2299 | 35  |
|           | (1) Battery Carrier assembly and parts thereof                     |     |
|           | (2) Cabin tilt stay stopper assembly and parts thereof             |     |
|           | (3) Cargo body / deck and parts thereof                            |     |

| PCT CODE  | DESCRIPTION                                                          | CD% |
|-----------|----------------------------------------------------------------------|-----|
| (1)       | (2)                                                                  | (3) |
|           | (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                                        |     |
|           | (17) Sun visors                                                      |     |
|           | (18) Trim for front pillar                                           |     |
| 8708.2944 | - - - - Following components for vehicles of sub - heading 8704.2390 | 35  |
|           | (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                                           |     |
| 8708.2945 | - - - - Following components for vehicles of sub - heading 8704.3190 | 35  |
|           | (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                              |     |

| PCT CODE  | DESCRIPTION                                                                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                           | (3) |
|           | (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                                                                                                       |     |
|           | (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                                                                                    |     |
| 8708.2949 | --- Other                                                                                                                     | 35  |
| 8708.2990 | --- Other                                                                                                                     | 35  |
|           | - Brakes and servo-brakes; parts thereof:                                                                                     |     |
| 8708.3010 | --- 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 |     |
|           | (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                                                              |     |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                     | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                             | (3) |
|           | (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 sub-heading 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                                                                                                            |     |
| 8708.3020 | - - - Following components for vehicles of heading 8702.1090 and 8702.9090                                                                                                                      | 35  |
|           | (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                                                                                                                                                      |     |
| 8708.3030 | - - - Following components for vehicles of heading 87.03                                                                                                                                        | 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 87.03 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 87.03 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 motor cars of sub-headings 87.03 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:                                                                                                                                                            |     |
| 8708.3041 | - - - - Following components, of vehicles of sub - heading 8704.2190                                                                                                                            | 35  |
|           | (1) Brake Drum                                                                                                                                                                                  |     |
|           | (2) Brake tubes                                                                                                                                                                                 |     |
|           | (3) Front brake Disc                                                                                                                                                                            |     |
|           | (4) Parking brake cable                                                                                                                                                                         |     |

| PCT CODE  | DESCRIPTION                                                                   | CD% |
|-----------|-------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                           | (3) |
| 8708.3042 | ---- 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                                                 |     |
| 8708.3043 | ---- Following components, of vehicles of sub - heading 8704.2299             | 35  |
|           | (1) Brake drums                                                               |     |
|           | (2) Lever assembly for parking brake / hand brake                             |     |
|           | (3) Oil and air pipes / tubes                                                 |     |
|           | (4) Brake pedal assembly and parts thereof                                    |     |
| 8708.3044 | ---- Following components, of vehicles of sub - heading 8704.2390             | 35  |
|           | (1) Brake drums                                                               |     |
|           | (2) Lever assembly for parking brake / hand brake                             |     |
|           | (3) Oil and air pipes / tubes                                                 |     |
| 8708.3045 | ---- Following components, of vehicles of sub - heading 8704.3190             | 35  |
|           | (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 |     |
|           | --- Other                                                                     |     |
|           | -Gear boxes and parts thereof                                                 |     |
| 8708.4010 | --- Gear boxes for agricultural tractors of sub - heading 8701.9020           | 35  |
| 8708.4020 | --- Following components for agricultural tractors of sub heading 8701.9020   | 35  |
|           | (1) Bottom cover plate for gear box housing                                   |     |
|           | (2) Cover / Cup for gear shift lever                                          |     |
|           | (3) Cover assembly for drive shift bearing for use in gear box                |     |
|           | (4) Cover plates for gear box                                                 |     |
|           | (5) Cover shift tower for gear box                                            |     |
|           | (6) Gear box housing                                                          |     |
|           | (7) Housing for gear shift lever                                              |     |
|           | (8) Knob for gear shift lever                                                 |     |
|           | (9) Lever 3rd and 4th / Fork Third (for gear box)                             |     |
|           | (10) Lever assembly transmission / gear shift lever and parts thereof         |     |
|           | (11) Lever for 1st and 2nd gate / gear                                        |     |
|           | (12) Lever for reverse gear                                                   |     |
|           | (13) Lever planetary / lever assembly splitter and parts thereof              |     |
|           | (14) Plate for mounting gear shift lever                                      |     |
|           | (15) Plunger                                                                  |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (3) |
|           | (16) Plunger / dog for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
|           | (17) Retainer for main drive shaft for use in gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
|           | (18) Rod splitter for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
|           | (19) Seat for spring for use in gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
|           | (20) Selector 3rd / Gate 3rd and 4th for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |     |
|           | (21) Selector for planetary shaft / support for splitter for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |     |
|           | (22) Shaft / fork for clutch release                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |
|           | (23) Shift tower for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
|           | (24) Shift tower for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
|           | (25) Shifter rails / rods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |     |
|           | (26) Shifter rails / rods for gear box                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
|           | (27) Supports for splitters                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |
|           | (28) Top cover assembly for gear box and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |     |
|           | (29) Shaft for differential lock                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |     |
|           | (30) Shaft reverse/shaft reverse cluster                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |
| 8708.4090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 35  |
|           | -Drive-axes with differential, whether or not provided with other transmission components and non driving axles; parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |     |
| 8708.5010 | --- Built up drive axes with hub and brake drum for vehicles of sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; 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  |
| 8708.5020 | --- Built up drive axes for argicultural tractors of sub - heading 8701.9020 (excluding Jx4 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 | 35  |
| 8708.5030 | --- Built up drive axes for vehicles of sub - heading 8703.2115; Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | (3) |
| 8708.5040 | --- Built up Non driving axles for motor cars of heading 87.03 (of engine capacity upto 1200cc) and vehicles of sub-heading 8703.2113; Cap spindle for grease (for vehicles not exceeding 1200cc), Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193; Hub for front axle for vehicle of sub heading 8704.2190; Cap spindle for grease for vehicles of sub-heading 8704.3190 | 35  |
| 8708.5050 | --- Propeller shaft for vehicles of sub-heading 8703.2193                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 35  |
| 8708.5060 | --- Housing rear axle and propeller shaft for vehicles of sub-heading 8703.2113 and 8704.3190                                                                                                                                                                                                                                                                                                                                                                                                                                           | 35  |
| 8708.5070 | --- 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                                                                                                                                                | 35  |
| 8708.5080 | --- Built up non driving axles, housing rear axle and propeller 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 fornt axle/ Steering knuckle for Agricultural Tractors of sub-heading 8701.9020                                                                                 | 35  |
| 8708.5090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 35  |
|           | -Road wheels and parts and accessories thereof:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |     |
| 8708.7010 | --- Road wheels (complet), rims (excluding casted), 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  |
| 8708.7020 | --- Road wheels (complet), rims (excluding casted), 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 | --- 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                                                                                                                                                                                                                                                                                                                                                                                    | 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  |
| 8708.8030 | --- Parts of shock absorber for the vehicle of sub-heading 8703.2115                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 35  |
| 8708.8090 | --- Other                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 35  |
|           | -Other parts and accessories:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |
|           | --Radiators and parts thereof                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                | (3) |
| 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  |
| 8708.9140 | --- Radiator Cap assembly and parts thereof for Agricultural Tractors of sub-heading 8701.9020                                                                                                                                                                     | 35  |
| 8708.9190 | --- Other                                                                                                                                                                                                                                                          | 35  |
|           | --Silencers (Mufflers) and exhaust pipes; parts thereof                                                                                                                                                                                                            |     |
| 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 only), 8701.2090, 8701.2040, 8701.2060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020                                                                  | 35  |
| 8708.9290 | --- Other                                                                                                                                                                                                                                                          | 35  |
|           | --Clutches and parts thereof:                                                                                                                                                                                                                                      |     |
| 8708.9310 | --- 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  |
| 8708.9320 | --- Lower plate for clutch housing (other than clutch plate) for vehicles of sub-heading 8703.2193                                                                                                                                                                 | 35  |
| 8708.9330 | --- Arm clutch release for motor cars of heading 87.03 exceeding 1200cc                                                                                                                                                                                            | 35  |
| 8708.9340 | --- Clutches (with or without driven plates) for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                  | 35  |
| 8708.9350 | --- Fork for clutch for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                           | 35  |
| 8708.9390 | --- Other                                                                                                                                                                                                                                                          | 35  |
|           | --Steering wheels, steering columns and steering boxes; and parts thereof                                                                                                                                                                                          |     |
| 8708.9410 | --- 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  |
| 8708.9420 | --- Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc                                                                                                                                                                                 | 35  |
| 8708.9430 | --- Covers for steering column for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190                                                                                                                                                 | 35  |
| 8708.9440 | --- Steering column for vehicles of sub-heading 8703.2113                                                                                                                                                                                                          | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                         | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                 | (3) |
| 8708.9450 | --- (1) Bracket steering gear box for vehicles of sub-heading 8703.2113;<br>(2) steering wheels, steering columns, steering boxes and Steering stem for vehicles of sub - heading 8703.2115         | 35  |
| 8708.9460 | --- Steering wheels (non foamed) for vehicles of sub - heading 8704.2219                                                                                                                            | 35  |
| 8708.9470 | --- Covers steering shaft for vehicles of sub - heading 8704.2219                                                                                                                                   | 35  |
| 8708.9480 | --- 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 | 35  |
| 8708.9490 | --- Other                                                                                                                                                                                           | 35  |
| 8708.9500 | --Safety Air bags with inflator system; parts thereof                                                                                                                                               | 35  |
|           | --Other:                                                                                                                                                                                            |     |
|           | --- For vehicles of heading 87.01:                                                                                                                                                                  |     |
| 8708.9911 | --- -For vehicles of heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060                                                                                                                          | 35  |
|           | (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                                                                                                                                                               |     |
|           | (8) Stiffener for fly wheel housing (4x2 vehicles only)                                                                                                                                             |     |
|           | (9) Towing hooks                                                                                                                                                                                    |     |
|           | (10) Upper pad for front leaf assembly (4x2 vehicles only)                                                                                                                                          |     |
| 8708.9912 | --- -Following components, of agricultural tractors of sub - heading 8701.9020                                                                                                                      | 35  |
|           | (1) Adapter plate / engine mounting bracket                                                                                                                                                         |     |
|           | (2) Adaptor for tachometer 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, console 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                                                                                                                                                                                   |     |

| PCT CODE | DESCRIPTION                                                            | CD% |
|----------|------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                    | (3) |
|          | (19) Collar pre-cleaner / shield air cleaner (for tractors upto 80 HP) |     |
|          | (20) Connecting rod for hydraulic mechanism                            |     |
|          | (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                           |     |
|          | (53) Lever quadrant cross shaft hydraulic mechanism                    |     |
|          | (54) Lift rod assembly and parts thereof                               |     |
|          | (55) Link assembly control for hydraulic mechanism                     |     |
|          | (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                            |     |

| PCT CODE | DESCRIPTION                                                                 | CD% |
|----------|-----------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                         | (3) |
|          | (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 engine                                           |     |
|          | (74) Quadrant assembly and parts thereof                                    |     |
|          | (75) Radiator elbow                                                         |     |
|          | (76) Response cover assembly for hydraulic lift and parts thereof           |     |
|          | (77) Retainer for ball                                                      |     |
|          | (78) Rocker cover                                                           |     |
|          | (79) Rod / shaft for throttle pedal                                         |     |
|          | (80) Sector for draft control                                               |     |
|          | (81) Selective assembly and parts thereof                                   |     |
|          | (82) Shaft / pin for lower link                                             |     |
|          | (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 tractors 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 adjuster                                                    |     |
|          | (109) Tube assembly for rear axle and parts thereof                         |     |
|          | (110) Water body / elbow water pump                                         |     |
|          | (111) Water inlet / water connection                                        |     |



| PCT CODE  | DESCRIPTION                                                                          | CD% |
|-----------|--------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                  | (3) |
|           | (112) Water outlet / pipe outlet                                                     |     |
|           | (113) Weight for frame                                                               |     |
|           | (114) Wrapper assembly and parts thereof                                             |     |
| 8708.9919 | --- Other                                                                            | 35  |
| 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                                        |     |
|           | --- For the vehicles of heading 87.03:                                               |     |
| 8708.9931 | --- Following components for motor cars of heading 87.03                             | 35  |
|           | (1) Air cleaner housing assembly and parts thereof                                   |     |
|           | (2) Arms for fan belt adjusting                                                      |     |
|           | (3) Bracket for generator                                                            |     |
|           | (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)            |     |

| PCT CODE  | DESCRIPTION                                                                                               | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                       | (3) |
|           | (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)                                                  |     |
|           | (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                                                                                           |     |
| 8708.9932 | ---- Following components for vehicles of heading 8703.2113                                               | 35  |
|           | (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                                                           |     |
|           | (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       |     |

| PCT CODE  | DESCRIPTION                                                                                                                                    | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                            | (3) |
|           | (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                                                                                                                                |     |
| 8708.9933 | ---- Following components for vehicles of sub-heading 8703.2193                                                                                | 35  |
|           | (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 |     |
|           | (10) Reserve tank and hose assembly for radiator water and parts thereof                                                                       |     |
|           | (11) Washer jar                                                                                                                                |     |
| 8708.9934 | ---- Following components for vehicles of heading 8703.3223                                                                                    | 35  |
|           | (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 / muffers / 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% |
|-----------|-------------------------------------------------------------------|-----|
| (1)       | (2)                                                               | (3) |
|           | (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)                                  |     |
| 8708.9935 | ---- Following components for vehicles of sub-heading 8703.2115   | 35  |
|           | (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                                             |     |
|           | (19) Spacer for wheel                                             |     |
|           | (20) Speedometer cable assembly and parts thereof                 |     |
|           | (21) Torque rod                                                   |     |
|           | (22) Wheel nuts                                                   |     |
| 8708.9936 | ---- Following components for vehicles of sub - heading 8703.3225 | 35  |
|           | (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)                                           |     |

