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# ANDEAN COMMUNITY (CAN)

(Decision 580, effective 4 May 2004)

## Common External Tariff amendments and updates:

1. Decision 370: approving the structure of the Common External Tariff;
2. Decision 465: amending and updating Annexes 1, 2, 3 and 4 to Decision 370 (applying the structure of the Common External Tariff, but not always uniformly, to Bolivia, Colombia, Ecuador and Venezuela. Peru is not bound by Decision 465);
3. Decision 535, as amended by Decision 569: Provisions for the inclusion of Peru in the Common External Tariff replacing Decision 465;
4. Decision 577: amending Decisions 535 and 569;
5. Decision 580: deferred until 10.05.2005, when the Common External Tariff established in Decision 535 becomes effective; repealing Decision 577.

## ANNEX 1 (Decision 465)

### GENERAL

1. The NANDINA is the common nomenclature of the Member Countries of the Cartagena Agreement and is based on the Harmonized Commodity Description and Coding System. The Nomenclature includes headings, subheadings, their corresponding code numbers, Section, Chapter and Subheading Notes, Additional Notes and the General Rules for its Interpretation.
2. NANDINA code numbers comprise eight (8) digits:

The first two (2) digits indicate the Chapter, the third (3) and fourth (4) the heading; the fifth (5) and sixth (6) the Harmonized System subheading; the seventh (7) and eighth (8) the regional subdivision.

Goods cannot be identified in the NANDINA system without reference to the eight (8) digits of the corresponding code number. Therefore if a Harmonized System subheading has not been further subdivided for community needs, the seventh (7) and eighth (8) digits will be zero zero (00).
3. The classification of goods in a subheading shall be that laid down in the NANDINA.
4. Member Countries may include national subheadings for the classification of goods in more detail than that laid down in the NANDINA. These subheadings must incorporate an additional level of code numbers than the eight (8) laid down in the NANDINA.

Furthermore, they may include National Additional Notes indispensable to the classification referred to in the preceding paragraph.
5. Member Countries may not include provisions which modify the scope of the Section, Chapter or Subheading Notes, the Regional Additional Notes or the texts of the headings, subheadings or General Rules of Interpretation in their national tariffs.

### General rules for the interpretation of the NANDINA 1996

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
  - a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
  - b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - c) When goods cannot be classified by reference to 3 a) or 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 subheadings of a heading shall be determined according to the terms of those subheadings and any related subheading notes and, *mutatis mutandis*, to the above rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this rule the relative section and chapter notes also apply, unless the context otherwise requires.

## ABBREVIATIONS AND SYMBOLS

ASTM	American Society for Testing and Materials
Bq	Becquerel
°C	degree(s) Celcius
cg	centigramme(s)
cm	centimetre(s)
cm <sup>2</sup>	square centimetre(s)
cm <sup>3</sup>	cubic centimetre(s)
cN	centinewton(s)
g	gramme(s)
Hz	Hertz
IR	infra-red
Kcal	kilocalorie(s)
kg	kilogramme(s)
kgf	kilogramme force
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
Kva	kilovolt-ampere(s)
Kvar	kilovolt-ampere(s) reactive
kW	kilowatt(s)
l	litre(s)
m	metre(s)
m-	meta-
m <sup>2</sup>	square metre(s)
μCi	microcurie
mm	millimetre(s)
mN	millinewton(s)
MPa	megapascal(s)
N	newton(s)
n <sup>o</sup>	number
o-	ortho-
p-	para-
t	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
%	percent
x <sup>o</sup>	x degree(s)



## 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.

### ADDITIONAL NOTE

1. For the purposes of Chapters 1 and 3, the expressions “Pure-bred breeding animals”, “For industrial breeding or stockrearing” and “For bullfighting” mean animals considered as such by the competent national authorities.

## CHAPTER 1 LIVE ANIMALS

### NOTE

1. This Chapter covers all live animals except:
  - a) fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 0301, 0306 or 0307;
  - b) cultures of micro-organisms and other products of heading No. 3002; and
  - c) animals of heading No. 9508.

Code	Description of Goods	CET	Bol
<b>01.01</b>	<b>Live horses, asses, mules and hinnies:</b>		
	- Horses:		
0101.11.00	- - Pure-bred breeding animals	5	10
0101.19	- - Other:		
0101.19.10	- - - Draught animals	10	10
0101.19.90	- - - Other	10	10
0101.20.00	- Asses, mules and hinnies	10	10
<b>01.02</b>	<b>Live bovine animals:</b>		
0102.10.00	- Pure-bred breeding animals	5	5
0102.90	- Other:		
0102.90.10	- - For bullfighting	10	10
0102.90.90	- - Other	10	5
<b>01.03</b>	<b>Live swine:</b>		
0103.10.00	- Pure-bred breeding animals	5	10
	- Other:		
0103.91.00	- - Weighing less than 50 kg	10	10
0103.92.00	- - Weighing 50 kg or more	10	10
<b>01.04</b>	<b>Live sheep and goats:</b>		
0104.10	- Sheep:		
0104.10.10	- - Pure-bred breeding animals	5	10
0104.10.90	- - Other	10	10
0104.20	- Goats:		
0104.20.10	- - Pure-bred breeding animals	5	10
0104.20.90	- - Other	10	10
<b>01.05</b>	<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:		
0105.11.00	- - Fowls of the species <i>Gallus domesticus</i>	5	10
0105.12.00	- - Turkeys	5	10
0105.19.00	- - Other	5	10
	- Other:		
0105.92.00	- - Fowls of the species <i>Gallus domesticus</i> , weighing not more than 2 000 g	10	10
0105.93.00	- - Fowls of the species <i>Gallus domesticus</i> , weighing more than 2 000 g	10	10
0105.99.00	- - Other	10	10
<b>0106.00</b>	<b>Other live animals:</b>		
0106.00.10	- Fur-bearing animals, for industrial breeding or stockrearing	10	10
0106.00.20	- For zoos	10	10
0106.00.30	- Dogs	10	10
0106.00.40	- Bees and other insects	5	10
0106.00.90	- Other	10	10

**CHAPTER 2**  
**MEAT AND EDIBLE MEAT OFFAL**

**NOTE**

1. This Chapter does not cover:

- a) products of the kinds described in headings Nos. 0201 to 0208 or 0210, unfit or unsuitable for human consumption;
- b) guts, bladders or stomachs of animals (heading No. 0504) or animal blood (heading No. 0511 or 3002); or
- c) animal fat, other than products of heading No. 0209 (Chapter 15).

Code	Description of Goods	CET	Bol
<b>02.01</b>	<b>Meat of bovine animals, fresh or chilled:</b>		
0201.10.00	- Carcasses and half-carcasses	20	10
0201.20.00	- Other cuts with bone in	20	10
0201.30.00	- Boneless	20	10
<b>02.02</b>	<b>Meat of bovine animals, frozen:</b>		
0202.10.00	- Carcasses and half-carcasses	20	10
0202.20.00	- Other cuts with bone in	20	10
0202.30.00	- Boneless	20	10
<b>02.03</b>	<b>Meat of swine, fresh, chilled or frozen:</b>		
	- Fresh or chilled:		
0203.11.00	-- Carcasses and half-carcasses	20	10
0203.12.00	-- Hams, shoulders and cuts thereof, with bone in	20	10
0203.19.00	-- Other	20	10
	- Frozen:		
0203.21.00	-- Carcasses and half-carcasses	20	10
0203.22.00	-- Hams, shoulders and cuts thereof, with bone in	20	10
0203.29.00	-- Other	20	10
<b>02.04</b>	<b>Meat of sheep or goats, fresh, chilled or frozen:</b>		
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	20	10
	- Other meat of sheep, fresh or chilled:		
0204.21.00	-- Carcasses and half-carcasses	20	10
0204.22.00	-- Other cuts with bone in	20	10
0204.23.00	-- Boneless	20	10
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	20	10
	- Other meat of sheep, frozen:		
0204.41.00	-- Carcasses and half-carcasses	20	10
0204.42.00	-- Other cuts with bone in	20	10
0204.43.00	-- Boneless	20	10
0204.50.00	- Meat of goats	20	10
<b>0205.00.00</b>	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>	20	10
<b>02.06</b>	<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen:</b>		
0206.10.00	- Of bovine animals, fresh or chilled	20	10
	- Of bovine animals, frozen:		
0206.21.00	-- Tongues	20	10
0206.22.00	-- Livers	20	10
0206.29.00	-- Other	20	10
0206.30.00	- Of swine, fresh or chilled	20	10
	- Of swine, frozen:		
0206.41.00	-- Livers	20	10
0206.49.00	-- Other	20	10
0206.80.00	- Other, fresh or chilled	20	10
0206.90.00	- Other, frozen	20	10
<b>02.07</b>	<b>Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen:</b>		
	- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11.00	-- Not cut in pieces, fresh or chilled	20	10
0207.12.00	-- Not cut in pieces, frozen	20	10
0207.13.00	-- Cuts and offal, fresh or chilled	20	10
0207.14.00	-- Cuts and offal, frozen	20	10
	- Of turkeys:		
0207.24.00	-- Not cut in pieces, fresh or chilled	20	10
0207.25.00	-- Not cut in pieces, frozen	20	10
0207.26.00	-- Cuts and offal, fresh or chilled	20	10
0207.27.00	-- Cuts and offal, frozen	20	10
	- Of ducks, geese or guinea fowls:		
0207.32.00	-- Not cut in pieces, fresh or chilled	20	10
0207.33.00	-- Not cut in pieces, frozen	20	10
0207.34.00	-- Fatty livers, fresh or chilled	20	10
0207.35.00	-- Other, fresh or chilled	20	10
0207.36.00	-- Other, frozen	20	10

Code	Description of Goods	CET	BoI
<b>02.08</b>	<b>Other meat and edible meat offal, fresh, chilled or frozen:</b>		
0208.10.00	- Of rabbit or hare	20	10
0208.20.00	- Frogs' legs	20	10
0208.90.00	- Other	20	10
<b>0209.00</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>		
0209.00.10	- Back fat	20	10
0209.00.90	- Other	20	10
<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:		
0210.11.00	-- Hams, shoulders and cuts thereof, with bone in	20	10
0210.12.00	-- Bellies (streaky) and cuts thereof	20	10
0210.19.00	-- Other	20	10
0210.20.00	- Meat of bovine animals	20	10
0210.90	- Other, including edible flours and meals of meat or meat offal:		
0210.90.10	-- Edible flours and meals of meat or meat offal	20	10
0210.90.90	-- Other	20	10

### CHAPTER 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

#### NOTES

1. This Chapter does not cover:
  - a) marine mammals (heading No. 0106) or meat thereof (heading No. 0208 or 0210);
  - b) fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 2301); or
  - c) caviar or caviar substitutes prepared from fish eggs (heading No. 1604).
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.

Code	Description of Goods	CET	BoI
<b>03.01</b>	<b>Live fish:</b>		
0301.10.00	- Ornamental fish	10	10
	- Other live fish:		
0301.91	-- 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> ):		
0301.91.10	--- For industrial breeding or stockrearing	5	10
0301.91.90	--- Other	10	10
0301.92.00	-- Eels ( <i>Anguilla spp.</i> )	5	10
0301.93.00	-- Carp	5	10
0301.99	-- Other:		
0301.99.10	--- For industrial breeding or stockrearing	5	10
0301.99.90	--- Other	10	10
<b>03.02</b>	<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04:</b>		
	- Salmonidae, excluding livers and roes:		
0302.11.00	-- 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> )	20	10
0302.12.00	-- 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> )	20	10
0302.19.00	-- Other	20	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:		
0302.21.00	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	20	10
0302.22.00	-- Plaice ( <i>Pleuronectes platessa</i> )	20	10
0302.23.00	-- Sole ( <i>Solea spp.</i> )	20	10
0302.29.00	-- Other	20	10
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:		
0302.31.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	20	10
0302.32.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	20	10
0302.33.00	-- Skipjack or stripe-bellied bonito	20	10
0302.39.00	-- Other	20	10
0302.40.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	20	10
0302.50.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes	20	10
	- Other fish, excluding livers and roes:		
0302.61.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):	20	10
0302.62.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	20	10
0302.63.00	-- Coalfish ( <i>Pollachius virens</i> )	20	10
0302.64.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	20	10
0302.65.00	-- Dogfish and other sharks	20	10
0302.66.00	-- Eels ( <i>Anguilla spp.</i> )	20	10
0302.69.00	-- Other	20	10
0302.70.00	- Livers and roes	20	10
<b>03.03</b>	<b>Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04:</b>		
0303.10.00	- 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	20	10
	- Other salmonidae, excluding livers and roes:		
0303.21.00	-- 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> )	20	10
0303.22.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	20	10
0303.29.00	-- Other	20	10

Code	Description of Goods	CET	BoI
0303.31.00	- 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: -- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	20	10
0303.32.00	-- Plaice ( <i>Pleuronectes platessa</i> )	20	10
0303.33.00	-- Sole ( <i>Solea spp.</i> )	20	10
0303.39.00	-- Other - Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:	20	10
0303.41.00	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	20	10
0303.42.00	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	20	10
0303.43.00	-- Skipjack or stripe-bellied bonito	20	10
0303.49.00	-- Other	20	10
0303.50.00	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes	20	10
0303.60.00	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes - Other fish, excluding livers and roes:	20	10
0303.71.00	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):	20	10
0303.72.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	20	10
0303.73.00	-- Coalfish ( <i>Pollachius virens</i> )	20	10
0303.74.00	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	20	10
0303.75.00	-- Dogfish and other sharks	20	10
0303.76.00	-- Eels ( <i>Anguilla spp.</i> )	20	10
0303.77.00	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	20	10
0303.78.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	20	10
0303.79.00	-- Other	20	10
0303.80.00	- Livers and roes	20	10
<b>03.04</b>	<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen:</b>		
0304.10.00	- Fresh or chilled	20	10
0304.20.00	- Frozen fillets	20	10
0304.90.00	- Other	20	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>		
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	20	10
0305.20.00	- Livers and roes of fish, dried, smoked, salted or in brine	20	10
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:		
0305.30.10	-- Of cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	10
0305.30.90	-- Other	20	10
0305.41.00	- Smoked fish, including fillets: -- 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> )	20	10
0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20	10
0305.49.00	-- Other - Dried fish, whether or not salted but not smoked:	20	10
0305.51.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	10
0305.59	-- Other:		
0305.59.10	--- Fins of shark and other dogfish	20	10
0305.59.20	--- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	20	10
0305.59.90	--- Other	20	10
0305.61.00	- Fish, salted but not dried or smoked and fish in brine: -- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	20	10
0305.62.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	20	10
0305.63.00	-- Anchovies ( <i>Engraulis spp.</i> )	20	10
0305.69.00	-- Other	20	10
<b>03.06</b>	<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:		
0306.11.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	20	10
0306.12.00	-- Lobsters ( <i>Homarus spp.</i> )	20	10
0306.13	-- Shrimps and prawns:		
0306.13.10	--- Shrimps ( <i>Penaeus spp.</i> )	20	10
0306.13.90	--- Other	20	10
0306.14.00	-- Crabs	20	10
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption - Not frozen:	20	10
0306.21.00	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	20	10
0306.22.00	-- Lobsters ( <i>Homarus spp.</i> )	20	10
0306.23	-- Shrimps and prawns:		
	--- Shrimps ( <i>Penaeus spp.</i> ):		
0306.23.11	---- For industrial breeding or stockrearing	5	10

Code	Description of Goods	CET	Bol
0306.23.19	---- Other	20	10
	--- Other:		
0306.23.91	---- For industrial breeding or stockrearing	5	10
0306.23.99	---- Other	20	10
0306.24.00	-- Crabs	20	10
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:		
0306.29.10	--- Flours, meals and pellets	20	10
0306.29.90	--- Other	20	10
<b>03.07</b>	<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>		
0307.10.00	- Oysters	20	10
	- Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
0307.21.00	-- Live, fresh or chilled	20	10
0307.29.00	-- Other	20	10
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):		
0307.31.00	-- Live, fresh or chilled	20	10
0307.39.00	-- Other	20	10
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):		
0307.41.00	-- Live, fresh or chilled	20	10
0307.49.00	-- Other	20	10
	- Octopus ( <i>Octopus spp.</i> ):		
0307.51.00	-- Live, fresh or chilled	20	10
0307.59.00	-- Other	20	10
0307.60.00	- Snails, other than sea snails	20	10
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:		
0307.91	-- Live, fresh or chilled:		
0307.91.10	--- Sea urchins	20	10
0307.91.90	--- Other	20	10
0307.99	-- Other:		
0307.99.10	--- Sea urchins	20	10
0307.99.90	--- Other	20	10

**CHAPTER 4**  
**DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

**NOTES**

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading No. 0405:
  - a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralizing salts and cultures of harmless lactic-acid-producing bacteria.
  - b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 0406 provided that they have the three following characteristics:
  - a) a milkfat content, by weight of the dry matter, of 5% or more;
  - b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
  - a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 1702); or
  - b) albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No. 3502) or globulins (heading No. 3504).