| PCT CODE  | DESCRIPTION                                                       | CD% |
|-----------|-------------------------------------------------------------------|-----|
| (1)       | (2)                                                               | (3) |
|           | (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                                               |     |
|           | (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                         |     |
| 8708.9939 | ---- Other                                                        | 35  |
| 8708.9941 | ---- Following components for vehicles of sub - heading 8704.2190 | 35  |
|           | (1) Air cleaner housing (sheet metal type)                        |     |
|           | (2) Air intake duct 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)                   |     |
|           | (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                                         |     |

| PCT CODE  | DESCRIPTION                                                                                                 | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                         | (3) |
|           | (22) Shackles / shackle plates / pins / hangers for leaf springs                                            |     |
|           | (23) Towing hook                                                                                            |     |
|           | (24) U bolt for leaf springs                                                                                |     |
|           | (25) Vacuum tank                                                                                            |     |
| 8708.9942 | - - - - Following components, for vehicles of sub - heading 8704.2219                                       | 35  |
|           | (1) Air cleaner housing (sheet metal)                                                                       |     |
|           | (2) Air intake pipe and its hood                                                                            |     |
|           | (3) Battery cover                                                                                           |     |
|           | (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                                                               |     |
| 8708.9943 | - - - - Following components, for vehicles of sub - heading 8704.2299                                       | 35  |
|           | (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.     |     |
|           | (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                                                                        |     |

| PCT CODE  | DESCRIPTION                                                                                                          | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                  | (3) |
|           | (17) Towing hooks                                                                                                    |     |
|           | (18) U. Bolts for leaf springs                                                                                       |     |
|           | (19) Upper pad for front leaf spring assembly                                                                        |     |
| 8708.9944 | ----- Following components, for vehicles of sub - heading 8704.2390                                                  | 35  |
|           | (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                                                                                  |     |
|           | (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                                                                        |     |
| 8708.9945 | ----- Following components, for vehicles of sub - heading 8704.3190                                                  | 35  |
|           | (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 oek                                                                                  |     |
|           | (11) Brackets for mounting steering gear box                                                                         |     |
|           | (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                    |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                           | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                   | (3) |
|           | (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                                                                                                                                                                                                                                               |     |
| 8708.9949 | --- Other                                                                                                                                                                                                                                                                             | 35  |
| 8708.9990 | --- Other                                                                                                                                                                                                                                                                             | 35  |
| 87.09     | <b>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.</b> |     |
|           | -Vehicles:                                                                                                                                                                                                                                                                            |     |
| 8709.1100 | -- Electrical                                                                                                                                                                                                                                                                         | 30  |
| 8709.1900 | -- Other                                                                                                                                                                                                                                                                              | 30  |
| 8709.9000 | -Parts                                                                                                                                                                                                                                                                                | 35  |
| 8710.0000 | <b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>                                                                                                                                                         | 20  |
| 87.11     | <b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>                                                                                                                                                                |     |
|           | -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                                                                                                                                                                                                             | 80  |
| 8711.1090 | --- Other                                                                                                                                                                                                                                                                             | 80  |
|           | -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                                                                                                                                                                                                            | 80  |
| 8711.2090 | --- Other                                                                                                                                                                                                                                                                             | 80  |



| PCT CODE  | DESCRIPTION                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                     | (3) |
|           | -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                                            | 80  |
| 8711.3020 | - - - Motorbike rickshaws in CBU                                                                                        | 80  |
| 8711.3090 | - - - Other                                                                                                             | 80  |
|           | -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                                            | 80  |
| 8711.4090 | - - - Other                                                                                                             | 80  |
|           | -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                                            | 80  |
| 8711.5090 | - - - Other                                                                                                             | 80  |
|           | -Other:                                                                                                                 |     |
| 8711.9010 | - - - Components for the assembly / manufacture of vehicles, in any kit form                                            | 80  |
| 8711.9090 | - - - Other                                                                                                             | 80  |
| 8712.0000 | <b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>                                         | 35  |
| 87.13     | <b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>                    |     |
| 8713.1000 | -Not mechanically propelled                                                                                             | 5   |
| 8713.9000 | -Other                                                                                                                  | 5   |
| 87.14     | <b>Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.</b>                                               |     |
|           | -Of motorcycles (including mopeds):                                                                                     |     |
| 8714.1100 | -- Saddles                                                                                                              | 35  |
|           | -- Other:                                                                                                               |     |
| 8714.1910 | --- 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                                                                                                    |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                             | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                     | (3) |
|           | (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                                                                                                                                                                                  |     |
|           | (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                                                                                                                                                                                                      |     |
| 8714.1990 | - - - Other                                                                                                                                                                                                                             | 35  |
| 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  |

| PCT CODE         | DESCRIPTION                                                                                   | CD%       |
|------------------|-----------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                           | (3)       |
| 8714.9900        | -- Other                                                                                      | 25        |
| <b>8715.0000</b> | <b>Baby carriages and parts thereof.</b>                                                      | <b>20</b> |
| <b>87.16</b>     | <b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b> |           |
|                  | -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:                                                                                     |           |
| 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 sub-headings 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                                                                                                                                    | CD%      |
|------------------|------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (1)              | (2)                                                                                                                                            | (3)      |
| <b>8801.0000</b> | <b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>                                                          | <b>5</b> |
| <b>88.02</b>     | <b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b> |          |

| PCT CODE         | DESCRIPTION                                                                                                               | CD% |
|------------------|---------------------------------------------------------------------------------------------------------------------------|-----|
| (1)              | (2)                                                                                                                       | (3) |
|                  | -Helicopters:                                                                                                             |     |
| 8802.1100        | -- Of an unladen weight not exceeding 2,000 kg                                                                            | 5   |
| 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   |
| <b>88.03</b>     | <b>Parts of goods of heading 88.01 or 88.02.</b>                                                                          |     |
| 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   |
| <b>8804.0000</b> | <b>Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto.</b> | 5   |
| <b>88.05</b>     | <b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>   |     |
| 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% |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                               | (3) |
| <b>89.01</b> | <b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b> |     |
| 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 sub-heading 8901.20                                                                    | 10  |
| 8901.9000    | -Other vessels for the transport of goods and other vessels for the transport of both persons and goods                           | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                        | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                | (3) |
| 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  |
| 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                                                                                                                                                                                                          | 5   |
| 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 leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support

- bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                            | (3) |
| 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  |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                           | CB% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                   | (3) |
| 9001.4000    | -Spectacle lenses of glass                                                                                                                                                                            | 10  |
| 9001.5000    | -Spectacle lenses of other materials                                                                                                                                                                  | 10  |
| 9001.9000    | -Other                                                                                                                                                                                                | 20  |
| <b>90.02</b> | <b>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.</b> |     |
|              | -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   |
| <b>90.03</b> | <b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>                                                                                                                   |     |
|              | -Frames and mountings:                                                                                                                                                                                |     |
| 9003.1100    | - - Of plastics                                                                                                                                                                                       | 10  |
| 9003.1900    | - - Of other materials                                                                                                                                                                                | 10  |
| 9003.9000    | -Parts                                                                                                                                                                                                | 10  |
| <b>90.04</b> | <b>Spectacles, goggles and the like, corrective, protective or other.</b>                                                                                                                             |     |
| 9004.1000    | -Sunglasses                                                                                                                                                                                           | 5   |
| 9004.9000    | -Other                                                                                                                                                                                                | 10  |
| <b>90.05</b> | <b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>            |     |
| 9005.1000    | -Binoculars                                                                                                                                                                                           | 10  |
| 9005.8000    | -Other instruments                                                                                                                                                                                    | 10  |
| 9005.9000    | -Parts and accessories (including mountings)                                                                                                                                                          | 10  |
| <b>90.06</b> | <b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>                                               |     |
| 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   |



| PCT CODE       | DESCRIPTION                                                                                                                                                                                       | CD% |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)            | (2)                                                                                                                                                                                               | (3) |
| 9006.9900      | -- Other                                                                                                                                                                                          | 5   |
| <b>90.07</b>   | <b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>                                                                             |     |
|                | -Cameras:                                                                                                                                                                                         |     |
| 9007.1100      | -- For film of less than 16 mm width or for double-8 mm film                                                                                                                                      | 5   |
| 9007.1900      | -- Other                                                                                                                                                                                          | 5   |
| 9007.2000      | -Projectors                                                                                                                                                                                       | 5   |
|                | -Parts and accessories:                                                                                                                                                                           |     |
| 9007.9100      | -- For cameras                                                                                                                                                                                    | 5   |
| 9007.9200      | -- For projectors                                                                                                                                                                                 | 5   |
| <b>90.08</b>   | <b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>                                                                            |     |
| 9008.1000      | -Slide projectors                                                                                                                                                                                 | 5   |
| 9008.2000      | -Microfilm, microfiche or other microform readers, whether or not capable of producing copies                                                                                                     | 5   |
| 9008.3000      | -Other image projectors                                                                                                                                                                           | 5   |
| 9008.4000      | -Photographic (other than cinematographic) enlargers and reducers                                                                                                                                 | 5   |
| 9008.9000      | -Parts and accessories                                                                                                                                                                            | 5   |
| <b>[90.09]</b> |                                                                                                                                                                                                   |     |
| <b>90.10</b>   | <b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>                  |     |
| 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   |
| <b>90.11</b>   | <b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>                                                                               |     |
| 9011.1000      | -Stereoscopic microscopes                                                                                                                                                                         | 5   |
| 9011.2000      | -Other microscopes, for photomicrography, cinephotomicrography or microprojection                                                                                                                 | 5   |
| 9011.8000      | -Other microscopes                                                                                                                                                                                | 5   |
| 9011.9000      | -Parts and accessories                                                                                                                                                                            | 5   |
| <b>90.12</b>   | <b>Microscopes other than optical microscopes; diffraction apparatus.</b>                                                                                                                         |     |
| 9012.1000      | -Microscopes other than optical microscopes; diffraction apparatus                                                                                                                                | 5   |
| 9012.9000      | -Parts and accessories                                                                                                                                                                            | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                       | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                               | (3) |
| 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 (lacheometers)                                                                                                                                                                                                                                                                                                       | 5   |
| 9015.3000 | -Levels                                                                                                                                                                                                                                                                                                                                           | 5   |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                            | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                    | (3) |
| 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. |     |
|           | -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:                                                                                                                            |     |
| 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 | --- Sphygmomano-meter                                                                                                                                                                  | 5   |
| 9018.9060 | --- Infant incubators                                                                                                                                                                  | 5   |
| 9018.9070 | --- Fibre dializers                                                                                                                                                                    | 5   |
| 9018.9090 | --- Other                                                                                                                                                                              | 5   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                    | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                            | (3) |
| 90.19     | <b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>                                                                                                                                             |     |
| 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   |
| 9020.0000 | <b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>                                                                                                                                                                                                                           |     |
| 9020.0010 | --- Gas masks                                                                                                                                                                                                                                                                                                                                                  | 5   |
| 9020.0020 | --- Other breathing appliances                                                                                                                                                                                                                                                                                                                                 | 5   |
| 90.21     | <b>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.</b>                                                                           |     |
| 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     | <b>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.</b> |     |
|           | -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   |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                          | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                  | (3) |
|           | -Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:                                                                                    |     |
| 9022.2100 | -- For medical, surgical, dental or veterinary uses                                                                                                                                                                                                                  | 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   |
| 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 | --- Fuel gauge for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                                  | 35  |
| 9026.1020 | --- Oil level indicator for agricultural tractors of sub - heading 8701.9020                                                                                                                                                                                         | 35  |
| 9026.1030 | --- Dipstick/ gauge oil level for engines of motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8708.3225 and 8704.3190                                                                                                                  | 35  |
| 9026.1040 | --- Dipstick/ gauge oil level for engines for vehicles of sub-heading 8701.9020                                                                                                                                                                                      | 35  |
| 9026.1050 | --- Other for motor cars and vehicles                                                                                                                                                                                                                                | 35  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                      | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                                                              | (3) |
| 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     | <b>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.</b> |     |
| 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   |
| 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     | <b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>                                                                                                                                                                                                                                                                                                            |     |
| 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     | <b>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.</b>                                                                                                                                                                                                                   |     |
|           | -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  |
| 9029.2020 | --- Stroboscopes                                                                                                                                                                                                                                                                                                                                                                                                 | 25  |
| 9029.9000 | -Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                           | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                    | CD% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                            | (3) |
| 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.                                                                                                                                           |     |
| 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:                                                                                                                                                                                                                                              |     |

| PCT CODE  | DESCRIPTION                                                                                                                                          | CD% |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                  | (3) |
| 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     | <b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b> |     |
| 9033.0010 | --- Of hearings aids                                                                                                                                 | 5   |
| 9033.0020 | --- Pacing wire                                                                                                                                      | 5   |
| 9033.0090 | --- Other                                                                                                                                            | 15  |

### Chapter 91

#### Clocks and watches and parts thereof

##### Notes.

- 1.- This Chapter does not cover:
  - (a) Clock or watch glasses or weights (classified according to their 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% |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                               | (3) |
| <b>91.01</b> | <b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b> |     |
|              | -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   |
| <b>91.02</b> | <b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>                                |     |
|              | -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:                                                                                                                                           |     |
| 9102.9100    | -- Electrically operated                                                                                                                          | 5   |
| 9102.9900    | -- Other                                                                                                                                          | 5   |
| <b>91.03</b> | <b>Clocks with watch movements, excluding clocks of heading 91.04.</b>                                                                            |     |
| 9103.1000    | -Electrically operated                                                                                                                            | 10  |
| 9103.9000    | -Other                                                                                                                                            | 10  |
| <b>91.04</b> | <b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>                                        |     |
| 9104.0010    | --- For aircraft and spacecraft                                                                                                                   | 5   |
| 9104.0020    | --- For vehicles of sub-heading 8703.3223                                                                                                         | 35  |
| 9104.0030    | --- For vehicles of sub-heading 8704.2190                                                                                                         | 35  |
| 9104.0040    | --- Other for motor cars and vehicles                                                                                                             | 35  |
| 9104.0090    | --- Other                                                                                                                                         | 10  |
| <b>91.05</b> | <b>Other clocks.</b>                                                                                                                              |     |
|              | -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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                             | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                     | (3) |
| 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   |
| 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.                                                                                                                                                                                |     |
|           | -Electrically operated:                                                                                                                                                                                                 |     |
| 9109.1100 | - - Of alarm clocks                                                                                                                                                                                                     | 10  |
| 9109.1900 | - - Other                                                                                                                                                                                                               | 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.                                                                                                                             |     |
| 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   |

| PCT CODE     | DESCRIPTION                        | CD% |
|--------------|------------------------------------|-----|
| (1)          | (2)                                | (3) |
| 9113.9000    | -Other                             | 5   |
| <b>91.14</b> | <b>Other clock or watch parts.</b> |     |
| 9114.1000    | -Springs, including hair-springs   | 5   |
| 9114.2000    | -Jewels                            | 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 :
  - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - (c) Toy instruments or apparatus (heading 95.03);
  - (d) 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% |
|--------------|--------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                              | (3) |
| <b>92.01</b> | <b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b> |     |
| 9201.1000    | -Upright pianos                                                                                  | 10  |
| 9201.2000    | -Grand pianos                                                                                    | 10  |
| 9201.9000    | -Other                                                                                           | 10  |
| <b>92.02</b> | <b>Other string musical instruments (for example, guitars, violins, harps).</b>                  |     |
| 9202.1000    | -Played with a bow                                                                               | 10  |
| 9202.9000    | -Other                                                                                           | 10  |
| [92.03]      |                                                                                                  |     |
| [92.04]      |                                                                                                  |     |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                       | (3) |
| 92.05     | Other wind musical instruments (for example, clarinets, trumpets, bagpipes).                                                                                                                                                                                                              |     |
| 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  |
| 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% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                           | (3) |
| 93.01     | <b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>                                                                                                                                                                                                                                                         |     |
|           | -Artillery weapons (for example, guns, howitzers and mortars):                                                                                                                                                                                                                                                                                |     |
| 9301.1100 | -- Self-propelled                                                                                                                                                                                                                                                                                                                             | 15  |
| 9301.1900 | -- Other                                                                                                                                                                                                                                                                                                                                      | 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     | <b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>                                                                                                                                                                                                                                                                     |     |
|           | --- Of prohibited bore and of calibres higher than 0.32:                                                                                                                                                                                                                                                                                      |     |
| 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                                                                                                                                                                                                                                                                                      | 25  |
| 9302.0093 | ---- Pistols, multiple barrel                                                                                                                                                                                                                                                                                                                 | 25  |
| 9302.0099 | ---- Other                                                                                                                                                                                                                                                                                                                                    | 25  |
| 93.03     | <b>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).</b> |     |
| 9303.1000 | -Muzzle-loading firearms                                                                                                                                                                                                                                                                                                                      | 25  |
|           | -Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:                                                                                                                                                                                                                                                   |     |
|           | --- Shotguns, single barrel                                                                                                                                                                                                                                                                                                                   |     |
| 9303.2011 | ---- Pump-action                                                                                                                                                                                                                                                                                                                              | 25  |
| 9303.2012 | ---- Semi-automatic                                                                                                                                                                                                                                                                                                                           | 25  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                              | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                      | (3) |
| 9303.2019 | ---- Other                                                                                                                                                                                               | 25  |
| 9303.2020 | --- Shotguns, multiple barrel, including combination guns                                                                                                                                                | 25  |
| 9303.2090 | --- Other                                                                                                                                                                                                | 25  |
|           | -Other sporting, hunting or target-shooting rifles:                                                                                                                                                      |     |
| 9303.3010 | --- Single-shot                                                                                                                                                                                          | 25  |
| 9303.3020 | --- Semi-automatic                                                                                                                                                                                       | 25  |
| 9303.3090 | --- Other                                                                                                                                                                                                | 25  |
| 9303.9000 | -Other                                                                                                                                                                                                   | 25  |
| 9304.0000 | <b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>                                                                                      | 15  |
| 93.05     | <b>Parts and accessories of articles of headings 93.01 to 93.04.</b>                                                                                                                                     |     |
|           | -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:                                                                                                                                                                 |     |
| 9305.2100 | -- Shotgun barrels                                                                                                                                                                                       | 25  |
|           | -- Other:                                                                                                                                                                                                |     |
| 9305.2910 | --- Firing mechanisms                                                                                                                                                                                    | 25  |
| 9305.2920 | --- 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  |
| 9305.2930 | --- Breeches, bolts (gunlocks) and bolt carriers                                                                                                                                                         | 25  |
| 9305.2990 | --- 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, bolts (gunlocks) and bolt carriers                                                                                                                                                        | 15  |
| 9305.9119 | ---- Other                                                                                                                                                                                               | 15  |
| 9305.9190 | --- Other                                                                                                                                                                                                | 15  |
| 9305.9900 | -- Other                                                                                                                                                                                                 | 15  |
| 93.06     | <b>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.</b> |     |
|           | -Shotgun cartridges and parts thereof; air gun pellets:                                                                                                                                                  |     |
| 9306.2100 | -- Cartridges                                                                                                                                                                                            | 25  |
| 9306.2900 | -- Other                                                                                                                                                                                                 | 25  |
|           | -Other cartridges and parts thereof:                                                                                                                                                                     |     |

| PCT CODE  | DESCRIPTION                                                                                                | CD% |
|-----------|------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                        | (3) |
| 9306.3010 | - - - Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof         | 15  |
| 9306.3090 | - - - Other                                                                                                | 25  |
| 9306.9000 | -Other                                                                                                     | 15  |
| 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 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (i) 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 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 up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

| PCT CODE  | DESCRIPTION                                                                                                                                                                                              | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                      | (3) |
| 94.01     | <b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>                                                                                               |     |
| 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, bamboc 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:                                                                                                                                                                                                  |     |
| 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  |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                                                     | CD% |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                             | (3) |
| 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     | <b>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.</b> |     |
|           | -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     | <b>Other furniture and parts thereof.</b>                                                                                                                                                                                                                                                                       |     |
| 9403.1000 | -Metal furniture of a kind used in offices                                                                                                                                                                                                                                                                      | 25  |
| 9403.2000 | -Other metal furniture                                                                                                                                                                                                                                                                                          | 25  |
| 9403.3000 | -Wooden furniture of a kind used in offices                                                                                                                                                                                                                                                                     | 25  |
| 9403.4000 | -Wooden furniture of a kind used in the kitchen                                                                                                                                                                                                                                                                 | 25  |
|           | -Wooden furniture of a kind used in the bedroom:                                                                                                                                                                                                                                                                |     |
| 9403.5010 | --- Wooden cabinets                                                                                                                                                                                                                                                                                             | 25  |
| 9403.5020 | --- Wooden beds                                                                                                                                                                                                                                                                                                 | 25  |
| 9403.5030 | --- Other                                                                                                                                                                                                                                                                                                       | 25  |
| 9403.6000 | -Other wooden furniture                                                                                                                                                                                                                                                                                         | 25  |
| 9403.7000 | -Furniture of plastics                                                                                                                                                                                                                                                                                          | 25  |
|           | -Furniture of other materials, including cane, osier, bamboo or similar materials :                                                                                                                                                                                                                             |     |
| 9403.8100 | -- Of bamboo or rattan                                                                                                                                                                                                                                                                                          | 25  |
| 9403.8900 | -- Other                                                                                                                                                                                                                                                                                                        | 25  |
| 9403.9000 | -Parts                                                                                                                                                                                                                                                                                                          | 25  |
| 94.04     | <b>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.</b>                              |     |
| 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  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                                                                               | CD% |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                       | (3) |
| 94.05     | <b>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.</b> |     |
|           | -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                                                                                                                                                                                                                                                                           | 25  |
| 9405.1020 | --- Fitting of base metal for fluorescent tubes                                                                                                                                                                                                                                           | 25  |
| 9405.1090 | --- Other                                                                                                                                                                                                                                                                                 | 25  |
| 9405.2000 | -Electric table, desk, bedside or floor-standing lamps                                                                                                                                                                                                                                    | 25  |
| 9405.3000 | -Lighting sets of a kind used for Christmas trees                                                                                                                                                                                                                                         | 25  |
|           | -Other electric lamps and lighting fittings:                                                                                                                                                                                                                                              |     |
| 9405.4010 | --- Lighting system of a kind used for film shootings                                                                                                                                                                                                                                     | 5   |
| 9405.4090 | --- Other                                                                                                                                                                                                                                                                                 | 25  |
| 9405.5000 | -Non-electric lamps and lighting fittings                                                                                                                                                                                                                                                 | 25  |
| 9405.6000 | -Illuminated signs, illuminated name-plates and the like                                                                                                                                                                                                                                  | 25  |
|           | -Parts:                                                                                                                                                                                                                                                                                   |     |
|           | -- Of glass:                                                                                                                                                                                                                                                                              |     |
| 9405.9110 | --- Of chandelier                                                                                                                                                                                                                                                                         | 10  |
| 9405.9190 | --- Other                                                                                                                                                                                                                                                                                 | 25  |
| 9405.9200 | -- Of plastics                                                                                                                                                                                                                                                                            | 25  |
| 9405.9900 | -- Other                                                                                                                                                                                                                                                                                  | 25  |
| 94.06     | <b>Prefabricated buildings.</b>                                                                                                                                                                                                                                                           |     |
| 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 :
- Candles (heading 34.06);
  - Fireworks or other pyrotechnic articles of heading 36.04;
  - 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;
  - Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);

- (j) 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) or radio remote control apparatus (heading 85.26);
  - (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).

| PCT CODE | DESCRIPTION                                                                                                                                                                                         | CD% |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)      | (2)                                                                                                                                                                                                 | (3) |
| [95.01]  |                                                                                                                                                                                                     |     |
| [95.02]  |                                                                                                                                                                                                     |     |
| 95.03    | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds. |     |

| PCT CODE     | DESCRIPTION                                                                                                                                                                                                                         | CD% |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)          | (2)                                                                                                                                                                                                                                 | (3) |
| 9503.0010    | - - - Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.                                                                                                              | 25  |
| 9503.0020    | - - - Garments and accessories therefor, footwear and headgear                                                                                                                                                                      | 10  |
| 9503.0030    | - - - Aero models                                                                                                                                                                                                                   | 5   |
| 9503.0040    | - - - Parts, accessories, sub-assemblies, mechanical or electrical movements                                                                                                                                                        | 10  |
| 9503.0090    | - - - Other                                                                                                                                                                                                                         | 25  |
| <b>95.04</b> | <b>Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.</b>                                                                         |     |
| 9504.1000    | -Video games of a kind used with a television receiver                                                                                                                                                                              | 25  |
| 9504.2000    | - Articles and accessories for billiards of all kinds                                                                                                                                                                               | 20  |
| 9504.3000    | - Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment                                                                                                    | 25  |
| 9504.4000    | -Playing cards                                                                                                                                                                                                                      | 25  |
|              | -Other:                                                                                                                                                                                                                             |     |
| 9504.9010    | - - - Dice cups                                                                                                                                                                                                                     | 25  |
| 9504.9090    | - - - Other                                                                                                                                                                                                                         | 25  |
| <b>95.05</b> | <b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>                                                                                                                             |     |
| 9505.1000    | -Articles for Christmas festivities                                                                                                                                                                                                 | 25  |
| 9505.9000    | -Other                                                                                                                                                                                                                              | 25  |
| <b>95.06</b> | <b>Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.</b> |     |
|              | -Snow-skis and other snow-ski equipment:                                                                                                                                                                                            |     |
| 9506.1100    | - - Skis                                                                                                                                                                                                                            | 10  |
| 9506.1200    | - - Ski-fastenings (ski-bindings)                                                                                                                                                                                                   | 10  |
| 9506.1900    | - - Other                                                                                                                                                                                                                           | 10  |
|              | -Water-skis, surf-boards, sailboards and other water-sport equipment:                                                                                                                                                               |     |
| 9506.2100    | - - Sailboards                                                                                                                                                                                                                      | 10  |
| 9506.2900    | - - Other                                                                                                                                                                                                                           | 10  |
|              | -Golf clubs and other golf equipment:                                                                                                                                                                                               |     |
| 9506.3100    | - - Clubs, complete                                                                                                                                                                                                                 | 10  |
| 9506.3200    | - - Balls                                                                                                                                                                                                                           | 10  |
| 9506.3900    | - - Other                                                                                                                                                                                                                           | 10  |
| 9506.4000    | -Articles and equipment for table-tennis                                                                                                                                                                                            | 20  |
|              | -Tennis, badminton or similar rackets, whether or not strung:                                                                                                                                                                       |     |
| 9506.5100    | - - Lawn-tennis rackets, whether or not strung                                                                                                                                                                                      | 25  |
|              | - - Other:                                                                                                                                                                                                                          |     |
| 9506.5910    | - - - Badminton rackets                                                                                                                                                                                                             | 25  |
| 9506.5920    | - - - Squash rackets                                                                                                                                                                                                                | 25  |
| 9506.5990    | - - - Other                                                                                                                                                                                                                         | 25  |
|              | -Balls, other than golf balls and table-tennis balls:                                                                                                                                                                               |     |
| 9506.6100    | - - Lawn-tennis balls                                                                                                                                                                                                               | 20  |