**SUBHEADING NOTES**

1. For the purposes of subheading No. 0404 10, the expression "modified whey" means products consisting of whey constituents, i.e., whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading No. 0405 10 the term "butter" does not include dehydrated butter or ghee (subheading No. 0405 90).

Code	Description of Goods	CET	Bol
<b>04.01</b>	<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter:</b>		
0401.10.00	- Of a fat content, by weight, not exceeding 1%	15	10
0401.20.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	15	10
0401.30.00	- Of a fat content, by weight, exceeding 6%	15	10
<b>04.02</b>	<b>Milk and cream, concentrated or containing added sugar or other sweetening matter:</b>		
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
0402.10.10	-- In immediate containers holding not more than 2.5 kg	20	10
0402.10.90	-- Other	20	10
0402.21	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
0402.21.11	--- Not containing added sugar or other sweetening matter:		
0402.21.11	---- Of a fat content, by weight, of 26% or more, on the dry product:		
0402.21.19	---- In immediate containers holding not more than 2.5 kg	20	10
0402.21.91	---- Other	20	10
0402.21.99	---- Other:		
0402.21.91	---- In immediate containers holding not more than 2.5 kg	20	10
0402.21.99	---- Other	20	10
0402.29	-- Other:		
0402.29.11	--- Of a fat content, by weight, of 26% or more, on the dry product:		
0402.29.11	---- In immediate containers holding not more than 2.5 kg	20	10
0402.29.19	---- Other	20	10
0402.29.91	---- Other:		
0402.29.91	---- In immediate containers holding not more than 2.5 kg	20	10
0402.29.99	---- Other	20	10
0402.91	- Other:		
0402.91.10	-- Not containing added sugar or other sweetening matter:		
0402.91.10	--- Evaporated milk	20	10
0402.91.90	--- Other	20	10
0402.99	-- Other:		
0402.99.10	--- Condensed milk	20	10
0402.99.90	--- Other	20	10

Code	Description of Goods	CET	Bol
<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>		
0403.10.00	- Yogurt	20	10
0403.90.00	- Other	20	10
<b>04.04</b>	<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>		
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
0404.10.10	- - Whey, partially or completely demineralized	20	10
0404.10.90	- - Other	20	10
0404.90.00	- Other	20	10
<b>04.05</b>	<b>Butter and other fats and oils derived from milk; dairy spreads:</b>		
0405.10.00	- Butter	20	10
0405.20.00	- Dairy spreads	20	10
0405.90	- Other:		
0405.90.10	- - Dehydrated butter	20	10
0405.90.90	- - Other	20	10
<b>04.06</b>	<b>Cheese and curd:</b>		
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20	10
0406.20.00	- Grated or powdered cheese, of all kinds	20	10
0406.30.00	- Processed cheese, not grated or powdered	20	10
0406.40.00	- Blue-veined cheese	20	10
0406.90	- Other cheese:		
0406.90.10	- - Of a moisture content by weight of less than 36%	20	10
0406.90.20	- - Of a moisture content by weight of 36% or more but less than 46%	20	10
0406.90.30	- - Of a moisture content by weight of 46% or more but less than 55%	20	10
0406.90.90	- - Other	20	10
<b>0407.00</b>	<b>Birds' eggs, in shell, fresh, preserved or cooked:</b>		
0407.00.10	- For hatching	5	10
0407.00.20	- For producing vaccines (free of specific pathogens)	5	10
0407.00.90	- Other	20	10
<b>04.08</b>	<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:		
0408.11.00	- - Dried	20	10
0408.19.00	- - Other	20	10
	- Other:		
0408.91.00	- - Dried	20	10
0408.99.00	- - Other	20	10
<b>0409.00.00</b>	<b>Natural honey</b>	20	10
<b>0410.00.00</b>	<b>Edible products of animal origin, not elsewhere specified or included</b>	20	10

**CHAPTER 5**  
**PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED**

**NOTES**

1. This Chapter does not cover:
  - a) edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - b) hides or skins (including furskins) other than goods of heading No. 0505 and parings and similar waste of raw hides or skins of heading No. 0511 (Chapter 41 or 43);
  - c) animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - d) prepared knots or tufts for broom or brush making (heading No. 9603).
2. For the purposes of heading No. 0501, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Code	Description of Goods	CET	BoI
<b>0501.00.00</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair</b>	10	10
<b>05.02</b>	<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles and hair:</b>		
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	10	10
0502.90.00	- Other	10	10
<b>0503.00.00</b>	<b>Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material</b>	10	10
<b>0504.00</b>	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:</b>		
0504.00.10	- Stomachs	10	10
0504.00.20	- Guts	10	10
0504.00.30	- Bladders	10	10
<b>05.05</b>	<b>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:</b>		
0505.10.00	- Feathers of a kind used for stuffing; down	10	10
0505.90.00	- Other	10	10
<b>05.06</b>	<b>Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:</b>		
0506.10.00	- Ossein and bones treated with acid	10	10
0506.90.00	- Other	10	10
<b>05.07</b>	<b>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:</b>		
0507.10.00	- Ivory; ivory powder and waste	10	10
0507.90.00	- Other	10	10
<b>0508.00.00</b>	<b>Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof:</b>	10	10
<b>0509.00.00</b>	<b>Natural sponges of animal origin</b>	10	10
<b>0510.00</b>	<b>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:</b>		
0510.00.10	- Bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products	10	10
0510.00.90	- Other	10	10
<b>05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:</b>		
0511.10.00	- Bovine semen	5	10
	- Other:		
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511.91.10	--- Fish eggs and roes	5	10
0511.91.20	--- Fish waste	10	10
0511.91.90	--- Other	10	10

Code	Description of Goods	CET	BoI
0511.99	-- Other:		
0511.99.10	--- Cochineal and similar insects	5	10
0511.99.20	--- Silk-worm eggs	5	10
0511.99.30	--- Animal, other than bovine, semen	5	10
0511.99.40	--- Frozen embryos	5	10
0511.99.90	--- Other	5	10

## 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.

### ADDITIONAL NOTE

1. For the purposes of this section, the expressions “for sowing” and “seed” mean only goods considered as such by the competent national authorities.

## CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

### NOTES

1. Subject to the second part of heading No. 0601, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading No. 0603 or 0604 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 9701.

Code	Description of Goods	CET	BoI
<b>06.01</b>	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12:</b>		
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	5	10
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	5	10
<b>06.02</b>	<b>Other live plants (including their roots), cuttings and slips; mushroom spawn:</b>		
0602.10.00	- Unrooted cuttings and slips	5	10
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	5	10
0602.30.00	- Rhododendrons and azaleas, grafted or not	5	10
0602.40.00	- Roses, grafted or not	5	10
0602.90.00	- Other	5	10
<b>06.03</b>	<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>		
0603.10	- Fresh:		
0603.10.10	-- Carnations	10	10
0603.10.20	-- Chrysanthemums	10	10
0603.10.40	-- Roses	10	10
0603.10.90	-- Other	10	10
0603.90.00	- Other	10	10
<b>06.04</b>	<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>		
0604.10.00	- Mosses and lichens	10	10
	- Other:		
0604.91.00	-- Fresh	10	10
0604.99.00	-- Other	10	10

**CHAPTER 7**  
**EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS**

**NOTES**

1. This Chapter does not cover forage products of heading No. 1214.
2. In headings Nos. 0709, 0710, 0711 and 0712 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading No. 0712 covers all dried vegetables of the kinds falling in headings Nos. 0701 to 0711, other than:
  - a) dried leguminous vegetables, shelled (heading No. 0713);
  - b) sweet corn in the forms specified in headings Nos. 1102 to 1104;
  - c) flour, meal, powder, flakes, granules and pellets of potatoes (heading No. 1105);
  - d) flour, meal and powder of the dried leguminous vegetables of heading No. 0713 (heading No. 1106).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 0904).

Code	Description of Goods	CET	BoI
<b>07.01</b>	<b>Potatoes, fresh or chilled:</b>		
0701.10.00	- Seed	5	10
0701.90.00	- Other	15	10
<b>0702.00.00</b>	<b>Tomatoes, fresh or chilled</b>	15	10
<b>07.03</b>	<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:</b>		
0703.10.00	- Onions and shallots	15	10
0703.20.00	- Garlic	15	10
0703.90.00	- Leeks and other alliaceous vegetables	15	10
<b>07.04</b>	<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:</b>		
0704.10.00	- Cauliflowers and headed broccoli	15	10
0704.20.00	- Brussels sprouts	15	10
0704.90.00	- Other	15	10
<b>07.05</b>	<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled:</b>		
	- Lettuce:		
0705.11.00	- - Cabbage lettuce (head lettuce)	15	10
0705.19.00	- - Other	15	10
	- Chicory:		
0705.21.00	- - Witloof chicory ( <i>Cichorium intybus var. foliosum</i> )	15	10
0705.29.00	- - Other	15	10
<b>07.06</b>	<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:</b>		
0706.10.00	- Carrots and turnips	15	10
0706.90.00	- Other	15	10
<b>0707.00.00</b>	<b>Cucumbers and gherkins, fresh or chilled</b>	15	10
<b>07.08</b>	<b>Leguminous vegetables, shelled or unshelled, fresh or chilled:</b>		
0708.10.00	- Peas ( <i>Pisum sativum</i> )	15	10
0708.20.00	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	15	10
0708.90.00	- Other	15	10
<b>07.09</b>	<b>Other vegetables, fresh or chilled:</b>		
0709.10.00	- Globe artichokes	15	10
0709.20.00	- Asparagus	15	10
0709.30.00	- Aubergines (egg-plants)	15	10
0709.40.00	- Celery other than celeriac	15	10
	- Mushrooms; truffles:		
0709.51.00	- - Mushrooms	15	10
0709.52.00	- - Truffles	15	10
0709.60.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	15	10
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	10
0709.90	- Other:		
0709.90.10	- - Sweet corn ( <i>Zea mays var. saccharata</i> )	15	10
0709.90.20	- - Olives	15	10
0709.90.90	- - Other	15	10
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>		
0710.10.00	- Potatoes	15	10
	- Leguminous vegetables, shelled or unshelled:		
0710.21.00	- - Peas ( <i>Pisum sativum</i> )	15	10
0710.22.00	- - Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	15	10
0710.29.00	- - Other	15	10

Code	Description of Goods	CET	Bol
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	10
0710.40.00	- Sweet corn	15	10
0710.80.00	- Other vegetables	15	10
0710.90.00	- Mixtures of vegetables	15	10
<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>		
0711.10.00	- Onions	15	10
0711.20.00	- Olives	15	10
0711.30.00	- Capers	15	10
0711.40.00	- Cucumbers and gherkins	15	10
0711.90.00	- Other vegetables; mixtures of vegetables	15	10
<b>07.12</b>	<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:</b>		
0712.20.00	- Onions	15	10
0712.30.00	- Mushrooms; truffles	15	10
0712.90	- Other vegetables; mixtures of vegetables:		
0712.90.10	-- Garlic	15	10
0712.90.90	-- Other	15	10
<b>07.13</b>	<b>Dried leguminous vegetables, shelled, whether or not skinned or split:</b>		
0713.10	- Peas ( <i>Pisum sativum</i> ):		
0713.10.10	-- Seed	5	10
0713.10.90	-- Other	15	10
0713.20	- Chickpeas ( <i>garbanzos</i> ):		
0713.20.10	-- Seed	5	10
0713.20.90	-- Other	15	10
0713.31	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )		
0713.31.10	--- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
0713.31.10	--- Seed	5	10
0713.31.90	--- Other	15	10
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):		
0713.32.10	--- Seed	5	10
0713.32.90	--- Other	15	10
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):		
0713.33.10	--- Seed	5	10
0713.33.90	--- Other	15	10
0713.39	-- Other:		
0713.39.10	--- Seed	5	10
0713.39.90	--- Other	15	10
0713.40	- Lentils:		
0713.40.10	-- Seed	5	10
0713.40.90	-- Other	15	10
0713.50	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> ):		
0713.50.10	-- Seed	5	10
0713.50.90	-- Other	15	10
0713.90	- Other:		
0713.90.10	-- Seed	5	10
0713.90.90	-- Other	15	10
<b>07.14</b>	<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>		
0714.10.00	- Manioc (cassava)	15	10
0714.20.00	- Sweet potatoes	15	10
0714.90.00	- Other	15	10

**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 stabilization (e.g., by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - b) to improve or maintain their appearance (e.g., by the addition of vegetable oil or small quantities of glucose syrup) provided that they retain the character of dried fruit or dried nuts.

Code	Description of Goods	CET	BoI
<b>08.01</b>	<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:</b>		
	- Coconuts:		
0801.11.00	-- Dried	15	10
0801.19.00	-- Other	15	10
	- Brazil nuts:		
0801.21.00	-- In shell	15	10
0801.22.00	-- Shelled	15	10
	- Cashew nuts:		
0801.31.00	-- In shell	15	10
0801.32.00	-- Shelled	15	10
<b>08.02</b>	<b>Other nuts, fresh or dried, whether or not shelled or peeled:</b>		
	- Almonds:		
0802.11.00	-- In shell	15	10
0802.12.00	-- Shelled	15	10
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
0802.21.00	-- In shell	15	10
0802.22.00	-- Shelled	15	10
	- Walnuts:		
0802.31.00	-- In shell	15	10
0802.32.00	-- Shelled	15	10
0802.40.00	- Chestnuts ( <i>Castanea spp.</i> )	15	10
0802.50.00	- Pistachios	15	10
0802.90.00	- Other	15	10
<b>0803.00</b>	<b>Bananas, including plantains, fresh or dried:</b>		
	- Fresh:		
0803.00.11	-- Plantains	15	10
0803.00.12	-- Cavendish Valery bananas	15	10
0803.00.19	-- Other	15	10
0803.00.20	- Dried	15	10
<b>08.04</b>	<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:</b>		
0804.10.00	- Dates	15	10
0804.20.00	- Figs	15	10
0804.30.00	- Pineapples	15	10
0804.40.00	- Avocados	15	10
0804.50	- Guavas, mangoes and mangosteens:		
0804.50.10	-- Guavas	15	10
0804.50.20	-- Mangoes and mangosteens	15	10
<b>08.05</b>	<b>Citrus fruit, fresh or dried:</b>		
0805.10.00	- Oranges	15	10
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.20.10	-- Mandarins (including tangerines and satsumas)	15	10
0805.20.90	-- Other	15	10
0805.30	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> ):		
0805.30.10	-- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> )	15	10
0805.30.20	-- Limes ( <i>Citrus aurantifolia</i> )	15	10
0805.40.00	- Grapefruit	15	10
0805.90.00	- Other	15	10
<b>08.06</b>	<b>Grapes, fresh or dried:</b>		
0806.10.00	- Fresh	15	10
0806.20.00	- Dried	15	10

Code	Description of Goods	CET	Bol
<b>08.07</b>	<b>Melons (including watermelons) and papaws (papayas), fresh:</b>		
	- Melons (including watermelons):		
0807.11.00	- - Watermelons	15	10
0807.19.00	- - Other	15	10
0807.20.00	- Papaws (papayas)	15	10
<b>08.08</b>	<b>Apples, pears and quinces, fresh:</b>		
0808.10.00	- Apples	15	10
0808.20	- Pears and quinces:		
0808.20.10	- - Pears	15	10
0808.20.20	- - Quinces	15	10
<b>08.09</b>	<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:</b>		
0809.10.00	- Apricots	15	10
0809.20.00	- Cherries	15	10
0809.30.00	- Peaches, including nectarines	15	10
0809.40.00	- Plums and sloes	15	10
<b>08.10</b>	<b>Other fruit, fresh:</b>		
0810.10.00	- Strawberries	15	10
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	10
0810.30.00	- Black, white or red currants and gooseberries	15	10
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15	10
0810.50.00	- Kiwifruit	15	10
0810.90	- Other:		
0810.90.10	- - Granadillas and other passion fruits ( <i>Passiflora spp.</i> )	15	10
0810.90.20	- - Cherimoyas, guanabanas and other annonas ( <i>Annona spp.</i> )	15	10
0810.90.30	- - Tree tomatoes (tamarillo) ( <i>Cyphomandra betacea</i> )	15	10
0810.90.40	- - Pitahayas ( <i>Cereus spp.</i> )	15	10
0810.90.50	- - Cape gooseberries ( <i>Physalis peruviana</i> )	15	10
0810.90.90	- - Other	15	10
<b>08.11</b>	<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:</b>		
0811.10	- Strawberries:		
0811.10.10	- - Containing added sugar or other sweetening matter	15	10
0811.10.90	- - Other	15	10
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:		
0811.20.10	- - Containing added sugar or other sweetening matter	15	10
0811.20.90	- - Other	15	10
0811.90	- Other:		
0811.90.10	- - Containing added sugar or other sweetening matter	15	10
0811.90.90	- - Other	15	10
<b>08.12</b>	<b>Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b>		
0812.10.00	- Cherries	15	10
0812.20.00	- Strawberries	15	10
0812.90	- Other:		
0812.90.10	- - Apricots	15	10
0812.90.20	- - Peaches, including nectarines	15	10
0812.90.90	- - Other	15	10
<b>08.13</b>	<b>Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter:</b>		
0813.10.00	- Apricots	15	10
0813.20.00	- Prunes	15	10
0813.30.00	- Apples	15	10
0813.40.00	- Other fruit	15	10
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	10
<b>0814.00.00</b>	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>	15	10

**CHAPTER 9**  
**COFFEE, TEA, MATE AND SPICES**

**NOTES**

1. Mixtures of the products of headings Nos. 0904 to 0910 are to be classified as follows:

- a) mixtures of two or more of the products of the same heading are to be classified in that heading;
- b) mixtures of two or more of the products of different headings are to be classified in heading No. 0910.