| PCT CODE  | DESCRIPTION                                                                                                                                                                                                               | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                       | (3) |
|           | -- Inflatable:                                                                                                                                                                                                            |     |
| 9506.6210 | --- Footballs, soccer balls                                                                                                                                                                                               | 20  |
| 9506.6220 | --- Footballs, Other than leather                                                                                                                                                                                         | 20  |
| 9506.6290 | --- Other                                                                                                                                                                                                                 | 20  |
|           | -- Other:                                                                                                                                                                                                                 |     |
| 9506.6910 | --- Cricket balls                                                                                                                                                                                                         | 20  |
| 9506.6920 | --- Hockey balls                                                                                                                                                                                                          | 20  |
| 9506.6930 | --- Polo balls                                                                                                                                                                                                            | 20  |
| 9506.6940 | --- Squash balls                                                                                                                                                                                                          | 20  |
| 9506.6950 | --- Tennis balls                                                                                                                                                                                                          | 20  |
| 9506.6960 | --- Table tennis balls                                                                                                                                                                                                    | 20  |
| 9506.6970 | --- Punching balls                                                                                                                                                                                                        | 20  |
| 9506.6980 | --- Badminton shuttle cocks                                                                                                                                                                                               | 20  |
|           | --- Other:                                                                                                                                                                                                                |     |
| 9506.6991 | ---- Volley balls                                                                                                                                                                                                         | 20  |
| 9506.6992 | ---- Basket balls                                                                                                                                                                                                         | 20  |
| 9506.6993 | ---- Net balls                                                                                                                                                                                                            | 20  |
| 9506.6994 | ---- Hand balls                                                                                                                                                                                                           | 20  |
| 9506.6995 | ---- Rugby balls                                                                                                                                                                                                          | 20  |
| 9506.6999 | ---- Other                                                                                                                                                                                                                | 20  |
| 9506.7000 | -Ice skates and roller skates, including skating boots with skates attached                                                                                                                                               | 10  |
|           | -Other:                                                                                                                                                                                                                   |     |
| 9506.9100 | -- Articles and equipment for general physical exercise, gymnastics or athletics                                                                                                                                          | 10  |
|           | -- Other:                                                                                                                                                                                                                 |     |
|           | --- Bladders and covers of inflatable balls:                                                                                                                                                                              |     |
| 9506.9911 | ---- Football cover                                                                                                                                                                                                       | 10  |
| 9506.9912 | ---- Football bladder                                                                                                                                                                                                     | 10  |
| 9506.9913 | ---- Volley ball cover                                                                                                                                                                                                    | 10  |
| 9506.9914 | ---- Basket ball cover                                                                                                                                                                                                    | 10  |
| 9506.9915 | ---- Net ball cover                                                                                                                                                                                                       | 10  |
| 9506.9916 | ---- Hand ball cover                                                                                                                                                                                                      | 10  |
| 9506.9917 | ---- Rugby ball cover                                                                                                                                                                                                     | 10  |
| 9506.9919 | ---- Other                                                                                                                                                                                                                | 10  |
| 9506.9920 | --- Cricket bats                                                                                                                                                                                                          | 20  |
| 9506.9930 | --- Cricket wickets                                                                                                                                                                                                       | 20  |
| 9506.9940 | --- Cricket pads                                                                                                                                                                                                          | 20  |
| 9506.9950 | --- Cricket sets                                                                                                                                                                                                          | 20  |
| 9506.9960 | --- Hockey sticks                                                                                                                                                                                                         | 20  |
| 9506.9970 | --- Polo sticks                                                                                                                                                                                                           | 20  |
| 9506.9990 | --- Other                                                                                                                                                                                                                 | 20  |
| 95.07     | <b>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.</b> |     |
| 9507.1000 | -Fishing rods                                                                                                                                                                                                             | 10  |
| 9507.2000 | -Fish-hooks, whether or not snelled                                                                                                                                                                                       | 10  |
| 9507.3000 | -Fishing reels                                                                                                                                                                                                            | 10  |

| PCT CODE  | DESCRIPTION                                                                                                                                  | CD% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                          | (3) |
| 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 :
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
  - (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 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);
  - (i) Articles of Chapter 93 (arms and parts thereof);
  - (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (k) Articles of Chapter 95 (toys, games, sports requisites); or
  - (l) 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% |
|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                                                                                                                                                | (3) |
| 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  |
|           | -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.                                                                                                                                                                                                                                          |     |

| PCT CODE         | DESCRIPTION                                                                                                                                                                                                                                                                                                                     | CD%       |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| (1)              | (2)                                                                                                                                                                                                                                                                                                                             | (3)       |
| 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        |
| <b>96.07</b>     | <b>Slide fasteners and parts thereof.</b>                                                                                                                                                                                                                                                                                       |           |
|                  | -Slide fasteners:                                                                                                                                                                                                                                                                                                               |           |
| 9607.1100        | -- Fitted with chain scoops of base metal                                                                                                                                                                                                                                                                                       | 20        |
| 9607.1900        | -- Other                                                                                                                                                                                                                                                                                                                        | 20        |
| 9607.2000        | -Parts                                                                                                                                                                                                                                                                                                                          | 20        |
| <b>96.08</b>     | <b>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.</b> |           |
| 9608.1000        | -Ball point pens                                                                                                                                                                                                                                                                                                                | 25        |
| 9608.2000        | -Felt tipped and other porous-tipped pens and markers                                                                                                                                                                                                                                                                           | 25        |
|                  | -Fountain pens, stylograph pens and other pens:                                                                                                                                                                                                                                                                                 |           |
| 9608.3100        | -- Indian ink drawing pens                                                                                                                                                                                                                                                                                                      | 20        |
| 9608.3900        | -- Other                                                                                                                                                                                                                                                                                                                        | 20        |
| 9608.4000        | -Propelling or sliding pencils                                                                                                                                                                                                                                                                                                  | 20        |
| 9608.5000        | -Sets of articles from two or more of the foregoing subheadings                                                                                                                                                                                                                                                                 | 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        |
| <b>96.09</b>     | <b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>                                                                                                                                                                         |           |
| 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        |
| <b>9610.0000</b> | <b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>                                                                                                                                                                                                                                              | <b>20</b> |



| PCT CODE  | DESCRIPTION                                                                                                                                                                                                                           | CD% |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                                                   | (3) |
| 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 87.03                                                                                                                                                                                  | 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  |
| 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                                                                                                                                                                | 25  |
| 9616.2000 | -Powder-puffs and pads for the application of cosmetics or toilet preparations                                                                                                                                                        | 20  |
| 96.17     | Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.                                                                                                                                   |     |
| 9617.0010 | - - - Vacuum flasks                                                                                                                                                                                                                   | 20  |
| 9617.0020 | - - - Other                                                                                                                                                                                                                           | 20  |
| 9618.0000 | Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.                                                                                                                           | 10  |

## 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% |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| (1)       | (2)                                                                                                                                                                                                            | (3) |
| 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                                                                                             | FED                       |
|--------------|---------------------------------------------------------------------------------------------------------|---------------------------|
| <b>98.01</b> | <b>Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.</b> | <b>15% of the charges</b> |
| 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, marriage halls, lawns, caterers         |                           |
| 9801.7000    | Services provided or rendered by messes and hostels                                                     |                           |
| 9801.9000    | Other                                                                                                   |                           |
| <b>98.02</b> | <b>Advertisements.</b>                                                                                  | <b>15% of the charges</b> |
| 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                                                                                                   |                           |
| <b>98.03</b> | <b>Facilities for travel.</b>                                                                           | <b>15% of the charges</b> |
| 9803.1000    | Travel by air of passengers within the territorial jurisdiction of Pakistan.                            |                           |
| 9803.1100    | Travel by air of passengers embarking on international journey from Pakistan                            |                           |
| 9803.2000    | Domestic travel by train                                                                                |                           |
| 9803.2100    | International travel by train                                                                           |                           |
| 9803.9000    | Other                                                                                                   |                           |
| <b>98.04</b> | <b>Services provided or rendered for inland carriage of goods.</b>                                      | <b>15% of the charges</b> |
| 9804.1000    | Carriage of goods by air                                                                                |                           |
| 9804.2000    | Carriage of goods by train                                                                              |                           |
| 9804.9000    | Other                                                                                                   |                           |
| <b>98.05</b> | <b>Services provided or rendered by persons authorized to transact business on behalf of others.</b>    | <b>15% of the charges</b> |
| 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                                                                                                   |                           |

| Heading                                                                                                                                | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | FED                |
|----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 9813.4700<br>9813.4800<br>9813.4900<br>9813.4910<br>9813.5000<br><br>9813.6000<br>9813.7000<br><br>9813.8000<br>9813.8100<br>9813.9000 | Bank guarantee<br>Bill discounting commission<br>Safe deposit lockers<br>Safe vaults<br>Issuance, processing and operation of credit and debit cards<br>Commission and brokerage of foreign exchange dealings.<br>Automated Teller Machine operations, maintenance and management.<br>Service provided as banker to an issue<br>Other<br>Service provided or rendered by a foreign exchange dealer or exchange company or money changer                                                                          | 15% of the charges |
| 98.14<br><br>9814.1000<br>9814.2000<br><br><br>9814.3000<br>9814.4000<br>9814.9000                                                     | <b>Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior decorators.</b><br>Architects or town planners<br>Contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works<br>Property developers or promoters<br>Landscape designers<br>Other | 15% of the charges |
| 98.15<br><br>9815.1000<br>9815.2000<br>9815.3000<br>9815.4000<br>9815.5000<br>9815.6000<br>9815.9000                                   | <b>Services provided or rendered by professionals and consultants etc.</b><br>Medical practitioners and consultants<br>Legal practitioners and consultants<br>Accountants and auditors<br>Management consultants<br>Technical, scientific, engineering consultants<br>Software or IT based system development consultants<br>Other consultants                                                                                                                                                                   | 15% of the charges |
| 9816.0000                                                                                                                              | <b>Services provided or rendered by pathological laboratories.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                               | 15% of the charges |
| 98.17<br><br>9817.1000<br>9817.2000<br>9817.3000<br>9817.4000<br>9817.9000                                                             | <b>Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc.</b><br>Scientific laboratories<br>Mechanical laboratories<br>Chemical laboratories<br>Electrical or electronic laboratories<br>Other such laboratories                                                                                                                                                                                                                                          | 15% of the charges |

| Heading          | Description                                                                                                        | FED                       |
|------------------|--------------------------------------------------------------------------------------------------------------------|---------------------------|
| <b>98.18</b>     | <b>Services provided or rendered by specialized agencies.</b>                                                      | <b>15% of the charges</b> |
| 9818.1000        | Security agency                                                                                                    |                           |
| 9818.2000        | Credit rating agency                                                                                               |                           |
| 9818.3000        | Market research agency                                                                                             |                           |
| 9818.9000        | Other such agencies                                                                                                |                           |
| <b>98.19</b>     | <b>Services provided or rendered by specified persons or businesses.</b>                                           | <b>15% of the charges</b> |
| 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                                                                                                             |                           |
| <b>98.20</b>     | <b>Services provided or rendered by specialized workshops or undertakings.</b>                                     | <b>15% of the charges</b> |
| 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                                                                                                    |                           |
| <b>98.21</b>     | <b>Services provided or rendered in specified fields.</b>                                                          | <b>15% of the charges</b> |
| 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                                                                                              |                           |
| <b>98.22</b>     | <b>Services provided or rendered for specified purposes.</b>                                                       | <b>15% of the charges</b> |
| 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                                                                                             |                           |
| <b>9823.0000</b> | <b>Franchise services</b>                                                                                          | <b>15% of the charges</b> |
| <b>9824.0000</b> | <b>Construction services</b>                                                                                       | <b>15% of the charges</b> |

**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 Central 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****IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND 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<br>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 Central 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<br>CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CD (%) |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)         | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3)    |
| 9905        | <p>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:-</p> <p><b><u>Dignitaries of UAE</u></b></p> <ol style="list-style-type: none"> <li>1. H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.</li> <li>2. H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.</li> <li>3. H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>4. H.E.Sheikh Mubarak Bin Mohammad Al- Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>5. H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>6. H.H.General Sheikh Mohammad Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.</li> <li>7. H.E.Sheikh Tahnoun Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>8. H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.</li> <li>9. H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.</li> <li>10. H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.</li> <li>11. H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.</li> <li>12. H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance &amp; Industry, UAE.</li> <li>13. H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai &amp; Head of Central Military Command.</li> <li>14. H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.</li> </ol> <p><b><u>Dignitaries of Qatar:</u></b></p> <ol style="list-style-type: none"> <li>1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani</li> <li>2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani.</li> <li>3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani.</li> <li>4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani</li> <li>5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani.</li> <li>6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani</li> <li>7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani</li> <li>8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani</li> </ol> <p>(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.</p> <p>(ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July &amp; 1st January.</p> <p>(iii) UAE/Qatar Rulers must make and disclose alternate</p> | 0      |

| PCT<br>CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CD (%) |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)         | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3)    |
| 9906        | <p>arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives.</p> <p>(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.</p> <p>(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</p> <p>(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975 (Act LVIII of 1975).</p> <p>(ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order, 1975 (Act LIX of 1975).</p> <p>(iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order, 1975 (President's Order No.5 of 1975).</p> <p>(iv) Goods imported under the Acting Governor's (Allowance and Privileges) Order, 1978 (President's Order No.19 of 1978).</p> <p>(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.</p> | 0      |

**SUB-CHAPTER-II**  
**IMPORT OF RELIEF GOODS, GIFTS, SAMPLES**

| PCT<br>CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CD (%) |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)         | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (3)    |
| 9907        | Goods imported for the President's Fund for Afghan Refugees. Bonafide 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 Central 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.10,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 0      |
| 9910        | <p>Samples of no commercial value imported by manufacturers-cum-exporters subject to the following conditions:-</p> <p>a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration;</p> <p>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;</p> <p>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;</p> | 0      |



| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CD (%) |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (3)    |
|          | d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of:<br>(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<br>(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 |        |
| 9911     | i) Relief goods donated by Foreign Government/ Agencies for free distribution among the victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government<br>ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts of NWFP and AJK as certified by ERRA.                                                                                                                                                                                                                                                         | 0      |

**SUB-CHAPTER III**  
**IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.**

**Note**

For the purpose 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 Bilquis Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoore 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 | 0      |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | CD (%) |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | (3)    |
|          | <p>Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter);</p> <ol style="list-style-type: none"> <li>1. Butter oil(04.05)</li> <li>2. Rice(10.06)</li> <li>3. Grains(10.07)</li> <li>4. Cooking oil(Chapter 15)</li> <li>5. Vitamins(29.36)</li> <li>6. Hormones.(29.37)</li> <li>7. Pencillin (29.41)</li> <li>8. Medicaments(30.04)</li> <li>9. Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05)</li> <li>10. Pharmaceutical goods (30.06)</li> <li>11. Wom clothing(63.09)</li> <li>12. Wireless transmission apparatus (85.15)</li> <li>13. Wireless reception apparatus.(85.27)</li> <li>14. Ambulances.(87.03)</li> <li>15. Mobile radiological units(87.05)</li> <li>16. Helicopters, aeroplanes (88.02)</li> <li>17. Parts of helicopters and aeroplanes (Respective headings)</li> <li>18. Instruments and appliances used in medical or surgical sciences.(90.18)</li> <li>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)</li> <li>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).</li> </ol> |        |
| 9913     | <p>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:-</p> <ol style="list-style-type: none"> <li>(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</li> <li>(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.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0      |
| 9914     | <p>Equipment, apparatus, reagents, disposables and spares, imported by: -</p> <ol style="list-style-type: none"> <li>(i) charitable non profit making institutions operating hospitals of fifty beds or more; and</li> <li>(ii) hospitals run by the Federal Government or a Provincial Government,-</li> </ol> <p>Subject to the following conditions: -</p> <ol style="list-style-type: none"> <li>(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</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0      |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CD (%) |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (3)    |
|          | the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking.<br>(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.                                                                                                                                                                                                                                                                                                                                                                                                                                 |        |
| 9915     | Goods imported by or donated to non profit making educational and research institutions subject to the following conditions:<br>(i) the imported goods have an educational and scientific character;<br>(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;<br>(iii) the importing or receiving institution shall produce a certificate from the competent authority that –<br>(a) goods of equivalent educational and scientific value are not produced in Pakistan; and<br>(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:-<br>(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;<br>(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;<br>(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;<br>(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 Central Board of Revenue may impose from time to time. | 0      |

**SUB-CHAPTER-VI**  
**TEMPORARY IMPORT OR EXPORT**

| PCT<br>CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | CD (%) |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)         | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | (3)    |
| 9918        | <p>Goods 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.</p> <p>In case the goods 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 machinery was 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 of the goods.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0      |
| 9919        | <p>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 Central 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.</p> <ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc.</li> <li>4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn.</li> <li>5. Goods imported for demonstration purposes.</li> <li>6. Dry fruits imported from Afghanistan.</li> </ol> | 0      |
| 9920        | <p>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:</p> <ol style="list-style-type: none"> <li>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.</li> <li>2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.</li> <li>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.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0      |

| PCT CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | CD (%) |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)      | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | (3)    |
|          | <p>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.</p> <p>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.</p> <p>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.</p> |        |
| 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 lines 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.                                                                                                                                                                                                                                                                                                          | 0      |
| 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                                                                                                                          | 0      |

| PCT<br>CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CD (%) |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)         | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3)    |
|             | to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001.<br>i) Pearls<br>ii) Gold<br>iii) Un-cut precious and semi preceious stones<br>iv) Polished semi precious stones<br>v) Jewelry casting powder<br>vi) Moulding rubber<br>vii) Injection wax<br>viii) Jewelry casting machines and assessories<br>ix) Rhodium-plating solution concentrate<br>x) Bright and chrome lacquering solution<br>xi) Steel balls and pins (different sizes) used for polishing.<br>xii) Diamond cutting tools (different sizes)<br>xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold<br>xiv) Mounts and findings of gold, silver and platinum jewelry. |        |
| 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, Muncipal bodies and Development authorities subject to the condition that the goods are donated to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Central Board of Revenue.                                                                                                                        | 0      |
| 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:-<br>(1) Wheel chairs.<br>(2) Artificial human parts.<br>(3) Hearing aids (all types and kinds)<br>(4) Hearing assessment equipment:<br>(i) audio meters<br>(ii) tympanometer<br>(iii) ABR<br>(iv) Oto acoustic emission<br><br>(5) Cochlear implants system.<br><br>(6) Associated devices and materials:<br>(i) Hearing aid batteries # 675, 13,10,5,312.<br>(ii) 2 pin and 3 pin cords<br>(iii) Ear mold material<br>(iv) Soft/hard mold fabrication material<br>(v) Ear impression taking material<br>(vi) Manufacturing equipment related to above items.                                                                    | 0      |

| PCT<br>CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | CD (%) |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)         | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | (3)    |
|             | (7) Hearing impairment/deaf related:<br>(i) Printed material<br>(ii) Software<br>(iii) Computer cards<br>(8) Programming software and hardware.<br>(9) Items used for rehabilitation of blind persons:<br>(i) Sixer & eighter for Braille writing.<br>(ii) Braille board for alphabet writing.<br>(iii) 4/6/9/27/36 Liner frames.<br>(iv) Perkins brailler machine.<br>(v) Mathematics slates for blind.<br>(vi) Abacus frames (maths).<br>(vii) White cane.<br>(viii) Thermofoam duplicating machine.<br>(ix) Manila paper for duplication.<br>(x) Every card for brail writing.<br>(xi) Magnifier glasses for low vision.<br>(xii) Brail printing press.                                                                                                                                                                                                                                                                                                                                                                                                                        |        |
| 9938        | Following cardiology/cardiac surgery disposables and other equipment:-<br><b>A. ANGIOPLASTY PRODUCTS:</b><br>1. Coronary Artery Stents.<br>2. Drugs Eluting Coronary Artery Stents.<br>3. Coronary Artery Dilatation Catheters (Balloons).<br>4. PTCA Guide Wires.<br>5. PTCA Guiding Catheters.<br>6. Inflation Devices/Priority Packs.<br><br><b>B. ANGIOGRAPHY PRODUCTS:</b><br>1. Angiography Catheters.<br>2. Sheaths.<br>3. Guidewires<br>4. Contrast Lines<br>5. Pressure Lines<br>6. Mannifolds<br><br><b>C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:</b><br>1. Angiography Accessories.<br>2. ASD Closure Devices<br>3. ASD Delivery Systems<br>4. VSD Closure Devices<br>5. VSD Delviery System<br>6. Guide Wires<br>7. Sizing Balloons<br>8. Sizing Plates.<br>9. PDA Closure Devices<br>10. PDA Delivery Systems<br><br><b>D. TEMPORARY PACEMAKERS (with Leads, Connectors &amp; accessories).</b><br><br><b>E. PERMANENT PACEMAKERS (with Leads, Connectors &amp; accessories)</b><br><b>F. HEART FAILURE DEVICES (with Leads, Connectors &amp; accessories)</b> | 0      |

| PCT<br>CODE | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | CD (%) |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| (1)         | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | (3)    |
|             | <p><b><u>G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors &amp; accessories)</u></b></p> <p><b><u>H. CARDIACE ELECTROPHYSIOLOGY PRODUCTS.</u></b></p> <p>1. Electrophysiology catheters<br/>2. Electrophysiology Cables<br/>3. Electrophysiology Connectors</p> <p><b><u>I. LEAR CARDIOLOGY PRODUCTS</u></b></p> <p>1. Radioactive isotopes<br/>2. Cold Kits (Cardiolite MAA, DTPA, etc)</p> <p><b><u>J. CARDIACE SURGERY PRODUCTS.</u></b></p> <p>1. Oxygenators<br/>2. Cannulas<br/>3. Prosthetic Heart Valves<br/>4. Luminal Shunts for Heart Surgery<br/>5. Artificial Limbs and Appliances.</p> <p><b><u>K. EQUIPMENT</u></b></p> <p>1. Cardiac Angiography Machine<br/>2. Echocardiography Machine<br/>3. ETT Machine<br/>4. Gamma Camera for Nuclear Cardiology Studies.</p>                           |        |
| 9939        | Diagnostic kits for HIV and Hepatitis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 0      |
| 9940        | Omitted.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |        |
| 9941        | <p>Following goods donated to municipal authorities including development authorities subject to the condition that the goods shall not be sold or otherwise disposed of 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.</p> <p>1. Ambulances (8702.1090, 8702.9090, 8703.2390, 8703.2400, 8703.3290, 8703.3300, 8703.9000)<br/>2. Fire fighting vehicles (PCT 8705.3000)<br/>3. Waste disposal trucks (PCT 8704.2200, 8704.2300)<br/>4. Incinerators for disposal waste management (8417.8000)<br/>5. Motorized sweepers (PCT 8479.8990)<br/>6. Brake down lorries (PCT 8705.9000)<br/>7. Special purpose vehicles for the maintenance of street lights and overhead cables (8705.9000)<br/>8. Snow ploughs (PCT 8430.2000)</p> | 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      |



**THE THIRD SCHEDULE**

(See section 23)

“AN

ACT

*to provide regulatory framework for payment systems and  
electronic fund transfers*

WHEREAS it is necessary to supervise and regulate Payment Systems and Electronic Fund Transfers in Pakistan and to provide standards for protection of the consumer and to determine respective rights and liabilities of the financial institutions and other Service Providers, their consumers and participants;

It is hereby enacted as follows:

**CHAPTER I****PRELIMINARY**

1. **Short title, extent and commencement.**— (1) This Act may be called the Payment Systems and Electronic Fund Transfers Act, 2007.

(2) It extends to the whole of Pakistan.

(3) It shall come into force at once.

2. **Definitions.**—(1) In this Act, unless there is anything repugnant in the subject or context,—

- (a) **“Accepted Card”** means a card, code or other means of access to a Consumer’s Account for the purpose of initiating Electronic Fund Transfers;
- (b) **“Access Code”** includes pin, password or code, which provides a means of access to a Consumer’s Account for the purpose of initiating an Electronic Fund Transfer;
- (c) **“Account”** means a current deposit, saving deposit, or any other account maintained by a consumer in a Financial Institution in which credits and debits may be effected by virtue of Electronic Fund Transfers;

- (d) **“Authorized”** means authorized by the State Bank for the purposes of this Act;
- (e) **“Automated Teller Machine (ATM) Card”** means any card for use at any ATM to initiate Electronic Fund Transfers.
- (f) **“Authorized Party”** means a bank, a Financial Institution, a Clearing House, a Service Provider or any person authorized by the State Bank to transact business under this Act in Pakistan;
- (g) **“Automated Teller Machine (ATM) Operator”** means any person or a Financial Institution operating any ATM at which consumers initiate Electronic Fund Transfers;
- (h) **“Bank”** means a banking company as defined in section 5 of the Banking Companies Ordinance, 1962 (LVII of 1962);
- (i) **“Book Entry Government Securities”** means any securities issued by the Government under any written law transferable by a book entry on a register or otherwise;
- (j) **“Business Day”** means any day on which offices of consumers, Financial Institutions, operators or Service Providers involved in Electronic Fund Transfer are open to the public;
- (k) **“Card”** means any card including an ATM card, Electronic Fund Transfer point of sale card, debit card, credit card or stored value card, used by a Consumer to effect an Electronic Fund Transfer;
- (l) **“Cheque in the Electronic Form”** means a cheque which contains the exact image of a paper cheque in electronic form and is generated, written and signed in a secure system ensuring minimum safety standards as may be prescribed by the State Bank;
- (m) **“Clearing House”** means corporation, company, association, partnership, agency or other entity that provides clearing or settlement services for a Payment System;
- (n) **“Consumer”** means any person who or which avails the facility of Electronic Fund Transfer;
- (o) **“Debit Instrument”** means a Card, Access Code, or other device other than a cheque, draft or similar paper instrument, by the use of

which a person may initiate an Electronic Fund Transfer;

- (p) **“Designated Payment Instrument”** means a Payment Instrument designated by the State Bank as Payment Instrument under section 12.
- (q) **“Designated Payment System”** means a Payment System designated by the State Bank under section 4 to be a Designated Payment System for the purposes of this Act;
- (r) **“Electronic”** has the same meaning as assigned to it by the Electronic Transactions Ordinance, 2002 (LI of 2002);
- (s) **“Electronic Fund or Electronic Money”** means money transferred through an Electronic Terminal, ATM, telephone instrument, computer, magnetic medium or any other electronic device so as to order, instruct or authorize a banking company, a Financial Institution or any other company or person to debit or credit an account and includes monetary value as represented by a claim on the issuer which is stored in an electronic device or Payment Instrument, issued on receipt of funds of an amount not less in value than the monetary value issued, accepted as means of payment by undertakings other than the issuer and includes electronic store of monetary value on a electronic device that may be used for making payments or as may be prescribed by the State Bank;
- (t) **“Electronic Fund Transfer”** means any transfer of funds, other than a transaction originated by cheque, draft or similar paper instrument, which is initiated through an Electronic Terminal, telephonic instrument, point-of - sale Terminal, stored value card Terminal, debit card, ATM, computer magnetic tape or any other electronic device so as to order, instruct, or authorize a Financial Institution to debit or credit an Account;
- (u) **“Electronic Money Institution”** means an undertaking, that issues means of payment in the form of Electronic Money and is duly authorized to do so;
- (v) **“Electronic Payment System”** means implementation of Payment System Electronically;
- (w) **“Electronic Terminal”** means an electronic device, operated by a consumer, through which a consumer may initiate an Electronic Fund Transfer;