The addition of other substances to the products of headings Nos. 0904 to 0910 (or to the mixtures referred to in paragraph a) or b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 2103.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 1211.

Code	Description of Goods	CET	BoI
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>		
	- Coffee, not roasted:		
0901.11.00	- - Not decaffeinated	10	10
0901.12.00	- - Decaffeinated	15	10
	- Coffee, roasted:		
0901.21	- - Not decaffeinated:		
0901.21.10	- - - In grains	15	10
0901.21.20	- - - Ground	20	10
0901.22.00	- - Decaffeinated	20	10
0901.90.00	- Other	20	10
<b>09.02</b>	<b>Tea, whether or not flavoured:</b>		
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	10
0902.20.00	- Other green tea (not fermented)	15	10
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20	10
0902.40.00	- Other black tea (fermented) and other partly fermented tea	20	10
<b>0903.00.00</b>	<b>Maté</b>	20	10
<b>09.04</b>	<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>:</b>		
	- Pepper:		
0904.11.00	- - Neither crushed nor ground	10	10
0904.12.00	- - Crushed or ground	15	10
0904.20.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	15	10
<b>0905.00.00</b>	<b>Vanilla</b>	10	10
<b>09.06</b>	<b>Cinnamon and cinnamon-tree flowers:</b>		
0906.10.00	- Neither crushed nor ground	10	10
0906.20.00	- Crushed or ground	15	10
<b>0907.00.00</b>	<b>Cloves (whole fruit, cloves and stems)</b>	10	10
<b>09.08</b>	<b>Nutmeg, mace and cardamoms:</b>		
0908.10.00	- Nutmeg	10	10
0908.20.00	- Mace	10	10
0908.30.00	- Cardamoms	10	10
<b>09.09</b>	<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:</b>		
0909.10.00	- Seeds of anise or badian	10	10
0909.20.00	- Seeds of coriander	10	10
0909.30.00	- Seeds of cumin	10	10
0909.40.00	- Seeds of caraway	10	10
0909.50.00	- Seeds of fennel; juniper berries	10	10
<b>09.10</b>	<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:</b>		
0910.10.00	- Ginger	10	10
0910.20.00	- Saffron	10	10
0910.30.00	- Turmeric (curcuma)	10	10
0910.40.00	- Thyme; bay leaves	10	10
0910.50.00	- Curry	10	10
	- Other spices:		
0910.91.00	- - Mixtures referred to in Note 1 b) to this Chapter	10	10
0910.99.00	- - Other	10	10

## CHAPTER 10 CEREALS

### NOTES

1. a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
- b) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading No. 1006.
2. Heading No. 1005 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.

Code	Description of Goods	CET	BoI
<b>10.01</b>	<b>Wheat and meslin:</b>		
1001.10	- Durum wheat:		
1001.10.10	- - Seed	5	10
1001.10.90	- - Other	15	10
1001.90	- Other:		
1001.90.10	- - Wheat seed	5	10
1001.90.20	- - Other wheat	15	10
1001.90.30	- - Meslin	15	10
<b>1002.00</b>	<b>Rye:</b>		
1002.00.10	- Seed	5	10
1002.00.90	- Other	15	10
<b>1003.00</b>	<b>Barley:</b>		
1003.00.10	- Seed	5	10
1003.00.90	- Other	15	10
<b>1004.00</b>	<b>Oats:</b>		
1004.00.10	- Seed	5	10
1004.00.90	- Other	15	10
<b>10.05</b>	<b>Maize (corn):</b>		
1005.10.00	- Seed	5	10
1005.90	- Other:		
	- - Flint maize ( <i>Zea mays convar. vulgaris</i> or <i>Zea mays var. indurata</i> ):		
1005.90.11	- - - Yellow	15	10
1005.90.12	- - - White	15	10
1005.90.20	- - Pop corn ( <i>Zea mays convar. microsperma</i> or <i>Zea mays var. everta</i> )	15	10
1005.90.90	- - Other	15	10
<b>10.06</b>	<b>Rice:</b>		
1006.10	- Rice in the husk (paddy or rough):		
1006.10.10	- - Seed	5	10
1006.10.90	- - Other	15	10
1006.20.00	- Husked (brown) rice	20	10
1006.30.00	- Semi-milled or wholly milled rice, whether or not polished or glazed	20	10
1006.40.00	- Broken rice	20	10
<b>1007.00</b>	<b>Grain sorghum:</b>		
1007.00.10	- Seed	5	10
1007.00.90	- Other	15	10
<b>10.08</b>	<b>Buckwheat, millet and canary seed; other cereals:</b>		
1008.10.00	- Buckwheat	15	10
1008.20.00	- Millet	15	10
1008.30.00	- Canary seed	15	10
1008.90	- Other cereals:		
1008.90.10	- - Quinoa ( <i>Chenopodium quinoa</i> )	15	10
1008.90.90	- - Other	15	10

**CHAPTER 11**  
**PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES;**  
**INULIN; WHEAT GLUTEN**

**NOTES**

1. This Chapter does not cover:
- roasted malt put up as coffee substitutes (heading No. 0901 or 2101);
  - prepared flours, meals or starches of heading No. 1901;
  - corn flakes or other products of heading No. 1904;
  - vegetables, prepared or preserved, of heading No. 2001, 2004 or 2005;
  - pharmaceutical products (Chapter 30); or
  - 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 within this Chapter if they have, by weight on the dry product:
- a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).  
Otherwise, they fall in heading No. 2302.
- B) Products falling within this Chapter under the above provisions shall be classified in heading No. 1101 or 1102 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.  
Otherwise, they fall in heading No. 1103 or 1104.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (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 No. 1103, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:
- in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
  - in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Code	Description of Goods	CET	BoI
<b>1101.00.00</b>	<b>Wheat or meslin flour</b>	20	10
<b>11.02</b>	<b>Cereal flours, other than of wheat or meslin:</b>		
1102.10.00	- Rye flour	20	10
1102.20.00	- Maize (corn) flour	20	10
1102.30.00	- Rice flour	20	10
1102.90.00	- Other	20	10
<b>11.03</b>	<b>Cereal groats, meal and pellets:</b>		
	- Groats and meal:		
1103.11.00	-- Of wheat	20	10
1103.12.00	-- Of oats	20	10
1103.13.00	-- Of maize (corn)	20	10
1103.14.00	-- Of rice	20	10
1103.19.00	-- Of other cereals	20	10
	- Pellets:		
1103.21.00	-- Of wheat	20	10
1103.29.00	-- Of other cereals	20	10
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground:</b>		
	- Rolled or flaked grains:		
1104.11.00	-- Of barley	20	10
1104.12.00	-- Of oats	20	10

Code	Description of Goods	CET	BoI
1104.19.00	- - Of other cereals	20	10
	- Other worked grains (for example: hulled, pearled, sliced or kibbled):		
1104.21.00	- - Of barley	20	10
1104.22.00	- - Of oats	20	10
1104.23.00	- - Of maize (corn)	20	10
1104.29.00	- - Of other cereals	20	10
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	20	10
<b>11.05</b>	<b>Flour, meal, powder, flakes, granules and pellets of potatoes:</b>		
1105.10.00	- Flour, meal and powder	20	10
1105.20.00	- Flakes, granules and pellets	20	10
<b>11.06</b>	<b>Flour, meal and powder of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14 or of the products of Chapter 8:</b>		
1106.10.00	- Of the vegetables of heading No. 07.13	20	10
1106.20.00	- Of sago or of roots or tubers of heading No. 07.14:	20	10
1106.30	- Of the products of Chapter 8:		
1106.30.10	- - Of bananas or plantains	20	10
1106.30.90	- - Other	20	10
<b>11.07</b>	<b>Malt, whether or not roasted:</b>		
1107.10.00	- Not roasted	15	10
1107.20.00	- Roasted	15	10
<b>11.08</b>	<b>Starches; inulin:</b>		
	- Starches:		
1108.11.00	- - Wheat starch	20	10
1108.12.00	- - Maize (corn) starch	20	10
1108.13.00	- - Potato starch	20	10
1108.14.00	- - Manioc (cassava) starch	20	10
1108.19.00	- - Other starches	20	10
1108.20.00	- Inulin	20	10
<b>1109.00.00</b>	<b>Wheat gluten, whether or not dried</b>	20	10

**CHAPTER 12**  
**OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;**  
**INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER**

**NOTES**

1. Heading No. 1207 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 No. 0801 or 0802 or to olives (Chapter 7 or Chapter 20).
2. Heading No. 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings Nos. 2304 to 2306.
3. For the purposes of heading No. 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".  
 Heading No. 1209 does not, however, apply to the following even if for sowing:
  - a) leguminous vegetables or sweet corn (Chapter 7);
  - b) spices or other products of Chapter 9;
  - c) cereals (Chapter 10); or
  - d) products of headings Nos. 1201 to 1207 or 1211.
4. Heading No. 1211 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.  
 Heading No. 1211 does not, however, apply to:
  - a) medicaments of Chapter 30;
  - b) perfumery, cosmetic or toilet preparations of Chapter 33; or
  - c) insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 3808.
5. For the purposes of heading No. 1212, the term "seaweeds and other algae" does not include:
  - a) dead single-cell micro-organisms of heading No. 2102;
  - b) cultures of micro-organisms of heading No. 3002; or
  - c) fertilizers of heading No. 3101 or 3105.

Code	Description of Goods	CET	BoI
<b>1201.00</b>	<b>Soya beans, whether or not broken:</b>		
1201.00.10	- Seed	5	10
1201.00.90	- Other	15	10
<b>12.02</b>	<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:</b>		
1202.10	- In shell:		
1202.10.10	- - Seed	5	10
1202.10.90	- - Other	15	10
1202.20.00	- Shelled, whether or not broken	15	10
<b>1203.00.00</b>	<b>Copra</b>	15	10
<b>1204.00</b>	<b>Linseed, whether or not broken:</b>		
1204.00.10	- For sowing	5	10
1204.00.90	- Other	15	10
<b>1205.00</b>	<b>Rape or colza seeds, whether or not broken:</b>		
1205.00.10	- For sowing	5	10
1205.00.90	- Other	15	10
<b>1206.00</b>	<b>Sunflower seeds, whether or not broken:</b>		
1206.00.10	- For sowing	5	10
1206.00.90	- Other	15	10
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken:</b>		
1207.10	- Palm nuts and kernels:		
1207.10.10	- - For sowing	5	10
1207.10.90	- - Other	15	10
1207.20	- Cotton seeds:		
1207.20.10	- - For sowing	5	10
1207.20.90	- - Other	15	10
1207.30	- Castor oil seeds:		
1207.30.10	- - For sowing	5	10
1207.30.90	- - Other	15	10
1207.40	- Sesamum seeds:		
1207.40.10	- - For sowing	5	10
1207.40.90	- - Other	15	10
1207.50	- Mustard seeds:		
1207.50.10	- - For sowing	5	10

Code	Description of Goods	CET	BoI
1207.50.90	-- Other	15	10
1207.60	- Safflower seeds:		
1207.60.10	-- For sowing	5	10
1207.60.90	-- Other	15	10
	- Other:		
1207.91.00	-- Poppy seeds	15	10
1207.92	-- Shea nuts (karite nuts):		
1207.92.10	--- For sowing	5	10
1207.92.90	--- Other	15	10
1207.99	-- Other:		
1207.99.10	--- For sowing	5	10
1207.99.90	--- Other	15	10
<b>12.08</b>	<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:</b>		
1208.10.00	- Of soya beans	15	10
1208.90.00	- Other	15	10
<b>12.09</b>	<b>Seeds, fruit and spores, of a kind used for sowing:</b>		
	- Beet seed:		
1209.11.00	-- Sugar beet seed	5	10
1209.19.00	-- Other	5	10
	- Seeds of forage plants, other than beet seed:		
1209.21.00	-- Lucerne (alfalfa) seed	5	10
1209.22.00	-- Clover ( <i>Trifolium spp.</i> ) seed	5	10
1209.23.00	-- Fescue seed	5	10
1209.24.00	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seed	5	10
1209.25.00	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seed	5	10
1209.26.00	-- Timothy grass seed ( <i>Phleum pratensis</i> )	5	10
1209.29.00	-- Other	5	10
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	5	10
	- Other:		
1209.91	-- Vegetable seeds:		
1209.91.10	--- Onions, leeks, garlic and other alliaceous vegetables	5	10
1209.91.20	--- Cabbages, cauliflowers, broccoli, turnips and other brassicas	5	10
1209.91.30	--- Carrot ( <i>Daucus carota</i> )	5	10
1209.91.40	--- Lettuce ( <i>Lactuca sativa</i> )	5	10
1209.91.50	--- Tomatoes ( <i>Lycopersicum spp.</i> )	5	10
1209.91.90	--- Other	5	10
1209.99	-- Other:		
1209.99.10	--- Seeds of fruit-bearing trees or forest trees	5	10
1209.99.20	--- Tobacco seeds	5	10
1209.99.90	--- Other	5	10
<b>12.10</b>	<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:</b>		
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	10	10
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	10	10
<b>12.11</b>	<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>		
1211.10.00	- Liquorice roots	10	10
1211.20.00	- Ginseng roots	10	10
1211.90	- Other:		
1211.90.10	-- Coca leaves ( <i>Erythroxylon coca</i> )	10	10
1211.90.20	-- Pyrethrum	10	10
1211.90.30	-- Oregano ( <i>Origanum vulgare</i> )	10	10
1211.90.40	-- Poppy straw	10	10
1211.90.90	-- Other	10	10
<b>12.12</b>	<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>		
1212.10.00	- Locust beans, including locust bean seeds	10	10
1212.20.00	- Seaweeds and other algae	10	10
1212.30.00	- Apricot, peach or plum stones and kernels	10	10
	- Other:		
1212.91.00	-- Sugar beet	10	10
1212.92.00	-- Sugar cane	10	10
1212.99.00	-- Other	10	10
<b>1213.00.00</b>	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets</b>	10	10
<b>12.14</b>	<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>		
1214.10.00	- Lucerne (alfalfa) meal and pellets	15	10
1214.90.00	- Other	10	10

**CHAPTER 13**  
**LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS**

**NOTE**

1. Heading No. 1302 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:
- a) liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading No. 1704);
  - b) malt extract (heading No. 1901);
  - c) extracts of coffee, tea or maté (heading No. 2101);
  - d) vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
  - e) camphor, glycyrrhizin or other products of heading No. 2914 or 2938;
  - f) medicaments of heading No. 3003 or 3004 or blood-grouping reagents (heading No. 3006);
  - g) tanning or dyeing extracts (heading No. 3201 or 3203);
  - h) essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
  - ij) natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 4001).

Code	Description of Goods	CET	BoI
<b>13.01</b>	<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams):</b>		
1301.10.00	- Lac	5	10
1301.20.00	- Gum Arabic	5	10
1301.90	- Other:		
1301.90.40	-- Gum tragacanth	5	10
1301.90.90	-- Other	5	10
<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:		
1302.11	-- Opium:		
1302.11.10	--- Poppy straw concentrate	15	10
1302.11.90	--- Other	15	10
1302.12.00	-- Of liquorice	15	10
1302.13.00	-- Of hops	15	10
1302.14.00	-- Of pyrethrum or of the roots of plants containing rotenone	5	10
1302.19.00	-- Other	15	10
1302.20.00	- Pectic substances, pectinates and pectates	15	10
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	-- Agar-agar	15	10
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	15	10
1302.39.00	-- Other	15	10

**CHAPTER 14**  
**VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS**  
**NOT ELSEWHERE SPECIFIED OR INCLUDED**

**NOTES**

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading No. 1401 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 4404).
3. Heading No. 1402 does not apply to wood wool (heading No. 4405).
4. Heading No. 1403 does not apply to prepared knots or tufts for broom or brush making (heading No. 9603).

Code	Description of Goods	CET	Bol
<b>14.01</b>	<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>		
1401.10.00	- Bamboos	10	10
1401.20.00	- Rattans	10	10
1401.90.00	- Other	10	10
<b>14.02</b>	<b>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:</b>		
1402.10.00	- Kapok	10	10
1402.90.00	- Other	10	10
<b>14.03</b>	<b>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:</b>		
1403.10.00	- Broomcorn ( <i>Sorghum vulgare var. technicum</i> )	10	10
1403.90.00	- Other	10	10
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included:</b>		
1404.10	- Raw vegetable materials of a kind used primarily in dyeing or tanning:		
1404.10.10	- - Anatto	10	10
1404.10.30	- - Tara	10	10
1404.10.90	- - Other	10	10
1404.20.00	- Cotton linters	10	10
1404.90.00	- Other	10	10

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

**CHAPTER 15  
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES**

**NOTES**

1. This Chapter does not cover:
  - a) pig fat or poultry fat of heading No. 0209;
  - b) cocoa butter, fat or oil (heading No. 1804);
  - c) edible preparations containing by weight more than 15% of the products of heading No. 0405 (generally Chapter 21);
  - d) greaves (heading No. 2301) or residues of headings Nos. 2304 to 2306;
  - e) fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - f) factice derived from oils (heading No. 4002).
2. Heading No. 1509 does not apply to oils obtained from olives by solvent extraction (heading No. 1510).
3. Heading No. 1518 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 1522.

Code	Description of Goods	CET	BoI
<b>1501.00</b>	<b>Pig fat (including lard) and poultry fat, other than that of heading No. 0209 or 1503:</b>		
1501.00.10	- Pig fat (including lard)	15	10
1501.00.30	- Poultry fat	15	10
<b>1502.00</b>	<b>Fats of bovine animals, sheep or goats, other than those of heading No. 1503:</b>		
	- Raw fats:		
1502.00.11	- - Denatured	15	10
1502.00.19	- - Other	15	10
1502.00.90	- Other	15	10
<b>1503.00.00</b>	<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared</b>	15	10
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>		
1504.10	- Fish-liver oils and their fractions:		
	- - Of cod		
1504.10.11	- - - Crude	15	10
1504.10.19	- - - Other	15	10
	- - Of other fish:		
1504.10.21	- - - Crude	15	10
1504.10.29	- - - Other	15	10
1504.20	- Fats and oils and their fractions, of fish, other than liver oils:		
1504.20.10	- - Crude	15	10
1504.20.90	- - Other	15	10
1504.30	- Fats and oils and their fractions, of marine mammals:		
1504.30.10	- - Crude	15	10
1504.30.90	- - Other	15	10
<b>15.05</b>	<b>Wool grease and fatty substances derived therefrom (including lanolin):</b>		
1505.10.00	- Wool grease, crude	15	10
1505.90	- Other:		
1505.90.10	- - Lanolin	15	10
1505.90.90	- - Other	15	10
<b>1506.00</b>	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</b>		
1506.00.10	- Neat's foot oil	15	10
1506.00.90	- Other	15	10
<b>15.07</b>	<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified:</b>		
1507.10.00	- Crude oil, whether or not degummed	20	10
1507.90.00	- Other	20	10
<b>15.08</b>	<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified:</b>		
1508.10.00	- Crude oil	20	10
1508.90.00	- Other	20	10

Code	Description of Goods	CET	BoI
<b>15.09</b>	<b>Olive oil and its fractions, whether or not refined, but not chemically modified:</b>		
1509.10.00	- Virgin	20	10
1509.90.00	- Other	20	10
<b>1510.00.00</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 No. 15.09</b>	20	10
<b>15.11</b>	<b>Palm oil and its fractions, whether or not refined, but not chemically modified:</b>		
1511.10.00	- Crude oil	20	10
1511.90.00	- Other	20	10
<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:		
1512.11.00	-- Crude oil	20	10
1512.19.00	-- Other	20	10
	- Cotton-seed oil and its fractions:		
1512.21.00	-- Crude oil, whether or not gossypol has been removed	20	10
1512.29.00	-- Other	20	10
<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:		
1513.11.00	-- Crude oil	20	10
1513.19.00	-- Other	20	10
	- Palm kernel or babassu oil and fractions thereof:		
1513.21	-- Crude oil:		
1513.21.10	--- Palm kernel	20	10
1513.21.20	--- Babassu	20	10
1513.29	-- Other:		
1513.29.10	--- Palm kernel	20	10
1513.29.20	--- Babassu	20	10
<b>15.14</b>	<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
1514.10.00	- Crude oil	20	10
1514.90.00	- Other	20	10
<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:		
1515.11.00	-- Crude oil	20	10
1515.19.00	-- Other	20	10
	- Maize (corn) oil and its fractions:		
1515.21.00	-- Crude oil	20	10
1515.29.00	-- Other	20	10
1515.30.00	- Castor oil and its fractions	20	10
1515.40.00	- Tung oil and its fractions	20	10
1515.50.00	- Sesame oil and its fractions	20	10
1515.60.00	- Jojoba oil and its fractions	20	10
1515.90.00	- Other	20	10
<b>15.16</b>	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:</b>		
1516.10.00	- Animal fats and oils and their fractions	20	10
1516.20.00	- Vegetable fats and oils and their fractions	20	10
<b>15.17</b>	<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 No. 15.16:</b>		
1517.10.00	- Margarine, excluding liquid margarine	20	10
1517.90.00	- Other	20	10
<b>1518.00</b>	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included:</b>		
1518.00.10	- Linoxyn	20	10
1518.00.90	- Other	20	10
<b>1520.00.00</b>	<b>Glycerol (glycerine), crude; glycerol waters and glycerol lyes</b>	15	10

Code	Description of Goods	CET	BoI
<b>15.21</b>	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:</b>		
1521.10	- Vegetable waxes:		
1521.10.10	-- Carnauba wax	15	10
1521.10.20	-- Candelilla wax	15	10
1521.10.90	-- Other	15	10
1521.90	- Other:		
1521.90.10	-- Beeswax or other insect waxes	15	10
1521.90.20	-- Spermaceti	15	10
<b>1522.00.00</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>	10	10

**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 No. 0504.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading No. 1902 or to the preparations of heading No. 2103 or 2104.

**SUBHEADING NOTES**

1. For the purposes of subheading No. 1602 10, the expression “homogenized preparations” means preparations of meat, meat offal or blood, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading No. 1602.
2. The fish and crustaceans specified in the subheadings of heading No. 1604 or 1605 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Code	Description of Goods	CET	BoI
<b>1601.00.00</b>	<b>Sausages and similar products, of meat, meat offal or blood; food preparations based on these products</b>	20	10
<b>16.02</b>	<b>Other prepared or preserved meat, meat offal or blood:</b>		
1602.10.00	- Homogenized preparations	20	10
1602.20.00	- Of liver of any animal	20	10
	- Of poultry of heading No. 01.05:		
1602.31.00	-- Of turkeys	20	10
1602.32.00	-- Of fowls of the species <i>Gallus domesticus</i>	20	10
1602.39.00	-- Other	20	10
	- Of swine:		
1602.41.00	-- Hams and cuts thereof	20	10
1602.42.00	-- Shoulders and cuts thereof	20	10
1602.49.00	-- Other, including mixtures	20	10
1602.50.00	- Of bovine animals	20	10
1602.90.00	- Other, including preparations of blood of any animal	20	10
<b>1603.00.00</b>	<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates</b>	20	10
<b>16.04</b>	<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs:</b>		
	- Fish, whole or in pieces, but not minced:		
1604.11.00	-- Salmon	20	10
1604.12.00	-- Herrings	20	10
1604.13.00	-- Sardines, sardinella and brisling or sprats	20	10
1604.14.00	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )	20	10
1604.15.00	-- Mackerel	20	10
1604.16.00	-- Anchovies	20	10
1604.19.00	-- Other	20	10
1604.20.00	- Other prepared or preserved fish	20	10
1604.30.00	- Caviar and caviar substitutes	20	10
<b>16.05</b>	<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved:</b>		
1605.10.00	- Crabs	20	10
1605.20.00	- Shrimps and prawns	20	10
1605.30.00	- Lobster	20	10
1605.40.00	- Other crustaceans	20	10
1605.90	- Other:		
1605.90.10	-- Clams and abalones	20	10
1605.90.90	-- Other	20	10

**CHAPTER 17**  
**SUGARS AND SUGAR CONFECTIONERY**

**NOTE**

1. This Chapter does not cover:

- a) sugar confectionery containing cocoa (heading No. 1806);
- b) chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940; or
- c) medicaments or other products of Chapter 30.

**SUBHEADING NOTE**

1. For the purposes of subheadings Nos. 1701 11 and 1701 12, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

Code	Description of Goods	CET	BoI
<b>17.01</b>	<b>Cane or beet sugar and chemically pure sucrose, in solid form:</b>		
	- Raw sugar not containing added flavouring or colouring matter:		
1701.11	-- Cane sugar:		
1701.11.10	--- Brown sugar	20	10
1701.11.90	--- Other	20	10
1701.12.00	-- Beet sugar	20	10
	- Other:		
1701.91.00	-- Containing added flavouring or colouring matter	20	10
1701.99.00	-- Other	20	10
<b>17.02</b>	<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:		
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	15	10
1702.19	-- Other:		
1702.19.10	--- Lactose	15	10
1702.19.20	--- Lactose syrup	15	10
1702.20.00	- Maple sugar and maple syrup	15	10
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
1702.30.10	-- Containing by weight 99% or more glucose, expressed as anhydrous glucose, calculated on the dry matter (dextrose)	5	10
1702.30.20	-- Glucose syrup	15	10
1702.30.90	-- Other	15	10
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose		
1702.40.10	-- Glucose	15	10
1702.40.20	-- Glucose syrup	15	10
1702.50.00	- Chemically pure fructose	15	10
1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	15	10
1702.90	- Other, including invert sugar:		
1702.90.10	-- Artificial honey, whether or not mixed with natural honey	20	10
1702.90.20	-- Caramel	20	10
1702.90.30	-- Sugars containing added flavouring or colouring matter	20	10
1702.90.40	-- Other syrups	20	10
1702.90.90	-- Other	10	10
<b>17.03</b>	<b>Molasses resulting from the extraction or refining of sugar:</b>		
1703.10.00	- Cane molasses	15	10
1703.90.00	- Other	15	10
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>		
1704.10	- Chewing gum, whether or not sugar-coated:		
1704.10.10	-- Sugar-coated	20	10
1704.10.90	-- Other	20	10
1704.90	- Other:		
1704.90.10	-- Boiled sweets, caramels, sugared almonds and pastilles	20	10
1704.90.90	-- Other	20	10

**CHAPTER 18**  
**COCOA AND COCOA PREPARATIONS**

**NOTES**

1. This Chapter does not cover the preparations of heading No. 0403, 1901, 1904, 1905, 2105, 2202, 2208, 3003 or 3004.
2. Heading No. 1806 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Code	Description of Goods	CET (%)	BoI
<b>1801.00</b>	<b>Cocoa beans, whole or broken, raw or roasted:</b>		
1801.00.10	- Raw	10	10
1801.00.20	- Roasted	15	10
<b>1802.00.00</b>	<b>Cocoa shells, husks, skins and other cocoa waste</b>	10	10
<b>18.03</b>	<b>Cocoa paste, whether or not defatted:</b>		
1803.10.00	- Not defatted	15	10
1803.20.00	- Wholly or partly defatted	15	10
<b>1804.00.00</b>	<b>Cocoa butter, fat and oil</b>	15	10
<b>1805.00.00</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter</b>	20	10
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa:</b>		
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	20	10
1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	20	10
	- Other, in blocks, slabs or bars:		
1806.31.00	- - Filled	20	10
1806.32.00	- - Not filled	20	10
1806.90.00	- Other	20	10

**CHAPTER 19**  
**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS**

**NOTES**

1. This Chapter does not cover:
  - a) except in the case of stuffed products of heading No. 1902, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - b) biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 2309); or
  - c) medicaments or other products of Chapter 30.
2. For the purposes of heading No. 1901, the terms "flour" and "meal" mean:
  - a) cereal flour and meal of Chapter 11, and
  - b) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No. 0712), of potatoes (heading No. 1105) or of dried leguminous vegetables (heading No. 1106).
3. Heading No. 1904 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or coated with chocolate or other food preparations containing cocoa of heading No. 1806 (heading No. 1806).
4. For the purposes of heading No. 1904, 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.

Code	Description of Goods	CET	Bol
<b>19.01</b>	<b>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 Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>		
1901.10	- Preparations for infant use, put up for retail sale:		
1901.10.10	- - Infant's or humanized milk	20	10
1901.10.90	- - Other	20	10
1901.20.00	- Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	20	10
1901.90	- Other:		
1901.90.10	- - Malt extract	15	10
1901.90.90	- - Other	20	10
<b>19.02</b>	<b>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:</b>		
	- Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	- - Containing eggs	20	10
1902.19.00	- - Other	20	10
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	20	10
1902.30.00	- Other pasta	20	10
1902.40.00	- Couscous	20	10
<b>1903.00.00</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	20	10
<b>19.04</b>	<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>		
1904.10.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	20	10
1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	20	10
1904.90.00	- Other	20	10
<b>19.05</b>	<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>		
1905.10.00	- Crispbread	20	10
1905.20.00	- Gingerbread and the like	20	10
1905.30.00	- Sweet biscuits; waffles and wafers	20	10
1905.40.00	- Rusks, toasted bread and similar toasted products	20	10
1905.90.00	- Other	20	10

## 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 Chapters 7, 8 or 11;
  - b) food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
  - c) homogenized composite food preparations of heading No. 2104.
2. Headings Nos. 2007 and 2008 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 1704) or chocolate confectionery (heading No. 1806).
3. Headings Nos. 2001, 2004 and 2005 cover, as the case may be, only those products of Chapter 7 or of heading No. 1105 or 1106 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 2002.
5. For the purposes of heading No. 2009, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

### SUBHEADING NOTES

1. For the purposes of subheading No. 2005 10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenized, 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 preparations for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading No. 2005 10 takes precedence over all other subheadings of heading No. 2005.
2. For the purposes of subheading No. 2007 10, the expression "homogenized preparations" means preparations of fruit, finely homogenized, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading No. 2007 10 takes precedence over all other subheadings of heading No. 2007.