- (x) **“Financial Institution”** means a financial institution as defined in the Financial Institutions (Recovery of Finances) Ordinance, 2001 (XLVI of 2001) and includes a banking company or any other Electronic Money Institution or person, authorized by the State Bank in this behalf, that directly or indirectly holds an account belonging to a consumer.
- (y) **“Government”** means the Federal Government or any Provincial Government;
- (z) **“Netting”** means the conversion into one net claim or one net obligation of claims and obligations resulting from transfer orders which a participant either issues to, or receives from, one or more other participants with the result that only a net claim can be demanded or a net obligation be owed;
- (za) **“Operator”** means any financial or other institution or any person, authorized by the State Bank to operate any Designated Payment System;
- (zb) **“Participant”** means a party to an arrangement that establishes a Payment System;
- (zc) **“Payment Instrument”** means any instrument, whether tangible or intangible, that enables a person to obtain money, goods or services or to otherwise make payment; but excludes Payment Instruments prescribed in Negotiable Instrument Act, 1881 (XXVI of 1881);
- (zd) **“Payment System”** inter-alia means a system relating to payment instruments, or transfer, clearing, payment settlement, supervision, regulation or infrastructure thereof and includes clearing, settlement or transfer of Book Entry Government Securities;
- (ze) **“Person”** includes a legal person or a body of persons whether incorporated or not.
- (zf) **“Preauthorized Electronic Fund Transfer”** means an Electronic Fund Transfer Authorized in advance;
- (zg) **“Prescribed”** means prescribed by rules, circulars, directions, orders or bye-laws.
- (zh) **“Real Time Gross Settlement System”** means a Payment System which can effect final settlement of funds, payment obligations and

Book Entry Government Securities and instruments on a continuous basis during such operating hours of a processing day as the State Bank may determine on a transaction-by-transaction basis;

- (zi) **“Service Provider”** includes an operator or any other Electronic Fund Transfer Service Provider.
- (zj) **“State Bank”** means the State Bank of Pakistan established under section 3 of the State Bank of Pakistan Act, 1956 (XXXIII of 1956);
- (zk) **“Systemic Risk”** means the risk that relates to the inability of a participant to meet its obligations in the Payment System as they become due or a disruption to the Payment System that could, for whatever reason, cause other participants in the Payment System to be unable to meet their obligations as they become due; and
- (zl) **“Truncated Cheque”** means a cheque which is truncated in a secure system, during the course of a clearing cycle, by an Authorized Party, whether paying or receiving payment, immediately on capture of a scanned image, substituting physical movement of the cheque in the original form, and includes a cheque in the electronic form.

3. **Powers of the State Bank.**—(1) The State Bank may, generally in respect of this Act, or in respect of any particular provision of this Act, or generally in respect of payment systems, the conduct of all or any of the Service Providers, Operators of Payment Systems or issuers of Payment Instruments, issue such rules, guidelines, circulars, bye-laws, standards or directions as it may consider appropriate.

(2) The State Bank may, by written notice, require an operator of a Designated Payment System or issuer of Designated Payment Instrument to make modifications or alterations to—

- (i) the Designated Payment System or Designated Payment Instrument including governance arrangements;
- (ii) operational arrangements;
- (iii) documents and information submitted by operator of a Payment System or issuer of Payment Instruments;
- (iv) any other documents relating to the Designated Payment System or Designated Payment Instrument.

(3) In exercising its powers under sub-section (1), the State Bank shall have regard to—

- (i) the Systemic Risk;
- (ii) the object of the State Bank to promote monetary stability and a sound financial structure;
- (iii) the interest of the public including market conditions and behaviour;
- (iv) the safety, integrity, efficiency or reliability of the Designated Payment System or Designated Payment Instrument including security and operating standards and infrastructure arrangements;
- (v) the interests of the current Participants of the Designated Payment System or users of the Designated Payment Instruments; or
- (vi) the interests of persons who, in the future, may want access to the Designated Payment System or may want to use the Designated Payment Instrument.

## CHAPTER II

### PAYMENT SYSTEMS AND THEIR OPERATION

4. **Designation of Payment System.**—(1) The State Bank may, if it finds it to be necessary in the public interest, by a written order designate a Payment System as a Designated Payment System.

(2) The State Bank may, in considering whether to designate a Payment System as a Designated Payment System, inspect the premises, equipment, machinery, apparatus, books or other documents, or accounts and transactions relating to the Payment System.

5. **Revocation of Designation of Payment System.**—(1) The State Bank may revoke the designation of a Designated Payment System if it is satisfied that —

- (i) the Designated Payment System has ceased to operate effectively as a Payment System;

- (ii) the operator of the designated system has knowingly furnished information or documents to the State Bank in connection with the designation of the Payment System which is or are false or misleading in any material particular;
- (iii) the operator or settlement institution of the Designated Payment System is in the course of being wound up or otherwise dissolved, whether in Pakistan or elsewhere;
- (iv) any of the terms and conditions of the designation or requirements of this Act has been contravened; or
- (iv) the State Bank considers that it is in the public interest to revoke the designation.

(2) The State Bank shall not revoke a designation without giving the operator of the Designated Payment System an opportunity to be heard:

Provided that the State Bank may, if an immediate systemic risk is involved, suspend the designation of a Payment System without notice pending the final order.

**6. Real Time Gross Settlement (RTGS) System.**—(1) The State Bank may establish and operate one or more Real Time Gross Settlement Systems for the transfer of funds and settlement of payment obligations as approved by it.

(2) A settlement system may be linked to another Payment System in Pakistan or elsewhere for the clearing or settlement of payment obligations, securities or instruments, whether or not such Payment System is operated on a real time gross settlement basis.

(3) The State Bank may enter into agreements with participants of a settlement system and issue to the participants, in writing, rules for the operation of the settlement system.

(4) The State Bank may, if it considers it necessary in the interest of the Payment System, stop or suspend the operation of the Payment System or stop or suspend the privileges or right of any participant or class of participants;

(5) Without prejudice to the generality of sub-section (3), the rules provided for in the said sub-section, may provide—

- (i) for the conduct of participants;

- (ii) for the authentication of transactions carried out electronically;
- (iii) for the appointment of auditors or inspectors for the auditing or inspection of the operating systems of participants in respect of the settlement system; and
- (iv) for the payment of fees to the State Bank.

**7. Requirement For Retention of Electronic Record.**—Financial Institutions or other Authorized Parties providing funds transfer facility shall be required to retain complete record of electronic transactions in electronic form in the same manner as provided in section 6 of the Electronic Transactions Ordinance, 2002 (LI of 2002) for a period as may be determined by the State Bank.

**8. Disqualification of Staff.**—(1) No person shall be appointed to serve in any capacity by an operator of a Designated Payment System if –

- (i) such person has been adjudged a bankrupt, or has suspended payments, or has compounded a debt with his creditors, whether in or outside Pakistan, within ten years prior to the date of the appointment; or
- (ii) such person has been convicted of an offence under this Act or committed any other offence involving moral turpitude or such an offence has been compounded against him.

(2) Any person being the chairman, director, chief executive, by whatever name called, or official liquidator, or an officer of a designated payment system mismanages the affairs of the payment system or misuses his position for gaining direct or indirect benefit for himself or any of his family members or any other person, shall be disqualified to serve in any capacity in a designated payment system.

**9. Effect of Disqualification.**—(1) Where a person becomes disqualified, as provided for in the foregoing provisions, after his appointment—

- (i) he shall immediately cease to hold office; and
- (ii) the operator of the Designated Payment System shall immediately terminate his appointment.

(2) Any person disqualified under section 8, notwithstanding any contract of service, shall not be entitled to claim any compensation for his loss of office or termination of appointment.



**10. Governance Arrangements.**—The operator of a Designated Payment System shall establish adequate governance arrangements which are effective, accountable and transparent or which may be required by the State Bank to ensure the continued integrity of such Designated Payment System.

**11. Operational Arrangements.**—An Operator of a Designated Payment System shall establish the following operational arrangements:

- (i) rules and procedures setting out the rights and liabilities of the operator and the participant and the financial risks the participants may incur;
- (ii) procedures, controls and measures for the management of credit, liquidity and settlement risk, including rules determining the time when a payment instruction and a settlement is final;
- (iii) criteria for participation in the Designated Payment System; and
- (iv) measures to ensure the safety, security and operational reliability of the Designated Payment System including contingency arrangements.

### CHAPTER III

#### PAYMENT INSTRUMENTS

**12. Designation of Payment Instrument.**—(1) Where the State Bank is of the opinion that—

- (i) a Payment Instrument is or may be in widespread use as a means of making payment and may affect the Payment Systems of Pakistan; and
- (ii) it is necessary to protect the interest of the public or it is necessary to maintain the integrity, efficiency and reliability of a Payment Instrument, the State Bank may prescribe such Payment Instrument as a Designated Payment Instrument.

(2) Where a Payment Instrument is prescribed as a Designated Payment Instrument, the issuer of such Designated Payment Instrument shall comply with the requirements of section 13 within such period as the State Bank may specify.

**13. Issuing of Designated Payment Instruments.**—(1) No person shall be issued a Designated Payment Instrument unless the issuer has –

- (i) complied with the requirements of this Act;

- (ii) submitted to the State Bank the documents and information as may be prescribed thereby;
- (iii) paid the fee Prescribed by the State Bank; and
- (iv) obtained a written approval from the State Bank to issue a Designated Payment Instrument.

(2) The State Bank may in giving its approval,—

- (i) require all or any of the documents submitted to be modified and altered as it may deem necessary; and
- (ii) impose such restrictions, limitations or conditions as it may deem fit.

(3) Any Payment Instrument so issued should carry minimum security features to make its usage secure as per the current international standards.

**14. Prohibition of Issuance of Payment Instruments.**—(1) The State Bank may, by a written order, prohibit any person from issuing or using any Payment Instrument if, in its opinion—

- (i) the issuing or use of the Payment Instrument is detrimental to the reliable, safe, efficient and smooth operation of the Payment Systems of Pakistan or monetary policy of the State Bank;
- (ii) the prohibition is in the interest of the public; or
- (iii) the Payment Instrument has been issued with an object to entice or defraud the public.
- (iv) the Person has, in the opinion of the State Bank, failed to comply with the requirements of this Act.

(2) The State Bank may, in considering whether to prohibit any Person from issuing or using any Payment Instrument, inspect the premises, equipment, machinery, apparatus, books or other documents, or accounts and transactions of the issuer of the Payment Instrument.

(3) Any Person causing or attempting to cause obstruction to an officer or representative of the State Bank in inspection of the premises or equipment shall, upon complaint made to a court having jurisdiction, be liable to punishment which may extend to three years imprisonment of either description or with fine which may extend to five million rupees or with both.

(4) The State Bank shall before passing an order under this section, give such Person a reasonable opportunity to make representation before it:

Provided that State Bank may, in appropriate cases, without notice direct a Person to immediately stop issuing a Payment Instrument, pending the final order.

15. **Security.**—Financial Institutions and other institutions providing Electronic Funds Transfer facilities shall ensure that secure means are used for transfer, compliant with current international standards and as may be prescribed by the State Bank from time to time.

16. **Third Party.**—If a person other than a Financial Institution is holding a Consumer's Account, the State Bank shall by instructions ensure that the disclosures, required to be made for Electronic Fund Transfers, and the protections, responsibilities and remedies created by this Act, are made applicable to such Persons and services.

17. **Payment by Truncated Cheque.**—(1) Notwithstanding anything to the contrary provided in the Negotiable Instruments Act, 1881 (XXVI of 1881), or any other law, for the time being in force, Electronic Fund Transfers may be initiated by an Authorized Party by means of a truncated cheque.

(2) In case, any transfer of funds takes place in the manner as provided in sub-section (1), the original cheque shall cease to be negotiable.

(3) Validity of a cheque shall not be affected if for any technical reason or otherwise, transfer of funds as provided in sub-section (1) fails to take effect.

(4) If transfer of funds does not take effect as provided in sub-section (3), the Bank or the Authorized Financial Institution concerned may require physical delivery of the cheque from the originator.

## CHAPTER IV

### CLEARING AND OTHER OBLIGATIONS

18. **Clearing Houses, Audit and Inspection.**—(1) The State Bank may nominate one or more Clearing Houses to provide clearing or settlement services for a Payment System on such terms and conditions as may be determined by it.

(2) The State Bank may, for the purposes of carrying out its functions under this Act, conduct audits and inspections of Clearing Houses, and the Clearing House shall, as required, assist the State Bank to the extent necessary to enable it to carry out an audit or inspection.

(3) Auditors for carrying out the purposes provided for in sub-section (1) shall be appointed with prior approval in writing of the State Bank.

**19. Notice Required of Significant Changes.**—Every Clearing House shall, in respect of its Designated Payment System, provide the State Bank with reasonable notice of not less than fifteen Business Days in advance of any change to be made by the Clearing House that is of a significant nature in relation to the Designated Payment System and, without limiting the generality of the foregoing, the notice shall be provided in respect of any change affecting—

- (a) the legal documents and bye-laws of the Clearing House;
- (b) the operation of the Designated Payment System;
- (c) the bye-laws, agreements, rules, procedures, guides or other documentation governing the Designated Payment System;
- (d) the composition of a board of directors of the Clearing House due to resignation or otherwise; or
- (e) the appointed auditor of the Clearing House.

**20. Participants Responsible Where Clearing House Fails to Comply, etc.**—Where a Clearing House fails to comply with the obligations imposed on it under this Act in respect of its Payment System or otherwise contravenes the provisions of this Act, the Participants jointly and severally shall comply with those obligations in the same manner and to the same extent as if the participants were the Clearing House on which the obligations are imposed or they committed the contravention.

**21. Settlement Provisions.**—(1) Notwithstanding anything to the contrary provided in this Act or any other law for the time being in force, the settlement rules of a Designated Payment System shall be valid and binding on the operator and the participants and any action may be taken or payment made in accordance with the settlement rules.

(2) Where the settlement rules of a Designated Payment System provide that the settlement of a payment obligation through an entry to or a payment out of an Account of a Participant or a Clearing House at the State Bank is final and irrevocable the entry or payment shall not be required to be reversed, repaid or set aside.

22. **Rights, etc., Not Subject to Stay.**— The rights and remedies of a participant, a Clearing House, or the State Bank in respect of collateral granted to it as security for a payment or the performance of an obligation incurred in a Designated Payment System may not be the subject of any stay to be granted by any court or order affecting the ability of creditors to exercise rights and remedies with respect to the collateral.

23. **Settlement Rules .**—(1) The State Bank may make “settlement rules” to provide the basis on which payment obligations are calculated, netted or settled including rules for the taking of action in the event that a participant is unable or likely to become unable to meet its obligations to the Clearing House, or to the other participants.

(2) Every participant and Clearing House shall, in respect of its Designated Payment System, provide the State Bank with such information, at such times and in such form as the State Bank may require in writing.

24. **Electronic Money Institution.**—(1) An applicant that wants to become an Electronic Money Institution shall submit an application to the State Bank for issue of a license to perform Electronic Money activity.

(2) An Electronic Money Institution may perform only such activities as are specified in its license;

25. **Preservation of Rights, etc.**—(1) Except to the extent expressly provided, this Act shall not operate to limit, restrict or otherwise affect:—

- (i) any right, title, interest, privilege, obligation or liability of a person resulting from any transaction in respect of a transfer order which has been entered into a Designated Payment System; or
- (ii) any investigation, legal proceeding or remedy in respect of any such right, title, interest, privilege, obligation or liability.

(2) Nothing in this Act shall be construed to require.

- (i) the unwinding of any Netting done by the operator of a Designated Payment System, whether pursuant to its default arrangements or otherwise;
- (ii) the revocation of any transfer order given by a participant which is entered into a Designated Payment System; or

- (iii) the reversal of a payment or settlement made under the rules of a Designated Payment System.

## CHAPTER V

### SUPERVISORY CONTROL OF THE STATE BANK

26. **Issuance of Model Clauses.**—The State Bank may issue model clauses for use by the Financial Institutions and Authorized Parties to facilitate compliance with the disclosure requirements as specified in section 29 and to aid consumers in understanding the rights and responsibilities of participants in Electronic Fund Transfers by utilizing readily understandable language.

27. **Modification of Requirements.**—Instructions issued by the State Bank may provide for such adjustments and exceptions for any class of Electronic Fund Transfers, as in the opinion of the State Bank are necessary or proper for the purposes of this Act, to prevent circumvention or evasion thereof, to facilitate compliance therewith and to alleviate any undue compliance burden on small Financial Institutions.

28. **Service Providers Other Than Financial Institutions.**—The State Bank shall determine, which provisions of this Act, subject to any modifications, adjustments or exceptions as provided for in section 26, shall apply to a person other than a Financial Institution, holding a Consumer's Account.

29. **Requirement of Notice.**—(1) The instructions issued by the State Bank under section 3 shall require any ATM Operator or any other Service Provider who imposes a fee on any consumer for providing services to such consumer, to provide notice in accordance with sub-sections (2) and (3) to the consumer of the fact that—

- (i) a fee is imposed by such operator or Service Provider for providing the service; and
- (ii) the amount of any such fee.

(2) The notice required by sub-section (1) with respect to any fee shall be posted at a prominent and conspicuous location on or at the ATM or other Electronic Terminal at which the consumer initiates the Electronic Fund Transfer.

(3) The notice required under sub-section (1) with respect to charging of fee shall appear on the conspicuous part of the ATM or Electronic Terminal in the manner as may be determined and notified by the State Bank in this behalf.

(4) No fee may be imposed by any ATM Operator or other Service Provider, as the case may be, in connection with any Electronic Fund Transfer initiated by a consumer for which a notice is required under sub-section (1), unless the consumer receives such notice in accordance with sub-sections (2) and (3) and such consumer elects to continue in the manner necessary to effect the transaction after receiving such notice.

**30. Terms and Conditions of Transfers.**—(1) The terms and conditions of Electronic Fund Transfers involving a Consumer's Account shall be disclosed by a Financial Institution, operator or other Authorized Party in English and in a manner clearly understood by the consumer, at the time the Consumer contracts for an Electronic Fund Transfer service, in accordance with the instructions of the State Bank.

(2) Such disclosures may include the following, namely:—

- (i) the Consumer's liability for unauthorized Electronic Fund Transfers and, at the option of the Financial Institution or Authorized Party or Operator, notice of the advisability of prompt reporting of any loss, theft, or unauthorized use of a Card, Access Code or other means of access;
- (ii) the telephone number and address of the Person or office to be notified in the event the Consumer believes that an unauthorized Electronic Fund Transfer has been or may be effected;
- (iii) the kind and nature of Electronic Fund Transfers which the Consumer may initiate, including any limitations on the frequency or amount of such transfers;
- (iv) any charges for Electronic Fund Transfers or for the right to make such transfers;
- (v) the Consumer's right to stop payment of a Preauthorized Electronic Fund Transfer and the procedure to initiate such a stop payment order;
- (vi) the Consumer's right to receive information of Electronic Fund Transfers under section 29;
- (vii) a summary, in a form Prescribed by the State Bank, of the error resolution provisions of section 36 which, the Financial Institutions, Authorized Parties or Operators shall be required to transmit at least once per calendar year;

- (viii) the Financial Institution's, Authorized Party's or Operator's liability to the Consumer;
- (ix) the circumstances under which the Financial Institution, Authorized Party or Operator will in the ordinary course of business disclose information concerning the Consumer's Account to third Persons; and
- (x) a notice to the Consumer that a fee may be imposed by an ATM Operator or Service Provider, if the Consumer initiates a transfer from an ATM or other Electronic Terminal that is not operated by the Person or the Financial Institution issuing the Card or other means of access.

31. **Notification of Changes.**—(1) A Financial Institution or any other Authorized party, shall notify a Consumer in writing or such other means as may be prescribed by the State Bank from time to time, at least twenty-one days prior to the effective date of any material change in any term or condition of the Consumer's Account required to be disclosed under sub-section (1) of section 29, unless such change is immediately necessary to maintain or restore the security of an Electronic Fund Transfer system or a Consumer's Account.

(2) Financial Institution shall be required to make a subsequent notification, provided for in sub-section (1), if such a change is made permanent.

## CHAPTER VI

### DOCUMENTATION OF TRANSFERS

32. **Availability of Documentation and Proof.**—For each Electronic Fund Transfer initiated by a Consumer from an Electronic Terminal, the Financial Institution holding such Consumer's Account shall, directly or indirectly, at the time the transfer is initiated, make available to the Consumer documentation and proof of such transfer, clearly setting forth, as may be required by such transaction, the following particulars, namely—

- (i) the amount involved and the date on which the transfer is initiated;
- (ii) the type of transfer;
- (iii) the identity of the Consumer's Account with the Financial Institution from which or to which funds are transferred;



- (iv) the identity of any third party to whom or from whom funds are transferred;
- (v) the location or identification of the Electronic Terminal involved; and
- (vi) name of the Accountholder from or to which funds are transferred.

**33. Periodic Statement.**—(1) A Financial Institution shall provide each consumer with a periodic statement for each account of such consumer that may be accessed electronically.

(2) Such statement shall be provided at least once every month, or as required by the consumer, or such other period as the State Bank may determine from time to time.

(3) Such statement shall include all the necessary particulars in respect of the Consumer's Account and shall clearly set forth the balances in Consumer's Account at the beginning and the close of the period, the amount of any fee or charge assessed by the Financial Institution during the period, for whatever purpose and the address and telephone number to be used by the Financial Institution for the purpose of receiving any enquiry or notice of account error from the Consumer.

**34. Documentation as Evidence.**—In any action involving a Consumer or any Participant, any documentation required by either section 31 or 32 of this Act to be given to the Consumer, which indicates that an Electronic Fund Transfer was made to another Person, shall be admissible as evidence of such transfer and shall constitute prima facie proof that such transfer was made.

**35. Preauthorized Transfers.**—(1) A preauthorized Electronic Fund Transfer from a Consumer's Account may be authorized by the Consumer either in writing, or in any other accepted form.

(2) A consumer may stop payment of a Preauthorized Electronic Fund Transfer by notifying the Financial Institution.

## CHAPTER VII

### NOTIFICATION OF ERROR

**36. Notification of error.**—(1) In this section, the following shall be construed as error, namely—

- (i) an unauthorized Electronic Fund Transfer;

- (ii) an incorrect Electronic Fund Transfer to or from the Consumer's Account.
- (iii) the omission of an Electronic Fund Transfer from a periodic statement;
- (iv) a computational or book keeping error made by the Financial Institution relating to an Electronic Fund Transfer;
- (v) the Consumer's receipt of an incorrect amount of money from an Electronic Terminal; or
- (vi) any other error as determined by the State Bank.

(2) When an error has occurred, the Financial Institution or the Authorized Party shall investigate the alleged error to determine whether an error has occurred, and report in writing the result of such investigation to the consumer within ten Business Days.

(3) The Financial Institution may require written confirmation to be provided to it within ten Business Days of an oral notification of error.

(4) A Financial Institution or Authorized Party shall not be liable to credit a Consumer's Account in accordance with the provisions of section 37 in case no error is found pursuant to investigation under sub-section (2) and or the written confirmation required by it is not received by it within the ten days period, provided for in sub-section (3).

**37. Correcting Error.**—If the Financial Institution or Authorized Party determines that an error did occur, it shall promptly, and in no event later than one Business Day after such determination, correct the error, including the crediting of a Consumer's Account with mark up where applicable:

Provided that such investigation shall be concluded not later than ten Business Days after receipt of notice of the error.

**38. Absence of Error.**—If the Financial Institution or the Authorized Party determines after its investigation that an error did not occur, it shall deliver or mail to the consumer an explanation of its findings within three Business Days after the conclusion of its investigation, and upon request of the consumer promptly deliver or mail to the consumer copies of all documents which the Financial Institution or the Authorized Party relied on to conclude that such error did not occur.

**39. Triple Damages.**—(1) If in any case filed under section 50 of this Act, the court finds that a Financial Institution and/or an Authorized Party is guilty

of the commission of any act, provided for in sub-section (2) or (3) of this section, the Financial Institution, shall in addition to costs incurred by the consumer, be further liable to pay to the Consumer, triple damages determined under section 50.

(2) The Financial Institution or the Authorized Party shall be liable to pay damages, provided for in sub-section (1), if it did not re-credit a Consumer's Account within the ten days period specified in section 37 and the Financial Institution and/or the Authorized Party did not make a good faith investigation of the alleged error or it did not have reasonable basis for believing that the Consumer's Account was not in error.

(3) The Financial Institution or the Authorized Party shall also be liable to pay damages, provided in sub-section (1), if it knowingly and willfully concluded that the Consumer's Account was not in error when such conclusion could not reasonably have been drawn from the evidence available to the Financial Institution or the Authorized Party at the time of its investigation.

## CHAPTER VIII

### LIABILITY OF PARTIES

40. **Consumer's Liability.**—A consumer shall be liable for any unauthorized Electronic Fund Transfer involving the Account of such consumer only if the card or other means of access utilized for such transfer was an Accepted Card or other means of access and if the issuer of such card, code or other means of access has provided a means whereby the user of such card, code or other means of access can be identified as the person authorized to use it, such as by signature, photograph, or finger print or by electronic or mechanical confirmation.

41. **Burden of Proof.**—In any action which involves a consumer's liability for an unauthorized Electronic Fund Transfer, the burden of proof shall be upon the Financial Institution or the Authorized Party to show that the Electronic Fund Transfer was authorized or, if the Electronic Fund Transfer was authorized, then the burden of proof shall be upon the Financial Institution or the Authorized Party to establish that the conditions of liability set forth in this Act were met, and the disclosures required to be made to the consumer under this Act were in fact made in accordance with the provision thereof.

42. **Liability in Case of Extension of Credit.**—In the event of transaction which involves both an unauthorized Electronic Fund Transfer and an extension of credit limit pursuant to an agreement between the consumer and the Financial Institution or the Authorized Party, nothing shall impose liability upon a consumer for an unauthorized Electronic Fund Transfer in excess of his liability for

such transfer under any other applicable law or under any agreement with the Consumer's Financial Institution or Authorized Party.

**43. Liability of Financial Institutions/ Authorized Parties.—**

Subject to what is provided in this section or section 44, a Financial Institution or the Authorized Party shall be liable to a consumer for all damages proximately caused by—

- (i) the Financial Institution's or Authorized Party's failure to make an Electronic Fund Transfer, in accordance with the terms and conditions of an Account, in the correct amount or in a timely manner when properly instructed to do so by the consumer, except where—
  - (a) the Consumer's Account has insufficient funds;
  - (b) the funds are subject to legal process or other encumbrance restricting such transfer;
  - (c) such transfer would exceed an established credit limit;
  - (d) as otherwise provided in instructions by the State Bank.
- (ii) the Financial Institution's or Authorized Party's failure to make an Electronic Fund Transfer due to insufficient funds when the Financial Institution or Authorized Party failed to credit, in accordance with the terms and conditions of an Account, a deposit of funds to the Consumer's Account which would have provided sufficient funds to make the transfer, and
- (iii) the Financial Institution's or Authorized Party's failure to stop payment of Preauthorized transfer from a Consumer's Account when instructed to do so in accordance with the terms and conditions of Account.