Code	Description of Goods	CET	BoI
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>		
2001.10.00	- Cucumbers and gherkins	20	10
2001.20.00	- Onions	20	10
2001.90	- Other:		
2001.90.10	- - Olives	20	10
2001.90.90	- - Other	20	10
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</b>		
2002.10.00	- Tomatoes, whole or in pieces	20	10
2002.90.00	- Other	20	10
<b>20.03</b>	<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:</b>		
2003.10.00	- Mushrooms	20	10
2003.20.00	- Truffles	20	10
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06:</b>		
2004.10.00	- Potatoes	20	10
2004.90.00	- Other vegetables and mixtures of vegetables	20	10
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 20.06:</b>		
2005.10.00	- Homogenized vegetables	20	10
2005.20.00	- Potatoes	20	10
2005.40.00	- Peas ( <i>Pisum sativum</i> )	20	10
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
2005.51.00	- - Beans, shelled	20	10
2005.59.00	- - Other	20	10
2005.60.00	- Asparagus	20	10
2005.70.00	- Olives	20	10
2005.80.00	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	20	10
2005.90	- Other vegetables and mixtures of vegetables:		
2005.90.10	- - Globe artichokes	20	10
2005.90.90	- - Other	20	10
<b>2006.00.00</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)</b>	20	10

Code	Description of Goods	CET	BoI
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:</b>		
2007.10.00	- Homogenized preparations	20	10
	- Other:		
2007.91	-- Citrus fruit:		
2007.91.10	--- Jams, fruit jellies, marmalades	20	10
2007.91.20	--- Purée and pastes	20	10
2007.99	-- Other:		
	--- Pineapples:		
2007.99.11	---- Jams, fruit jellies, marmalades	20	10
2007.99.12	---- Purée and pastes	20	10
	--- Other:		
2007.99.91	---- Jams, fruit jellies, marmalades	20	10
2007.99.92	---- Purée and pastes	20	10
<b>20.08</b>	<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:		
2008.11	-- Ground-nuts:		
2008.11.10	--- Butter	20	10
2008.11.90	--- Other	20	10
2008.19	-- Other, including mixtures:		
2008.19.10	--- Cashew nuts	20	10
2008.19.20	--- Pistachios	20	10
2008.19.90	--- Other, including mixtures	20	10
2008.20	- Pineapples:		
2008.20.10	-- Preserved in water containing added sugar or other sweetening matter, including syrup	20	10
2008.20.90	-- Other	20	10
2008.30.00	- Citrus fruit	20	10
2008.40.00	- Pears	20	10
2008.50.00	- Apricots	20	10
2008.60	- Cherries:		
2008.60.10	-- Preserved in water containing added sugar or other sweetening matter, including syrup	20	10
2008.60.90	-- Other	20	10
2008.70	- Peaches:		
2008.70.20	-- Preserved in water containing added sugar or other sweetening matter, including syrup	20	10
2008.70.90	-- Other	20	10
2008.80.00	- Strawberries	20	10
	- Other, including mixtures other than those of subheading No. 2008.19:		
2008.91.00	-- Palm hearts	20	10
2008.92.00	-- Mixtures	20	10
2008.99	-- Other:		
2008.99.20	--- Papaws (papayas)	20	10
2008.99.30	--- Mangoes	20	10
2008.99.90	--- Other	20	10
<b>20.09</b>	<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:		
2009.11.00	-- Frozen	20	10
2009.19.00	-- Other	20	10
2009.20.00	- Grapefruit juice	20	10
2009.30.00	- Juice of any other single citrus fruit	20	10
2009.40.00	- Pineapple juice	20	10
2009.50.00	- Tomato juice	20	10
2009.60.00	- Grape juice (including grape must)	10	10
2009.70.00	- Apple juice	20	10
2009.80	- Juice of any other single fruit or vegetable:		
	-- Juice of any other single fruit:		
2009.80.11	--- Papaya	20	10
2009.80.12	--- Passion fruit ( <i>Passiflora edulis</i> )	20	10
2009.80.13	--- Soursops ( <i>Annona muricata</i> )	20	10
2009.80.14	--- Mango	20	10
2009.80.19	--- Other	20	10
2009.80.20	-- Juice of any single vegetable	20	10
2009.90.00	- Mixtures of juices	20	10

## CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS

### NOTES

1. This Chapter does not cover:
  - a) mixed vegetables of heading No. 0712;
  - b) roasted coffee substitutes containing coffee in any proportion (heading No. 0901);
  - c) flavoured tea (heading No. 0902);
  - d) spices or other products of headings Nos. 0904 to 0910;
  - e) food preparations, other than the products described in heading No. 2103 or 2104, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - f) yeast put up as a medicament or other products of heading No. 3003 or 3004; or
  - g) prepared enzymes of heading No. 3507.
2. Extracts of the substitutes referred to in Note 1 b) above are to be classified in heading No. 2101.
3. For the purposes of heading No. 2104, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized 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.

Code	Description of Goods	CET	Bol
<b>21.01</b>	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; 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:		
2101.11.00	- - Extracts, essences and concentrates	20	10
2101.12.00	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20	10
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	20	10
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20	10
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders:</b>		
2102.10	- Active yeasts:		
2102.10.10	- - Culture yeast	15	10
2102.10.90	- - Other	15	10
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	15	10
2102.30.00	- Prepared baking powders	15	10
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>		
2103.10.00	- Soya sauce	20	10
2103.20.00	- Tomato ketchup and other tomato sauces	20	10
2103.30	- Mustard flour and meal and prepared mustard:		
2103.30.10	- - Mustard flour and meal	20	10
2103.30.20	- - Prepared mustard	20	10
2103.90	- Other:		
2103.90.10	- - Mayonnaise	20	10
2103.90.20	- - Mixed condiments and mixed seasonings	20	10
2103.90.90	- - Other	20	10
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations:</b>		
2104.10	- Soups and broths and preparations therefor:		
2104.10.10	- - Preparations for soups and broths	20	10
2104.10.20	- - Soups and broths	20	10
2104.20.00	- Homogenized composite food preparations	20	10
<b>2105.00.00</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>	20	10
<b>21.06</b>	<b>Food preparations not elsewhere specified or included:</b>		
2106.10.00	- Protein concentrates and textured protein substances	20	10
2106.90	- Other:		
2106.90.10	- - Powders for table creams, jellies, ice creams, or similar preparations	15	10
2106.90.20	- - Compound preparations of an alcoholic strength by volume not exceeding 0.5% vol, for the preparation of beverages	10	10
2106.90.30	- - Protein hydrolysates	15	10
2106.90.40	- - Yeast autolysates	15	10
2106.90.50	- - Improvers for bread-making	15	10
2106.90.90	- - Other	20	10

## CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR

### NOTES

1. This Chapter does not cover:
  - a) products of this Chapter (other than those of heading No. 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 2103);
  - b) sea water (heading No. 2501);
  - c) distilled or conductivity water or water of similar purity (heading No. 2851);
  - d) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 2915);
  - e) medicaments of heading No. 3003 or 3004; or
  - f) perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the “alcoholic strength by volume” shall be determined at a temperature of 20°C.
3. For the purposes of heading No. 2202, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 2203 to 2206 or heading No. 2208 as appropriate.

### SUBHEADING NOTE

1. For the purposes of subheading No. 2204 10, the expression “sparkling wine” means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

Code	Description of Goods	CET	Bol
<b>22.01</b>	<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>		
2201.10.00	- Mineral waters and aerated waters	20	10
2201.90.00	- Other	20	10
<b>22.02</b>	<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 No. 20.09:</b>		
2202.10.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20	10
2202.90.00	- Other	20	10
<b>2203.00.00</b>	<b>Beer made from malt</b>	20	10
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading No. 20.09:</b>		
2204.10.00	- Sparkling wine	20	10
2204.21.00	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.29	-- In containers holding 2 litres or less	20	10
2204.29.10	-- Other:		
2204.29.10	--- Grape must with fermentation prevented or arrested by the addition of alcohol	15	10
2204.29.90	--- Other	20	10
2204.30.00	- Other grape must	15	10
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:</b>		
2205.10.00	- In containers holding 2 litres or less	20	10
2205.90.00	- Other	20	10
<b>2206.00.00</b>	<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>	20	10
<b>22.07</b>	<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>		
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	15	10
2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	15	10
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>		
2208.20	- Spirits obtained by distilling grape wine or grape marc:		
2208.20.20	-- Spirits obtained by distilling grape wine (cognac and other brandies)	20	10
2208.20.30	-- Spirits obtained by distilling marc (grappa and the like)	20	10
2208.30.00	- Whiskies	20	10
2208.40.00	- Rum and tafia	20	10
2208.50.00	- Gin and Geneva	20	10
2208.60.00	- Vodka	20	10
2208.70	- Liqueurs and cordials:		
2208.70.10	-- Of anise	20	10
2208.70.20	-- Crèmes	20	10
2208.70.90	-- Other	20	10

Code	Description of Goods	CET	Bol
2208.90	- Other:		
2208.90.10	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol	15	10
2208.90.20	-- Spirits obtained by distilling agaves (tequila and the like)	20	10
	-- Other spirits:		
2208.90.41	--- Obtained by distilling grapes (pisco, singani and the like)	20	10
2208.90.42	--- Of anise	20	10
2208.90.49	--- Other	20	10
2208.90.90	-- Other	20	10
<b>2209.00.00</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid</b>	20	10

**CHAPTER 23**  
**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER**

**NOTE**

1. Heading No. 2309 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.

Code	Description of Goods	CET	BoI
<b>23.01</b>	<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>		
2301.10	- Flours, meals and pellets, of meat or meat offal; greaves:		
2301.10.10	- - Greaves	15	10
2301.10.90	- - Other	15	10
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:		
2301.20.10	- - Of fish	15	10
2301.20.90	- - Other	15	10
<b>23.02</b>	<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>		
2302.10.00	- Of maize (corn)	15	10
2302.20.00	- Of rice	15	10
2302.30.00	- Of wheat	15	10
2302.40.00	- Of other cereals	15	10
2302.50.00	- Of leguminous plants	15	10
<b>23.03</b>	<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>		
2303.10.00	- Residues of starch manufacture and similar residues	15	10
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	15	10
2303.30.00	- Brewing or distilling dregs and waste	15	10
<b>2304.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil</b>	15	10
<b>2305.00.00</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil</b>	15	10
<b>23.06</b>	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 23.04 or 23.05:</b>		
2306.10.00	- Of cotton seeds	15	10
2306.20.00	- Of flax	15	10
2306.30.00	- Of sunflower seeds	15	10
2306.40.00	- Of rape or colza seeds	15	10
2306.50.00	- Of coconut or copra	15	10
2306.60.00	- Of palm nuts or kernels	15	10
2306.70.00	- Of maize (corn) germ	15	10
2306.90.00	- Other	15	10
<b>2307.00.00</b>	<b>Wine lees; argol</b>	15	10
<b>23.08</b>	<b>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:</b>		
2308.10.00	- Acorns and horse-chestnuts	15	10
2308.90.00	- Other	15	10
<b>23.09</b>	<b>Preparations of a kind used in animal feeding:</b>		
2309.10.00	- Dog or cat food, put up for retail sale	20	10
2309.90	- Other:		
2309.90.10	- - Sweetened forrage	15	10
2309.90.20	- - Premixes	10	10
2309.90.30	- - Milk substitutes for feeding calves	15	10
2309.90.90	- - Other	15	10

**CHAPTER 24**  
**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES**

**NOTE**

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

Code	Description of Goods	CET	BoI
<b>24.01</b>	<b>Unmanufactured tobacco; tobacco refuse:</b>		
2401.10	- Tobacco, not stemmed/stripped:		
2401.10.10	- - Dark tobacco	10	10
2401.10.20	- - Bright tobacco	10	10
2401.20	- Tobacco, partly or wholly stemmed/stripped:		
2401.20.10	- - Dark tobacco	15	10
2401.20.20	- - Bright tobacco	15	10
2401.30.00	- Tobacco refuse	10	10
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:</b>		
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	20	10
2402.20	- Cigarettes containing tobacco:		
2402.20.10	- - Dark	20	10
2402.20.20	- - Bright	20	10
2402.90.00	- Other	20	10
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences:</b>		
2403.10.00	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	20	10
	- Other:		
2403.91.00	- - "Homogenized" or "reconstituted" tobacco	20	10
2403.99.00	- - Other	20	10

## 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 crystallization) but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.  
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use
2. This Chapter does not cover:
  - a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 2802);
  - b) earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub> (heading No. 2821);
  - c) medicaments or other products of Chapter 30;
  - d) perfumery, cosmetic or toilet preparations (Chapter 33);
  - e) setts, curbstones or flagstones (heading No. 6801), mosaic cubes or the like (heading No. 6802); roofing, facing or damp course slates (heading No. 6803);
  - f) precious or semi-precious stones (heading No. 7102 or 7103);
  - g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 3824; optical elements of sodium chloride or of magnesium oxide (heading No. 9001);
  - h) billiard chinks (heading No. 9504); or
  - ij) writing or drawing chinks or tailors' chinks (heading No. 9609).
3. Any products classifiable in heading No. 2517 and any other heading of the Chapter are to be classified in heading No. 2517.
4. Heading No. 2530 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Code	Description of Goods	CET	BoI
<b>2501.00</b>	<b>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:</b>		
	- 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:		
2501.00.11	- - Table salt	5	10
2501.00.12	- - Sodium chloride, of a purity of not less than 99.5%, whether or not in aqueous solution	5	10
2501.00.19	- - Other	5	10
2501.00.90	- Other	5	10
<b>2502.00.00</b>	<b>Unroasted iron pyrites</b>	5	10
<b>2503.00.00</b>	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur</b>	5	10
<b>25.04</b>	<b>Natural graphite:</b>		
2504.10.00	- In powder or in flakes	5	10
2504.90.00	- Other	5	10
<b>25.05</b>	<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26:</b>		
2505.10.00	- Silica sands and quartz sands	5	10
2505.90.00	- Other	5	10
<b>25.06</b>	<b>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:</b>		
2506.10.00	- Quartz	5	10
	- Quartzite:		
2506.21.00	- - Crude or roughly trimmed	5	10
2506.29.00	- - Other	5	10
<b>2507.00</b>	<b>Kaolin and other kaolinic clays, whether or not calcined:</b>		
2507.00.10	- Kaolin, whether or not calcined	5	10
2507.00.90	- Other	5	10

Code	Description of Goods	CET	BoI
<b>25.08</b>	<b>Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths:</b>		
2508.10.00	- Bentonita	5	10
2508.20.00	- Decolourizing earths and fuller's earth	5	10
2508.30.00	- Fire-clay	5	10
2508.40.00	- Other clays	5	10
2508.50.00	- Andalusite, kyanite and sillimanite	5	10
2508.60.00	- Mullite	5	10
2508.70.00	- Chamotte or dinas earths	5	10
<b>2509.00.00</b>	<b>Chalk</b>	5	10
<b>25.10</b>	<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk:</b>		
2510.10.00	- Unground	5	10
2510.20.00	- Ground	5	10
<b>25.11</b>	<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16:</b>		
2511.10.00	- Natural barium sulphate (barytes)	5	10
2511.20.00	- Natural barium carbonate (witherite)	5	10
<b>2512.00.00</b>	<b>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</b>	5	10
<b>25.13</b>	<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:</b>		
	- Pumice stone:		
2513.11.00	- - Crude or in irregular pieces, including crushed pumice ("bimskies")	5	10
2513.19.00	- - Other	5	10
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	5	10
<b>2514.00.00</b>	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape</b>	5	10
<b>25.15</b>	<b>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:</b>		
	- Marble and travertine:		
2515.11.00	- - Crude or roughly trimmed	5	10
2515.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	10
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	5	10
<b>25.16</b>	<b>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:</b>		
	- Granite:		
2516.11.00	- - Crude or roughly trimmed	5	10
2516.12.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	10
	- Sandstone:		
2516.21.00	- - Crude or roughly trimmed	5	10
2516.22.00	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5	10
2516.90.00	- Other monumental or building stone	5	10
<b>25.17</b>	<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 No. 25.15 or 25.16, whether or not heat-treated:</b>		
2517.10.00	- 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	10
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10.00	5	10
2517.30.00	- Tarred macadam	5	10
	- Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:		
2517.41.00	- - Of marble	5	10
2517.49.00	- - Other	5	10
<b>25.18</b>	<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>		
2518.10.00	- Dolomite not calcined	5	10
2518.20.00	- Calcined or sintered dolomite	5	10
2518.30.00	- Dolomite ramming mix	5	10

Code	Description of Goods	CET	BoI
<b>25.19</b>	<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>		
2519.10.00	- Natural magnesium carbonate (magnesite)	5	10
2519.90	- Other:		
2519.90.10	- - Fused magnesia	5	10
2519.90.20	- - Magnesium oxide, whether or not chemically pure	5	10
2519.90.30	- - Dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering	5	10
<b>25.20</b>	<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>		
2520.10.00	- Gypsum; anhydrite	5	10
2520.20.00	- Plasters	5	10
<b>2521.00.00</b>	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement</b>	5	10
<b>25.22</b>	<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25:</b>		
2522.10.00	- Quicklime	5	10
2522.20.00	- Slaked lime	5	10
2522.30.00	- Hydraulic lime	5	10
<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>		
2523.10.00	- Cement clinkers	10	10
	- Portland cement:		
2523.21.00	- - White cement, whether or not artificially coloured	10	10
2523.29.00	- - Other	10	10
2523.30.00	- Aluminous cement	10	10
2523.90.00	- Other hydraulic cements	10	10
<b>2524.00</b>	<b>Asbestos:</b>		
2524.00.10	- Fibres	5	10
2524.00.90	- Other	5	10
<b>25.25</b>	<b>Mica, including splittings; mica waste:</b>		
2525.10.00	- Crude mica and mica rifted into sheets or splittings	5	10
2525.20.00	- Mica powder	5	10
2525.30.00	- Mica waste	5	10
<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>		
2526.10.00	- Not crushed, not powdered	5	10
2526.20.00	- Crushed or powdered	5	10
<b>2527.00.00</b>	<b>Natural cryolite and natural chiolite</b>	5	10
<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>		
2528.10.00	- Natural sodium borates and concentrates thereof (whether or not calcined)	5	10
2528.90.00	- Other	5	10
<b>25.29</b>	<b>Felspar; leucite; nepheline and nepheline syenite; fluorspar:</b>		
2529.10.00	- Felspar	5	10
	- Fluorspar:		
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	5	10
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	5	10
2529.30.00	- Leucite; nepheline and nepheline syenite	5	10
<b>25.30</b>	<b>Mineral substances not elsewhere specified or included:</b>		
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	5	10
2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	5	10
2530.40.00	- Natural micaceous iron oxides	5	10
2530.90.00	- Other	5	10

## CHAPTER 26 ORES, SLAG AND ASH

### NOTES

1. This Chapter does not cover:
  - a) slag or similar industrial waste prepared as macadam (heading No. 2517);
  - b) natural magnesium carbonate (magnesite), whether or not calcined (heading No. 2519);
  - c) basic slag of Chapter 31;
  - d) slag wool, rock wool or similar mineral wools (heading No. 6806);
  - e) waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 7112); or
  - f) copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings Nos. 2601 to 2617, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 2844 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 2601 to 2617 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 2620 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Code	Description of Goods	CET	BoI
<b>26.01</b>	<b>Iron ores and concentrates, including roasted iron pyrites:</b>		
	- Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	- - Non-agglomerated	5	10
2601.12.00	- - Agglomerated	5	10
2601.20.00	- Roasted iron pyrites	5	10
<b>2602.00.00</b>	<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>	5	10
<b>2603.00.00</b>	<b>Copper ores and concentrates</b>	5	10
<b>2604.00.00</b>	<b>Nickel ores and concentrates</b>	5	10
<b>2605.00.00</b>	<b>Cobalt ores and concentrates</b>	5	10
<b>2606.00.00</b>	<b>Aluminium ores and concentrates</b>	5	10
<b>2607.00.00</b>	<b>Lead ores and concentrates</b>	5	10
<b>2608.00.00</b>	<b>Zinc ores and concentrates</b>	5	10
<b>2609.00.00</b>	<b>Tin ores and concentrates</b>	5	10
<b>2610.00.00</b>	<b>Chromium ores and concentrates</b>	5	10
<b>2611.00.00</b>	<b>Tungsten ores and concentrates</b>	5	10
<b>26.12</b>	<b>Uranium or thorium ores and concentrates:</b>		
2612.10.00	- Uranium ores and concentrates	5	10
2612.20.00	- Thorium ores and concentrates	5	10
<b>26.13</b>	<b>Molybdenum ores and concentrates:</b>		
2613.10.00	- Roasted	5	10
2613.90.00	- Other	5	10
<b>2614.00.00</b>	<b>Titanium ores and concentrates</b>	5	10
<b>26.15</b>	<b>Niobium, tantalum, vanadium or zirconium ores and concentrates:</b>		
2615.10.00	- Zirconium ores and concentrates	5	10
2615.90.00	- Other	5	10
<b>26.16</b>	<b>Precious metal ores and concentrates:</b>		
2616.10.00	- Silver ores and concentrates	5	10
2616.90	- Other:		
2616.90.10	- - Gold ores and concentrates	5	10
2616.90.90	- - Other	5	10
<b>26.17</b>	<b>Other ores and concentrates:</b>		
2617.10.00	- Antimony ores and concentrates	5	10
2617.90.00	- Other	5	10
<b>2618.00.00</b>	<b>Granulated slag (slag sand) from the manufacture of iron or steel</b>	5	10
<b>2619.00.00</b>	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel</b>	5	10

Code	Description of Goods	CET	BoI
<b>26.20</b>	<b>Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds:</b>		
	- Containing mainly zinc:		
2620.11.00	- - Hard zinc spelter	5	10
2620.19.00	- - Other	5	10
2620.20.00	- Containing mainly lead	5	10
2620.30.00	- Containing mainly copper	5	10
2620.40.00	- Containing mainly aluminium	5	10
2620.50.00	- Containing mainly vanadium	5	10
2620.90.00	- Other	5	10
<b>2621.00.00</b>	<b>Other slag and ash, including seaweed ash (kelp)</b>	5	10

**CHAPTER 27**  
**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;**  
**BITUMINOUS SUBSTANCES; MINERAL WAXES**

**NOTES**

1. This Chapter does not cover:
  - a) separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 2711;
  - b) medicaments of heading No. 3003 or 3004; or
  - c) mixed unsaturated hydrocarbons of heading No. 3301, 3302 or 3805.
2. References in heading No. 2710 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 distills at 300°C, after conversion to 1 013 millibars when a reduced-pressure distillation method is used (Chapter 39).

**SUBHEADING NOTES**

1. For the purposes of subheading No. 2701 11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading No. 2701 12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5 833 kcal/kg.
3. For the purposes of subheadings Nos. 2707 10, 2707 20, 2707 30, 2707 40 and 2707 60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Code	Description of Goods	CET	BoI
<b>27.01</b>	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal:</b>		
	- Coal, whether or not pulverized, but not agglomerated:		
2701.11.00	- - Anthracite	5	10
2701.12.00	- - Bituminous coal	5	10
2701.19.00	- - Other coal	5	10
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	10
<b>27.02</b>	<b>Lignite, whether or not agglomerated, excluding jet:</b>		
2702.10.00	- Lignite, whether or not pulverized, but not agglomerated	5	10
2702.20.00	- Agglomerated lignite	5	10
<b>2703.00.00</b>	<b>Peat (including peat litter), whether or not agglomerated</b>	5	10
<b>2704.00</b>	<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon:</b>		
2704.00.10	- Coke and semi-coke of coal	5	10
2704.00.20	- Coke and semi-coke of lignite or peat	5	10
2704.00.30	- Retort carbon	5	10
<b>2705.00.00</b>	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons</b>	5	10
<b>2706.00.00</b>	<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>	5	10
<b>27.07</b>	<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>		
2707.10.00	- Benzole	5	10
2707.20.00	- Toluole	5	10
2707.30.00	- Xylole	5	10
2707.40.00	- Naphthalene	5	10
2707.50	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distills at 250°C by the ASTM D 86 method:		
2707.50.10	- - Solvent naphtha	5	10
2707.50.90	- - Other	5	10
2707.60.00	- Phenols	5	10
	- Other:		
2707.91.00	- - Creosote oils	5	10
2707.99	- - Other:		
2707.99.10	- - - Anthracene	5	10
2707.99.90	- - - Other	5	10

Code	Description of Goods	CET	BoI
<b>27.08</b>	<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars:</b>		
2708.10.00	- Pitch	10	10
2708.20.00	- Pitch coke	10	10
<b>2709.00.00</b>	<b>Petroleum oils and oils obtained from bituminous minerals, crude</b>	10	10
<b>27.10</b>	<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:</b>		
	- Motor spirit (including aviation spirit):		
2710.00.11	-- Aviation spirit	15	10
2710.00.19	-- Other	15	10
2710.00.20	- Spirit-type fuel, including jet fuel	15	10
2710.00.30	- White spirit	10	10
	- Kerosene, including kerosene-type jet fuel:		
2710.00.41	-- Kerosene	10	10
2710.00.49	-- Other	10	10
2710.00.50	- Gas oils	10	10
2710.00.60	- Fuel oils	10	10
	- Base oils for lubricants and lubricating oils:		
2710.00.71	-- Base oils for lubricants	5	10
2710.00.72	-- White oils	10	10
2710.00.73	-- Spindle oil	10	10
2710.00.79	-- Other lubricating oils	10	10
2710.00.80	- Lubricating greases	10	10
	- Other:		
2710.00.91	-- Insulating oils	10	10
2710.00.92	-- Liquids for hydraulic brakes, other than those of heading No. 38.19	10	10
2710.00.93	-- Mixed <i>n</i> -paraffins	5	10
2710.00.94	-- Tetrapropylene	10	10
2710.00.99	-- Other	10	10
<b>27.11</b>	<b>Petroleum gases and other gaseous hydrocarbons:</b>		
	- Liquefied:		
2711.11.00	-- Natural gas	5	10
2711.12.00	-- Propane	5	10
2711.13.00	-- Butane	5	10
2711.14.00	-- Ethylene, propylene, butylene and butadiene	5	10
2711.19.00	-- Other	5	10
	- In gaseous state:		
2711.21.00	-- Natural gas	5	10
2711.29.00	-- Other	5	10
<b>27.12</b>	<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:</b>		
2712.10	- Petroleum jelly:		
2712.10.10	-- Crude	5	10
2712.10.90	-- Other	10	10
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	10	10
2712.90	- Other:		
2712.90.10	-- Micro-crystalline petroleum wax	10	10
2712.90.20	-- Ozokerite and ceresine	10	10
2712.90.30	-- Paraffin wax containing 0.75% or more by weight of oil	10	10
2712.90.40	-- Other mineral waxes	10	10
2712.90.90	-- Other	10	10
<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:		
2713.11.00	-- Not calcined	10	10
2713.12.00	-- Calcined	10	10
2713.20.00	- Petroleum bitumen	10	10
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	10	10
<b>27.14</b>	<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands, asphaltites and asphaltic rocks:</b>		
2714.10.00	- Bituminous or oil shale and tar sands	10	10
2714.90.00	- Other	10	10
<b>2715.00</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>		
2715.00.10	- Bituminous mastics	10	10
2715.00.20	- Cut-backs	10	10
2715.00.90	- Other	10	10
<b>2716.00.00</b>	<b>Electrical energy</b>	10	10

## SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

### NOTES

1. a) Goods (other than radioactive ores) answering to a description in heading No. 2844 or 2845 are to be classified in those headings and in no other heading of the Nomenclature.  
b) Subject to paragraph a) above, goods answering to a description in heading No. 2843 or 2846 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading No. 3004, 3005, 3006, 3212, 3303, 3304, 3305, 3306, 3307, 3506, 3707 or 3808 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 stabilizer (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 sulphoxylates, stabilized with organic substances (heading No. 2831), carbonates and peroxocarbonates of inorganic bases (heading No. 2836), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 2837), fulminates, cyanates and thiocyanates of inorganic bases (heading No. 2838), organic products included in headings Nos. 2843 to 2846 and carbides (heading No. 2849), only the following compounds of carbon are to be classified in this Chapter:
  - a) oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 2811);
  - b) halide oxides of carbon (heading No. 2812);
  - c) carbon disulphide (heading No. 2813);
  - d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 2842);
  - e) hydrogen peroxide, solidified with urea (heading No. 2847) carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 2851) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
  - a) sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - b) organo-inorganic compounds other than those mentioned in Note 2 above;
  - c) products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - d) inorganic products of a kind used as luminophores, of heading No. 3206;
  - e) artificial graphite (heading No. 3801); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813; ink removers put up in packings for retail sale, of heading No. 3824; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals of heading No. 3824;
  - f) precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 7102 to 7105), or precious metals or precious metal alloys of Chapter 71;
  - g) the metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
  - h) optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 9001).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading No. 2811.
5. Headings Nos. 2826 to 2842 apply only to metal or ammonium salts or peroxysalts.  
Except where the context otherwise requires, double or complex salts are to be classified in heading No. 2842.
6. Heading No. 2844 applies only to:
- technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - 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;
  - compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - 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 µCi/g);
  - spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings Nos. 2844 and 2845, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading No. 2848 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 3818.

Code	Description of Goods	CET	Bol
<b>I. CHEMICAL ELEMENTS</b>			
<b>28.01</b>	<b>Fluorine, chlorine, bromine and iodine:</b>		
2801.10.00	- Chlorine	5	10
2801.20.00	- Iodine	5	10
2801.30.00	- Fluorine; bromine	5	10
<b>2802.00.00</b>	<b>Sulphur, sublimed or precipitated; colloidal sulphur</b>	5	10
<b>2803.00.00</b>	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)</b>	10	10
<b>28.04</b>	<b>Hydrogen, rare gases and other non-metals:</b>		
2804.10.00	- Hydrogen	5	10
	- Rare gases:		
2804.21.00	- - Argon	5	10
2804.29.00	- - Other	5	10
2804.30.00	- Nitrogen	5	10
2804.40.00	- Oxygen	5	10
2804.50.00	- Boron; tellurium	5	10
	- Silicon:		
2804.61.00	- - Containing by weight not less than 99.99% of silicon	5	10
2804.69.00	- - Other	5	10
2804.70	- Phosphorus:		
2804.70.10	- - Red or amorphous phosphorus	5	10
2804.70.90	- - Other	5	10
2804.80.00	- Arsenic	5	10
2804.90.00	- Selenium	5	10
<b>28.05</b>	<b>Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury:</b>		
	- Alkali metals:		
2805.11.00	- - Sodium	10	10
2805.19.00	- - Other	10	10
	- Alkaline-earth metals:		
2805.21.00	- - Calcium	10	10
2805.22.00	- - Strontium and barium	10	10
2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	10	10
2805.40.00	- Mercury	10	10
<b>II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>			
<b>28.06</b>	<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:</b>		
2806.10.00	- Hydrogen chloride (hydrochloric acid)	10	10
2806.20.00	- Chlorosulphuric acid	10	10
<b>2807.00</b>	<b>Sulphuric acid; oleum:</b>		
2807.00.10	- Sulphuric acid	10	10
2807.00.20	- Oleum	10	10
<b>2808.00.00</b>	<b>Nitric acid; sulphonitric acids</b>	10	10

Code	Description of Goods	CET	BoI
<b>28.09</b>	<b>Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids:</b>		
2809.10.00	- Diphosphorus pentoxide	10	10
2809.20	- Phosphoric acid and polyphosphoric acids:		
2809.20.10	- - Phosphoric acid	10	10
2809.20.20	- - Polyphosphoric acids	10	10
<b>2810.00</b>	<b>Oxides of boron; boric acids:</b>		
2810.00.10	- Orthoboric acid	10	10
2810.00.90	- Other	10	10
<b>28.11</b>	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals:</b>		
	- Other inorganic acids:		
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	10	10
2811.19	- - Other:		
2811.19.10	- - - Aminosulphonic acid (sulphamic acid)	10	10
	- - - Sulphur, selenium or tellurium compounds:		
2811.19.21	- - - - Hydrogen sulphide	10	10
2811.19.22	- - - - Peroxosulphuric acids (persulphuric acids)	10	10
2811.19.29	- - - - Other	10	10
2811.19.30	- - - Phosphorous compounds	10	10
2811.19.90	- - - Other	10	10
	- Other inorganic oxygen compounds of non-metals:		
2811.21.00	- - Carbon dioxide	10	10
2811.22	- - Silicon dioxide:		
2811.22.10	- - - Silica gel	10	10
2811.22.90	- - - Other	10	10
2811.23.00	- - Sulphur dioxide	10	10
2811.29	- - Other:		
2811.29.20	- - - Nitrous oxide	10	10
2811.29.40	- - - Arsenious trioxide	10	10
2811.29.90	- - - Other	10	10
	<b>III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>		
<b>28.12</b>	<b>Halides and halide oxides of non-metals:</b>		
2812.10.00	- Chlorides and chloride oxides	10	10
2812.90.00	- Other	10	10
<b>28.13</b>	<b>Sulphides of non-metals; commercial phosphorus trisulphide:</b>		
2813.10.00	- Carbon disulphide	10	10
2813.90	- Other:		
2813.90.20	- - Phosphorus sulphides	10	10
2813.90.90	- - Other	10	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>		
2814.10.00	- Anhydrous ammonia	5	10
2814.20.00	- Ammonia in aqueous solution	5	10
<b>28.15</b>	<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:</b>		
	- Sodium hydroxide (caustic soda):		
2815.11.00	- - Solid	10	10
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	10	10
2815.20.00	- Potassium hydroxide (caustic potash)	10	10
2815.30.00	- Peroxides of sodium or potassium	10	10
<b>28.16</b>	<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:</b>		
2816.10.00	- Hydroxide and peroxide of magnesium	10	10
2816.20.00	- Oxide, hydroxide and peroxide of strontium	10	10
2816.30.00	- Oxide, hydroxide and peroxide of barium	10	10
<b>2817.00</b>	<b>Zinc oxide; zinc peroxide:</b>		
2817.00.10	- Zinc oxide	10	10
2817.00.20	- Zinc peroxide	10	10
<b>28.18</b>	<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:</b>		
2818.10.00	- Artificial corundum, whether or not chemically defined	10	10
2818.20.00	- Aluminium oxide, other than artificial corundum	10	10
2818.30.00	- Aluminium hydroxide	10	10
<b>28.19</b>	<b>Chromium oxides and hydroxides:</b>		
2819.10.00	- Chromium trioxide	10	10
2819.90	- Other:		
2819.90.10	- - Dichromium trioxide	10	10
2819.90.90	- - Other	10	10