**44. Force Majeure.—**A Financial Institution, an Authorized Party, Operator or a Participant shall not be liable under clauses (i) and (ii) of section 43 if it shows by a preponderance of evidence that its action or failure to act resulted from —

- (i) force majeure or other circumstance beyond its control, that it exercised reasonable care to prevent such an occurrence, and that it exercised such diligence as the circumstances required;
- (ii) a technical malfunction which was known to the Consumer at the

time he attempted to initiate an Electronic Fund Transfer or, in case of Preauthorized transfer, at the time such transfer should have occurred.

45. **Intent.**—In case of failure described in clauses (i) and (ii) of section 43 was not intentional and it resulted from a *bona fide* error, notwithstanding the maintenance of procedures reasonably adopted to avoid any such error, the Financial Institution, Authorized Party, operator or the participant shall be liable for actual damages proved.

46. **Prohibition on Improper Issuance.**—No person may issue to a Consumer any Card, code or other means of access to such Consumer's Account for the purpose of initiating an Electronic Funds Transfer other than in response to a request or application therefor; or as a renewal of, or in substitution for, an Accepted Card, code or other means of access, whether issued by the initial issuer or a successor.

47. **Exceptions.**—(1) Notwithstanding the provisions of section 46, a person may distribute to a consumer on an unsolicited basis a card, code or other means of access for use in initiating an Electronic Fund Transfer from such Consumer's account if—

- (i) such card, code or other means of access is not validated;
- (ii) such distribution is accompanied by a complete disclosure, in accordance with section 29 of the Consumers' rights and liabilities which will apply if such Card, code or other means of access is validated;
- (iii) such distribution is accompanied by a clear explanation, in accordance with instructions of the State Bank, that such card, code, or other means of access is not validated and how the Consumer may dispose of such code, card, or other means of access if validation is not desired and such Card, code, or other means of access is validated only in response to a request or application from the Consumer, upon verification of the Consumer's identity.

(2) For the purpose of this section, a card, code, or other means of access is validated when it may be used to initiate an Electronic Fund Transfer.

48. **Suspension of Obligation.**—If a technical malfunction prevents the effectuation of an Electronic Fund Transfer initiated by a consumer to another person, and such other person has agreed to accept payment by such means, the Consumer's obligation to the other person shall be suspended until the malfunction

is corrected and the Electronic Fund Transfer may be completed, unless such other Person has subsequently, by written request, demanded payment by means other than an Electronic Fund Transfer.

**49. Waiver of Rights.**—No writing or other agreement between a Consumer and any other Person may contain any provision which constitutes a waiver of any right conferred or cause of action created by this Act, and any such writing waiving any right or cause of action shall be void and of no legal effect.

## CHAPTER IX

### ACTION BEFORE THE COURT

**50. Damages.**—Except as otherwise provided by this section or the provisions of this Act, any person who fails to comply with any provision of this Act with respect to any other person, except for an error resolved in accordance with the provisions of this Act, shall, upon an action brought before a court, be liable to such person for payment of an amount equal to the sum of any actual damage sustained by that person as a result of such failure.

**51. Bonafide Error.**—Except as provided by section 50, a person may not be held liable in any action brought under this chapter for any violation of this Act if the person shows by preponderance of evidence that the violation was not intentional and resulted from a bonafide error notwithstanding the maintenance of procedures reasonably adopted to avoid any such error.

**52. Actions Taken in Good Faith.**—(1) The provisions of section 50 shall not apply to any act done or omitted in good faith, or purported to be done in conformity with any rule, instruction or interpretation of approval by an official of the State Bank duly authorized to issue such interpretations or approvals under such procedure of the State Bank as may be prescribed for.

(2) A Financial Institution or an Authorized Party shall not incur any liability under section 50 on account of any failure to make a disclosure in proper form, if such institution utilized an appropriate model clause issued by the State Bank, notwithstanding the fact that after such act, omission, or failure has occurred, such rule, instruction, approval or model clause under sub-section (1) was amended, rescinded or determined by judicial or other authority as invalid for any reason.

**53. Notification to Consumer Prior to Action.**—A person shall not incur any liability for any failure to comply with any requirement under this Act, if prior to the institution of an action under this Act, such person notifies the consumer concerned of the failure, complies with the requirements of this Act and makes an

appropriate adjustment to the Consumer's account and pays actual damages or, where applicable, damages in accordance with section 39.

54. **Action in Bad Faith.**—On finding by the court that an unsuccessful action for any alleged failure was brought in bad faith or for the purposes of harassment, the court may award to the defendant(s) costs of such litigation and the attorney's fees found reasonable in relation to the work.

55. **Jurisdiction of Courts.**—(1) With regard to the amount in controversy, any civil action under this Act may be brought in any court of competent jurisdiction.

(2) The court exercising jurisdiction shall not adjourn the case for more than ten days at a time; provided that the aggregate of adjournments granted to the defendant shall not exceed three.

(3) The court shall announce its judgment within ninety days after notice upon the defendant in the case was first served.

56. **Criminal Liability.**—Whoever knowingly and wilfully gives false information or inaccurate information or fails to provide information which he is required to disclose by this Act or any instruction issued thereunder, or otherwise fails to comply with any provision of this Act shall be punished with imprisonment of either description which may extend to three years, or with fine which may extend to three million rupees, or with both.

57. **Violations Affecting Electronic Commerce.**—Whoever —

- (1) knowingly, in a transaction effected by electronic commerce, uses or attempts or conspires to use any counterfeit, fictitious, altered, forged, lost, stolen, or fraudulently obtained Debit Instrument to obtain money, goods, services or anything else of value aggregating five thousand rupees or more, or
- (2) knowingly receives, conceals, uses or transports money, goods, services or anything else of value aggregating five thousand rupees or more obtained by use of any counterfeit, fictitious, altered, forged, lost, stolen, or fraudulently obtained Debit Instrument, or
- (3) knowingly receives, conceals, uses, sells, or transports one or more tickets for transportation, and which have been purchased or obtained with one or more counterfeit, fictitious, altered, forged, lost, stolen or fraudulently obtained Debit Instrument,

shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine which may extend to one million rupees, or with both.

*Explanation.*—For the purpose of this section e-commerce means the activity of buying, selling or contracting for goods, services and making payments using internet or worldwide web through communication networks including of wireless networks, within or outside Pakistan.

**58. Cheating by Use of Electronic Device.**—Whosoever cheats by pretending to be some other person, or by knowingly substituting one person for another, or representing that he or any other person is a person other than he or such other person really is, or by cheating by impersonation, fraudulently or dishonestly uses any credit or debit card, or code or any other means of access to an Electronic Fund Transfer device, and thereby causes any wrongful gain to himself or any wrongful loss to any other person, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine which shall not be less than the wrongful loss caused to any person, or with both.

## CHAPTER X

### MISCELLANEOUS

**59. Act to override Law of Insolvency.**—(1) Notwithstanding anything to the contrary provided in the law of insolvency, rights and liabilities of persons arising from transfer orders in this Act shall be governed subject to the provisions of this section, in case such person is a participant.

(2) No transfer order passed under this Act, any disposition of property in pursuance of such order, or the default arrangements of a designated system shall be regarded to any extent as invalid on the ground of inconsistency with the law of insolvency.

(3) No order of the court or any office holder acting under the law of insolvency shall interfere with settlement of a transfer order passed in accordance with the rules of the designated system.

(4) A debt or other liability arising out of a transfer order which is the subject of action taken under default arrangements, may not be proved in a bankruptcy or winding up proceedings, or may not be taken into account for the purpose of any set-off until the completion of the action taken under default arrangements.



(5) The Netting arrangement shall be valid and enforceable and an operator or participant of a designated system shall be required to give effect to such arrangement.

(6) Nothing in this section shall be construed to require the unwinding of any netting or gross payment done by the operator of a Designated Payment System, whether pursuant to its default arrangements or otherwise:

Provided that this section shall not apply in relation to any transfer order which is entered into a Designated Payment System after the expiry of the day on which a court made an order for insolvency, judicial management or winding up in respect of the participant, or after a resolution for voluntary winding up of the participant was passed.

*Explanation.*—In this section “**Default Arrangements**” means the arrangements put in place by a designated system to limit systemic and other kinds of risks which arise in the event of a participant appearing to be unable, or likely to become unable, to meet its obligations in respect of a transfer order, including any arrangements for netting.

**60. Operator of Designated Payment System Insolvent.**—(1) Where the State Bank is satisfied that any operator of a Designated Payment System is insolvent or likely to become insolvent, or has become or likely to become unable to meet all or any of his obligations, or has suspended payments or compounded with his creditors, or where it is in the public interest, State Bank may:—

- (i) assume control of the whole of the property, business and affairs of the operator of the Designated Payment System and carry on the whole of his business and affairs and appoint its own officers, or assume control of such part of its property, business and affairs and carry on such part of its business and affairs as the State Bank may determine, and it may further order that the cost and expenses of the State Bank or the remuneration of any Person so appointed by the State Bank, may be paid out of the funds and properties of the operator of the Designated Payment System which shall be regarded as the first charge thereon; and
- (ii) take any action or initiate any proceedings against the operator under the law of insolvency, whether or not an order has been made under the preceding sub-section

(2) No order under this section shall be made unless the operator of a Designated Payment System or any director or officer of the operator of the Designated Payment System in respect of which an order is to be made, or who in

behalf, such information, documents or records in respect of any business carried on by such institution or Service Provider or other Authorized Party, as may be within its knowledge or under its possession, custody or control.

(2) If such institution or Service Provider or other Authorized party fails or omits to furnish any information required by the State Bank under sub-section (1) or wilfully makes a statement which is false in any material particular it shall be liable to get its license under section 24 withdrawn by the State Bank and to pay it fine which may extend to one million rupees.

(3) Any party or person aggrieved by an order passed under sub-section (2) may appeal within fifteen days of such order to the Governor of the State Bank, who shall dispose of the appeal within sixty days.

**70. Secrecy and Privacy.**—(1) A Financial Institution or any other Authorized party shall, except as otherwise required by law, not divulge any information relating to an Electronic Fund Transfer, affairs or account of its consumer, except in circumstances in which, according to the practice and usage customary among bankers, it is necessary or appropriate for a Financial Institution to divulge such information, or the consumer has given consent therefor.

(2) No person other than an officer or agent appointed by the Financial Institution that maintains the account of a consumer may have access through an Electronic Terminal to information relating to Electronic Fund Transfer, the affairs, or the account of the consumer.

(3) The rules governing the operation of individual accounts will be applicable to Electronic Fund Transfers in relation to disclosure of information to third parties.

**71. Complaint Resolution.**—(1) A consumer, not satisfied with the outcome of a complaint made to a Financial Institution in relation to any Electronic Fund Transfer or disclosure made by a Financial Institution to a third party, without prejudice to any right to seek any other remedy under the law, may make a complaint to the State Bank.

(2) The State Bank after hearing the parties may pass such order as it deems fit under the circumstances of the case.

**72. Suspension of Operation.**—(1) The Federal Government in consultation with the State Bank may by a general order, for the time being suspend operation of any provision of this Act, and from the date of such order, such provision shall cease to apply.

(2) When the order made under sub-section (1) is withdrawn by the Federal Government such suspension shall cease to operate with effect from the date specified by the Federal Government in this behalf.

**73. Immunity of the State Bank and its Employees, etc.—**(1) No suit or other legal proceedings shall lie against the State Bank or any officer or employee thereof or any person acting under its direction:

- (i) for any act done in good faith,
  - (a) in the performance, or intended performance, of any function or duty; or
  - (b) in the exercise, or intended exercise, of any power, in the capacity of the State Bank as the designated Bank under this Act; or
- (ii) for any neglect or default in the performance or exercise in good faith of such function, duty or power.

**74. Penalties.—**(1) Any financial Institution or Service Provider, who wilfully fails to comply with any provision of this Act or rules, circulars, directions, orders or bye-laws issued under this Act or any provision thereof, shall be liable to pay fine to the State Bank which may extend to one million rupees.

(2) In case of failure to pay the fine, State Bank may suspend or revoke the license of the Service Provider or Financial Institution concerned, as the case may be.

(3) If any amount of fine under sub-section (1) remains unpaid, it may be recovered as arrears of land revenue."

#### **DECLARATION UNDER THE PROVISIONAL**

#### **COLLECTION OF TAXES ACT, 1931 (XVI OF 1931)**

The provisions of sub-clause (31) of clause 8, and sub-clause (23) of clause 16 of this Bill shall have effect, for the purpose of this declaration and of the provisions of Provisional Collection of Taxes Act, 1931 (XVI of 1931) as if they were provisions for imposition of duties of customs and exemption of sales tax or withdrawal thereof respectively and it is hereby declared accordingly in terms of section 3 of the Act that it is expedient in the public interest that the provisions of the said clauses have effect on 10th June, 2007 under the Act, and for the purposes

of above declaration the provisions of paragraph (a) of sub-clause (13) of clause 22 for increase, decrease or exemption of excise duty shall take immediate effect under that Act.

ZIA-UL-HAQ,  
*Secretary.*

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*CORRIGENDA*

[to the Gazette of Pakistan, *Extraordinary*, Part-I, dated 3rd February, 5th February, 19th March, 26th March, 7th April, 11th April, 12th April, 2007 containing Ordinance No. I to XX of 2007]

Page 43 in line 10 for "prescribed" read "provided".

Page 56 in line 3 for "shall deemed" read "shall be deemed".

Page 110 in line 23 for "fuctions" read "functions".

Page 139 in line 17 for "the institute" read "by the institute".

Page 146 in line 15 for "numbers", read "members".

Page 146 in line 35 for "Institute" read "the Institute".

Page 154 in line 6 for "Ohairrrian" read "Chairman".

Page 183 in line for "lie" read "he".

Page 192 in line 6 for "( I )" read "( 1 )".

Page 204 in line 18 for " (I) read "(f)".

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[F. No. 2(1)/2007 Pub.]