Code	Description of Goods	CET	BoI
<b>28.20</b>	<b>Manganese oxides:</b>		
2820.10.00	- Manganese dioxide	10	10
2820.90.00	- Other	10	10
<b>28.21</b>	<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>:</b>		
2821.10	- Iron oxides and hydroxides:		
2821.10.10	-- Oxides	10	10
2821.10.20	-- Hydroxides	10	10
2821.20.00	- Earth colours	10	10
<b>2822.00.00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides</b>	10	10
<b>2823.00</b>	<b>Titanium oxides:</b>		
2823.00.10	- Titanium dioxide	10	10
2823.00.90	- Other	10	10
<b>28.24</b>	<b>Lead oxides; red lead and orange lead:</b>		
2824.10.00	- Lead monoxide (litharge, massicot)	10	10
2824.20.00	- Red lead and orange lead	10	10
2824.90.00	- Other	10	10
<b>28.25</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:</b>		
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	10	10
2825.20.00	- Lithium oxide and hydroxide	10	10
2825.30.00	- Vanadium oxides and hydroxides	10	10
2825.40.00	- Nickel oxides and hydroxides	10	10
2825.50.00	- Copper oxides and hydroxides	10	10
2825.60	- Germanium oxides and zirconium dioxide:		
2825.60.10	-- Zirconium dioxide	10	10
2825.60.20	-- Germanium oxides	10	10
2825.70.00	- Molybdenum oxides and hydroxides	10	10
2825.80.00	- Antimony oxides	10	10
2825.90	- Other:		
2825.90.10	-- Tin oxides and hydroxides	10	10
2825.90.20	-- Bismuth oxides and hydroxides	10	10
2825.90.40	-- Calcium oxide and hydroxide	10	10
2825.90.50	-- Mercury oxides	10	10
2825.90.90	-- Other	10	10
	<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:		
2826.11	-- Of ammonium or of sodium:		
2826.11.10	--- Of ammonium	10	10
2826.11.20	--- Of sodium	10	10
2826.12.00	-- Of aluminium	10	10
2826.19.00	-- Other	10	10
2826.20.00	- Fluorosilicates of sodium or of potassium	10	10
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	10	10
2826.90.00	- Other	10	10
<b>28.27</b>	<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:</b>		
2827.10.00	- Ammonium chloride	10	10
2827.20.00	- Calcium chloride	10	10
	- Other chlorides:		
2827.31.00	-- Of magnesium	10	10
2827.32.00	-- Of aluminium	10	10
2827.33.00	-- Of iron	10	10
2827.34.00	-- Of cobalt	10	10
2827.35.00	-- Of nickel	10	10
2827.36.00	-- Of zinc	10	10
2827.38.00	-- Of barium	10	10
2827.39	-- Other:		
2827.39.10	--- Of copper	10	10
2827.39.20	--- Of mercury	10	10
2827.39.30	--- Of tin	10	10
2827.39.90	--- Other	10	10
	- Chloride oxides and chloride hydroxides:		
2827.41.00	-- Of copper	10	10
2827.49	-- Other:		
2827.49.10	--- Of aluminium	10	10
2827.49.90	--- Other	10	10

Code	Description of Goods	CET	BoI
2827.51.00	- Bromides and bromide oxides:		
2827.59.00	- - Fluorosilicates of sodium or of potassium	10	10
2827.60	- - Other	10	10
2827.60.10	- Iodides and iodide oxides:		
2827.60.90	- - Of sodium or potassium	10	10
	- - Other	10	10
<b>28.28</b>	<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites:</b>		
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	10	10
2828.90	- Other:		
	- - Hypochlorites:		
2828.90.11	- - - Of sodium	10	10
2828.90.19	- - - Other	10	10
2828.90.20	- - Chlorites	10	10
2828.90.30	- - Hypobromites	10	10
<b>28.29</b>	<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates:</b>		
	- Chlorates:		
2829.11.00	- - Of sodium	10	10
2829.19	- - Other:		
2829.19.10	- - - Of potassium	10	10
2829.19.90	- - - Other	10	10
2829.90	- Other:		
2829.90.10	- - Perchlorates	10	10
2829.90.90	- - Other	10	10
<b>28.30</b>	<b>Sulphides; polysulphides:</b>		
2830.10.00	- Sodium sulphides	10	10
2830.20.00	- Zinc sulphide	10	10
2830.30.00	- Cadmium sulphide	10	10
2830.90.00	- Other	10	10
<b>28.31</b>	<b>Dithionites and sulphoxylates:</b>		
2831.10.00	- Of sodium	10	10
2831.90.00	- Other	10	10
<b>28.32</b>	<b>Sulphites; thiosulphates:</b>		
2832.10.00	- Sodium sulphites	10	10
2832.20	- Other sulphites:		
2832.20.10	- - Of ammonium	10	10
2832.20.90	- - Other	10	10
2832.30	- Thiosulphates:		
2832.30.10	- - Of sodium	10	10
2832.30.90	- - Other	10	10
<b>28.33</b>	<b>Sulphates; alums; peroxosulphates (persulphates):</b>		
	- Sodium sulphates:		
2833.11.00	- - Disodium sulphate	10	10
2833.19.00	- - Other	10	10
	- Other sulphates:		
2833.21.00	- - Of magnesium	10	10
2833.22.00	- - Of aluminium	10	10
2833.23.00	- - Of chromium	10	10
2833.24.00	- - Of nickel	10	10
2833.25.00	- - Of copper	10	10
2833.26.00	- - Of zinc	10	10
2833.27.00	- - Of barium	10	10
2833.29	- - Other:		
2833.29.10	- - - Of iron	10	10
2833.29.20	- - - Of mercury	10	10
2833.29.30	- - - Of lead	10	10
2833.29.90	- - - Other	10	10
2833.30	- Alums:		
2833.30.10	- - Of aluminium	10	10
2833.30.90	- - Other	10	10
2833.40	- Peroxosulphates (persulphates):		
2833.40.10	- - Of sodium	10	10
2833.40.90	- - Other	10	10
<b>28.34</b>	<b>Nitrites; nitrates:</b>		
2834.10.00	- Nitrites	10	10
	- Nitric esters:		
2834.21.00	- - Of potassium	10	10
2834.22.00	- - Of bismuth	10	10
2834.29	- - Other:		
2834.29.10	- - - Of magnesium	10	10
2834.29.90	- - - Other	10	10

Code	Description of Goods	CET	BoI
<b>28.35</b>	<b>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:</b>		
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	10	10
	- Phosphates:		
2835.22.00	-- Of mono- or disodium	10	10
2835.23.00	-- Of trisodium	10	10
2835.24.00	-- Of potassium	10	10
2835.25.00	-- Calcium hydrogenorthophosphate	10	10
2835.26.00	-- Other phosphates of calcium	10	10
2835.29	-- Other:		
2835.29.10	--- Of iron	10	10
2835.29.20	--- Of triammonium	10	10
2835.29.90	--- Other	10	10
	- Polyphosphates:		
2835.31.00	-- Sodium triphosphate (sodium tripolyphosphate)	10	10
2835.39	-- Other:		
2835.39.10	--- Sodium pyrophosphates	10	10
2835.39.90	--- Other	10	10
<b>28.36</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:</b>		
2836.10.00	- Commercial ammonium carbonate and other ammonium carbonates	10	10
2836.20.00	- Disodium carbonate	10	10
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	10	10
2836.40.00	- Potassium carbonates	10	10
2836.50.00	- Calcium carbonate	10	10
2836.60.00	- Barium carbonate	10	10
2836.70.00	- Lead carbonate	10	10
	- Other:		
2836.91.00	-- Lithium carbonates	10	10
2836.92.00	-- Strontium carbonate	10	10
2836.99	-- Other:		
2836.99.10	--- Precipitated magnesium carbonate	10	10
2836.99.20	--- Zinc carbonate	10	10
2836.99.30	--- Cobalt carbonate	10	10
2836.99.40	--- Nickel carbonate	10	10
2836.99.50	--- Manganese carbonate	10	10
2836.99.60	--- Sodium sesquicarbonate	10	10
2836.99.90	--- Other	10	10
<b>28.37</b>	<b>Cyanides, cyanide oxides and complex cyanides:</b>		
	- Cyanides and cyanide oxides:		
2837.11.00	-- Of sodium	10	10
2837.19.00	-- Other	10	10
2837.20.00	- Complex cyanides	10	10
<b>2838.00.00</b>	<b>Fulminates, cyanates and thiocyanates</b>	10	10
<b>28.39</b>	<b>Silicates; commercial alkali metal silicates:</b>		
	- Of sodium:		
2839.11.00	-- Sodium metasilicates	10	10
2839.19.00	-- Other	10	10
2839.20.00	- Of potassium	10	10
2839.90	- Other:		
2839.90.10	-- Of aluminium	10	10
2839.90.20	-- Of precipitated calcium	10	10
2839.90.30	-- Of magnesium	10	10
2839.90.90	-- Other	10	10
<b>28.40</b>	<b>Borates; peroxoborates (perborates):</b>		
	- Disodium tetraborate (refined borax):		
2840.11.00	-- Anhydrous	10	10
2840.19.00	-- Other	10	10
2840.20.00	- Other borates	10	10
2840.30.00	- Peroxoborates (perborates)	10	10
<b>28.41</b>	<b>Salts of oxometallic or peroxometallic acids:</b>		
2841.10.00	- Aluminates	10	10
2841.20.00	- Chromates of zinc or of lead	10	10
2841.30.00	- Sodium dichromate	10	10
2841.40.00	- Potassium dichromate	10	10
2841.50.00	- Other chromates and dichromates; peroxochromates	10	10
	- Manganites, manganates and permanganates:		
2841.61.00	-- Potassium permanganate	10	10
2841.69.00	-- Other	10	10
2841.70.00	- Molybdates	10	10
2841.80.00	- Tungstates (wolframates)	10	10
2841.90.00	- Other	10	10

Code	Description of Goods	CET	BoI
<b>28.42</b>	<b>Other salts of inorganic acids or peroxyacids, excluding azides:</b>		
2842.10.00	- Double or complex silicates:	10	10
2842.90	- Other:		
2842.90.10	- - Arsenites and arsenates	10	10
	- - Double or complex chlorides:		
2842.90.21	- - - Of ammonium and zinc	10	10
2842.90.22	- - - Sodium chlorophosphate	10	10
2842.90.29	- - - Other	10	10
2842.90.30	- - Double or complex phosphates	10	10
2842.90.90	- - Other	10	10
	<b>VI. MISCELLANEOUS</b>		
<b>28.43</b>	<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals:</b>		
2843.10.00	- Colloidal precious metals	10	10
	- Silver compounds:		
2843.21.00	- - Silver nitrate	10	10
2843.29.00	- - Other	10	10
2843.30.00	- Gold compounds	10	10
2843.90.00	- Other compounds; amalgams	10	10
<b>28.44</b>	<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>		
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	10	10
2844.20.00	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	10	10
2844.30.00	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	10	10
2844.40.00	- Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	10	10
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	10	10
<b>28.45</b>	<b>Isotopes other those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined:</b>		
2845.10.00	- Heavy water (deuterium oxide)	10	10
2845.90.00	- Other	10	10
<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>		
2846.10.00	- Cerium compounds	10	10
2846.90.00	- Other	10	10
<b>2847.00.00</b>	<b>Hydrogen peroxide, whether or not solidified with urea</b>	10	10
<b>2848.00.00</b>	<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus</b>	10	10
<b>28.49</b>	<b>Carbides, whether or not chemically defined:</b>		
2849.10.00	- Of calcium	10	10
2849.20.00	- Of silicon	10	10
2849.90	- Other:		
2849.90.10	- - Of tungsten	10	10
2849.90.90	- - Other	10	10
<b>2850.00.00</b>	<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49</b>	10	10
<b>2851.00</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>		
2851.00.30	- Distilled or conductivity water and water of similar purity; liquid air and purified air	10	10
2851.00.90	- Other	10	10

## CHAPTER 29 ORGANIC CHEMICALS

### NOTES

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - a) separate chemically defined organic compounds, whether or not containing impurities;
  - b) mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - c) the products of headings Nos. 2936 to 2939, or the sugar ethers and sugar esters, and their salts, of heading No. 2940, or the products of heading No. 2941, whether or not chemically defined;
  - d) the products mentioned in a), b) or c) above dissolved in water;
  - e) the products mentioned in a), b) or c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - f) the products mentioned in a), b), c), d) or e) above with an added 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 colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - h) the following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotizable amines and their salts.
2. This Chapter does not cover:
  - a) goods of heading No. 1504 or crude glycerol of heading No. 1520;
  - b) ethyl alcohol (heading No. 2207 or 2208);
  - c) methane or propane (heading No. 2711);
  - d) the compounds of carbon mentioned in Note 2 to Chapter 28;
  - e) urea (heading No. 3102 or 3105);
  - f) colouring matter of vegetable or animal origin (heading No. 3203); synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 3204) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 3212);
  - g) enzymes (heading No. 3507);
  - 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 No. 3606);
  - ij) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813; ink removers put up in packings for retail sale, of heading No. 3824; or
  - k) optical elements, for example, of ethylenediamine tartrate (heading No. 9001).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings Nos. 2904 to 2906, 2908 to 2911 and 2913 to 2920, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives).  
Nitro and nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading No. 2929.  
For the purposes of headings Nos. 2911, 2912, 2914, 2918 and 2922, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings Nos. 2905 to 2920.
5. a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.  
b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.  
c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
  - 1) inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 2942, are to be classified in the heading appropriate to the organic compound; and
  - 2) salts formed between organic compounds of sub-Chapters I to X or heading No. 2942 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 2905).  
e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings Nos. 2930 and 2931 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.  
Heading No. 2930 (organo-sulphur compounds) and heading No. 2931 (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 and halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings Nos. 2932, 2933 and 2934 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 cyclizing function or functions here listed.

### SUBHEADING NOTE

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Code	Description of Goods	CET	BoI
	<b>I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.01</b>	<b>Acyclic hydrocarbons:</b>		
2901.10.00	- Saturated	5	10
	- Unsaturated:		
2901.21.00	-- Ethylene	5	10
2901.22.00	-- Propene (propylene)	5	10
2901.23.00	-- Butene (butylene) and isomers thereof	5	10
2901.24	-- Buta-1,3-diene and isoprene:		
2901.24.10	--- Buta-1,3-diene	5	10
2901.24.20	--- Isoprene	10	10
2901.29.00	-- Other	5	10
<b>29.02</b>	<b>Cyclic hydrocarbons:</b>		
	- Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	-- Cyclohexane	10	10
2902.19.00	-- Other	5	10
2902.20.00	- Benzene	5	10
2902.30.00	- Toluene	5	10
	- Xylenes:		
2902.41.00	-- <i>o</i> -Xylene	5	10
2902.42.00	-- <i>m</i> -Xylene	5	10
2902.43.00	-- <i>p</i> -Xylene	5	10
2902.44.00	-- Mixed xylene isomers	5	10
2902.50.00	- Styrene	10	10
2902.60.00	- Ethylbenzene	10	10
2902.70.00	- Cumene	10	10
2902.90	- Other:		
2902.90.10	-- Naphthalene	5	10
2902.90.90	-- Other	10	10
<b>29.03</b>	<b>Halogenated derivatives of hydrocarbons:</b>		
	- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):		
2903.11.10	--- Chloromethane (methyl chloride)	10	10
2903.11.20	--- Chloroethane (ethyl chloride)	10	10
2903.12.00	-- Dichloromethane (methylene chloride)	10	10
2903.13.00	-- Chloroform (trichloromethane)	10	10
2903.14.00	-- Carbon tetrachloride	10	10
2903.15.00	-- 1,2-Dichloroethane (ethylene dichloride)	10	10
2903.16.00	-- 1,2-Dichloropropane (propylene dichloride) and dichlorobutanes	10	10
2903.19	-- Other:		
2903.19.10	--- 1,1,1-Trichloroethane	10	10
2903.19.90	--- Other	10	10
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	-- Vinyl chloride (chloroethylene)	10	10
2903.22.00	-- Trichloroethylene	10	10
2903.23.00	-- Tetrachloroethylene (perchloroethylene)	10	10
2903.29	-- Other:		
2903.29.10	--- Vinylidene chloride (monomer)	10	10
2903.29.90	--- Other	10	10
2903.30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :		
2903.30.10	-- Bromomethane	10	10
2903.30.90	-- Other	10	10
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.41.00	-- Trichlorofluoromethane	10	10
2903.42.00	-- Dichlorodifluoromethane	10	10
2903.43.00	-- Trichlorotrifluoroethanes	10	10
2903.44.00	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	10	10
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine:		
2903.45.10	--- Chlorotrifluoromethane	10	10
2903.45.20	--- Pentachlorofluoroethane	10	10
2903.45.30	--- Tetrachlorodifluoroethanes	10	10

Code	Description of Goods	CET	BoI
	--- Chlorofluoropropanes:		
2903.45.41	---- Heptachlorofluoropropanes	10	10
2903.45.42	---- Hexachlorodifluoropropanes	10	10
2903.45.43	---- Pentachlorotrifluoropropanes	10	10
2903.45.44	---- Tetrachlorotetrafluoropropanes	10	10
2903.45.45	---- Trichloropentafluoropropanes	10	10
2903.45.46	---- Dichlorohexafluoropropanes	10	10
2903.45.47	---- Chloroheptafluoropropanes	10	10
2903.45.90	--- Other	10	10
2903.46.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	10	10
2903.47.00	-- Other perhalogenated derivatives	10	10
2903.49	-- Other:		
2903.49.10	--- Methane, ethane or propane derivatives halogenated only with fluorine and chlorine	10	10
2903.49.20	--- Methane, ethane or propane derivatives halogenated only with fluorine and bromine	10	10
2903.49.90	--- Other	10	10
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.51	-- 1,2,3,4,5,6-Hexachlorocyclohexane:		
2903.51.10	--- Lindane (ISO) gamma isomer	10	10
2903.51.20	--- Alfa, beta, delta isomers	10	10
2903.51.90	--- Other	10	10
2903.59	-- Other:		
2903.59.10	--- Chlordane (ISO)	10	10
2903.59.20	--- Aldrin (ISO)	10	10
2903.59.90	--- Other	10	10
	- Halogenated derivatives of aromatic hydrocarbons:		
2903.61.00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	10	10
2903.62	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane):		
2903.62.10	--- Hexachlorobenzene	10	10
2903.62.20	--- DDT (1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	10	10
2903.69.00	-- Other	10	10
<b>29.04</b>	<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:</b>		
2904.10	- Derivatives, containing only sulpho groups, their salts and ethyl esters:		
2904.10.10	-- Naphthalenesulfonic acids	10	10
2904.10.90	-- Other	10	10
2904.20	- Derivatives containing only nitro or only nitroso groups:		
2904.20.10	-- Dinitrotoluene	10	10
2904.20.20	-- Trinitrotoluene (TNT)	10	10
2904.20.30	-- Trinitrobutylmetaxylene and dinitrobutylparacimene	10	10
2904.20.40	-- Nitrobenzene	10	10
2904.20.90	-- Other	10	10
2904.90.00	- Other	10	10
	<b>II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.05</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Saturated monohydric alcohols:		
2905.11.00	-- Methanol (methyl alcohol)	5	10
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol):		
2905.12.10	--- Propan-1-ol (propyl alcohol)	10	10
2905.12.20	--- Propan-2-ol (isopropyl alcohol)	10	10
2905.13.00	-- Butan-1-ol ( <i>n</i> -butyl alcohol)	10	10
2905.14	-- Other butanols:		
2905.14.10	--- Isobutyl	10	10
2905.14.20	--- <i>Secondary</i> butyl	10	10
2905.14.30	--- <i>Tertiary</i> butyl	10	10
2905.15.00	-- Pentanol (amyl alcohol) and isomers thereof	10	10
2905.16	-- Octanol (octyl alcohol) and isomers thereof:		
2905.16.10	--- 2-Ethylhexanol	10	10
2905.16.90	--- Other octanols	10	10
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	10	10
2905.19	-- Other:		
2905.19.10	--- Methyl amyl	10	10
2905.19.20	--- Other hexanols; heptanols	10	10
2905.19.30	--- Nonanols	10	10
2905.19.40	--- Decanols	10	10
2905.19.90	--- Other	10	10
	- Unsaturated monohydric alcohols:		
2905.22.00	-- Acyclic terpene alcohols	10	10
2905.29.00	-- Other	10	10
	- Diols:		
2905.31.00	-- Ethylene glycol (ethanediol)	10	10
2905.32.00	-- Propylene glycol (propane-1,2-diol)	15	10
2905.39	-- Other:		
2905.39.10	--- Butylene glycol (butanediol)	10	10
2905.39.90	--- Other	10	10

Code	Description of Goods	CET	BoI
	- Other polyhydric alcohols:		
2905.41.00	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	10	10
2905.42.00	-- Pentaerythritol	10	10
2905.43.00	-- Mannitol	10	10
2905.44.00	-- D-glucitol (sorbitol)	15	10
2905.45.00	-- Glycerol	15	10
2905.49.00	-- Other	10	10
2905.50	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.50.10	-- Ethchlorvynol (INN)	10	10
2905.50.90	-- Other	10	10
<b>29.06</b>	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Cyclanes, cyclenes and cycloterpenes:		
2906.11.00	-- Menthol	10	10
2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	10	10
2906.13.00	-- Sterols and inositols	10	10
2906.14.00	-- Terpeneols	10	10
2906.19.00	-- Other	10	10
	- Aromatic:		
2906.21.00	-- Benzyl alcohol	10	10
2906.29.00	-- Other	10	10
	<b>III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.07</b>	<b>Phenols and phenol-alcohols:</b>		
	- Monophenols:		
2907.11	-- Phenol (hydroxybenzene) and its salts:		
2907.11.10	--- Phenol (hydroxybenzene)	10	10
2907.11.20	--- Salts	10	10
2907.12.00	-- Cresols and their salts	10	10
2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof:		
2907.13.10	--- Nonylphenol	10	10
2907.13.90	--- Other	10	10
2907.14.00	-- Xylenols and their salts	10	10
2907.15.00	-- Naphthols and their salts	10	10
2907.19.00	-- Other	10	10
	- Polyphenols:		
2907.21.00	-- Resorcinol and its salts	10	10
2907.22.00	-- Hydroquinone (quinol) and its salts	10	10
2907.23.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	10	10
2907.29.00	-- Other	10	10
2907.30.00	- Phenol-alcohols	10	10
<b>29.08</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:</b>		
2908.10.00	- Derivatives containing only halogen substitutes and their salts	10	10
2908.20.00	- Derivatives containing only sulpho groups, their salts and esters	10	10
2908.90.00	- Other	10	10
	<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:		
2909.11.00	-- Diethyl ether	10	10
2909.19	-- Other:		
2909.19.10	--- Methyl <i>tert</i> -butyl ether	10	10
2909.19.90	--- Other	10	10
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10	10
2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.30.10	-- Anethole	10	10
2909.30.90	-- Other	10	10
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	10	10
2909.42.00	-- Monomethyl ethers of ethylene glycol or of diethylene glycol	10	10
2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	10	10
2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	10	10
2909.49	-- Other:		
2909.49.10	--- Dipropylene glycol	15	10
2909.49.20	--- Triethylene glycol	10	10
2909.49.30	--- Glyceryl guayacol	10	10
2909.49.40	--- Propylene glycol methyl ether	10	10

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2909.49.50	- - - Other ethers of propylene glycols	10	10
2909.49.60	- - - Other ethers of ethylene glycols	10	10
2909.49.90	- - - Other	10	10
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	10	10
2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.60.10	- - Methyl ethyl ketone peroxide	10	10
2909.60.90	- - Other	10	10
<b>29.10</b>	<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
2910.10.00	- Oxirane (ethylene oxide)	10	10
2910.20.00	- Methyloxirane (propylene oxide)	10	10
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	10	10
2910.90	- Other:		
2910.90.10	- - Dieldrin (ISO) (INN)	10	10
2910.90.20	- - Endrin (ISO)	10	10
2910.90.90	- - Other	10	10
<b>2911.00.00</b>	<b>Acetals and hemiacetals whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	10	10
	<b>V. ALDEHYDE-FUNCTION COMPOUNDS</b>		
<b>29.12</b>	<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:</b>		
	- Acyclic aldehydes without other oxygen function:		
2912.11.00	- - Methanal (formaldehyde)	10	10
2912.12.00	- - Ethanal (acetaldehyde)	10	10
2912.13.00	- - Butanal (butyraldehyde, normal isomer)	10	10
2912.19	- - Other:		
2912.19.10	- - - Heptanal, octanal and decanal	10	10
2912.19.20	- - - Citral and citronellal	10	10
2912.19.30	- - - Glutaraldehyde	10	10
2912.19.90	- - - Other	10	10
	- Cyclic aldehydes without other oxygen function:		
2912.21.00	- - Benzaldehyde	10	10
2912.29	- - Other:		
2912.29.10	- - - Cinnamaldehyde and phenylacetaldehyde	10	10
2912.29.90	- - - Other	10	10
2912.30.00	- Aldehyde-alcohols	10	10
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	10	10
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	10	10
2912.49	- - Other:		
2912.49.10	- - - Anis aldehyde	10	10
2912.49.90	- - - Other	10	10
2912.50.00	- Cyclic polymers of aldehydes	10	10
2912.60.00	- Paraformaldehydes	10	10
<b>2913.00.00</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12</b>	10	10
	<b>VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>		
<b>29.14</b>	<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:		
2914.11.00	- - Acetone	10	10
2914.12.00	- - Butanone (methyl ethyl ketone)	10	10
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	10	10
2914.19.00	- - Other	10	10
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen-function:		
2914.21.00	- - Camphor	10	10
2914.22	- - Cyclohexanone and methylcyclohexanones:		
2914.22.10	- - - Cyclohexanone	10	10
2914.22.20	- - - Methylcyclohexanones	10	10
2914.23.00	- - Ionones and methylionones	10	10
2914.29	- - Other:		
2914.29.20	- - - Isophorone	10	10
2914.29.90	- - - Other	10	10
	- Aromatic ketones without other oxygen function:		
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	10	10
2914.39.00	- - Other	10	10
2914.40	- Ketone-alcohols and ketone-aldehydes:		
2914.40.10	- - 4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	10	10
2914.40.90	- - Other	10	10

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2914.50.00	- Ketone-phenols and ketones with other oxygen function	10	10
	- Quinones:		
2914.61.00	-- Anthraquinone	10	10
2914.69.00	-- Other	10	10
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	10	10
	<b>VII. CARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>29.15</b>	<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:		
2915.11.00	-- Formic acid	10	10
2915.12	-- Salts of formic acid:		
2915.12.10	--- Sodium formate	10	10
2915.12.90	--- Other	10	10
2915.13.00	-- Esters of formic acid	10	10
	- Acetic acid and its salts; acetic anhydride:		
2915.21.00	-- Acetic acid	10	10
2915.22.00	-- Sodium acetate	10	10
2915.23.00	-- Cobalt acetates	10	10
2915.24.00	-- Acetic anhydride	10	10
2915.29	-- Other:		
2915.29.10	--- Calcium, lead, copper, chromium, aluminium or iron acetate	10	10
2915.29.90	--- Other	10	10
	- Esters of acetic acid:		
2915.31.00	-- Ethyl acetate	10	10
2915.32.00	-- Vinyl acetate	10	10
2915.33.00	-- <i>n</i> -Butyl acetate	10	10
2915.34.00	-- Isobutyl acetate	10	10
2915.35.00	-- 2-Ethoxyethyl acetate	10	10
2915.39	-- Other:		
2915.39.10	--- Methyl acetate	10	10
2915.39.20	--- Propyl and isopropyl acetates	10	10
2915.39.30	--- Amyl and isoamyl acetates	10	10
2915.39.90	--- Other	10	10
2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters:		
2915.40.10	-- Acids	10	10
2915.40.20	-- Salts and esters	10	10
2915.50	- Propionic acid, its salts and esters:		
2915.50.10	-- Propionic acid	10	10
2915.50.20	-- Salts and esters	10	10
2915.60	- Butyric acids, valeric acids, their salts and esters:		
	-- Butyric acids, their salts and esters:		
2915.60.11	--- Butyric acids	10	10
2915.60.19	--- Other	10	10
	-- Valeric acids, their salts and esters:		
2915.60.21	--- Valeric acids	10	10
2915.60.29	--- Other	10	10
2915.70	- Palmitic acid, stearic acid, their salts and esters:		
2915.70.10	-- Palmitic acid, its salts and esters	10	10
	-- Stearic acid, its salts and esters:		
2915.70.21	--- Stearic acid	10	10
2915.70.22	--- Salts	10	10
2915.70.29	--- Esters	10	10
2915.90	- Other:		
2915.90.10	-- Acetyl chloride	10	10
2915.90.20	-- Bromoacetic acids	10	10
2915.90.30	-- Other acetic acid derivatives	10	10
2915.90.40	-- Tin octanoate	10	10
2915.90.50	-- Lauric acid	10	10
2915.90.90	-- Other	10	10
<b>29.16</b>	<b>Unsaturated acyclic monocarboxylic acids and 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:		
2916.11	-- Acrylic acid and its salts:		
2916.11.10	--- Acrylic acid	10	10
2916.11.20	--- Salts	10	10
2916.12	-- Esters of acrylic acid:		
2916.12.10	--- Butyl acrylate	10	10
2916.12.90	--- Other	10	10
2916.13.00	-- Methacrylic acid and its salts	10	10
2916.14	-- Esters of methacrylic acid:		
2916.14.10	--- Methyl methacrylate	10	10
2916.14.90	--- Other	10	10

Code	Description of Goods	CET	BoI
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters:		
2916.15.10	--- Oleic acid	10	10
2916.15.20	--- Salts and esters of oleic acid	10	10
2916.15.90	--- Other	10	10
2916.19	-- Other:		
2916.19.20	--- Acrylic acid derivatives	10	10
2916.19.30	--- Methacrylic acid derivatives	10	10
2916.19.90	--- Other	10	10
2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.20.10	-- Allethrin (ISO)	10	10
2916.20.20	-- Permethrin (ISO) (INN)	10	10
2916.20.90	-- Other	10	10
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31	-- Benzoic acid, its salts and esters:		
2916.31.10	--- Benzoic acid	10	10
2916.31.30	--- Sodium benzoate	10	10
2916.31.90	--- Other	10	10
2916.32	-- Benzoyl peroxide and benzoyl chloride:		
2916.32.10	--- Benzoyl peroxide	10	10
2916.32.20	--- Benzoyl chloride	10	10
2916.34.00	-- Phenylacetic acid and its salts	10	10
2916.35.00	-- Esters of phenylacetic acid	10	10
2916.39.00	-- Other	10	10
<b>29.17</b>	<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:		
2917.11	-- Oxalic acid, its salts and esters:		
2917.11.10	--- Oxalic acid	10	10
2917.11.20	--- Salts and esters	10	10
2917.12	-- Adipic acid, its salts and esters:		
2917.12.10	--- Adipic acid	10	10
2917.12.20	--- Salts and esters	10	10
2917.13	-- Azelaic acid, sebacic acid, their salts and esters:		
2917.13.10	--- Azelaic acid (INN), its salts and esters	10	10
	--- Sebacic acid, its salts and esters:		
2917.13.21	---- Sebacic acid	10	10
2917.13.22	---- Salts and esters	10	10
2917.14.00	-- Maleic anhydride	10	10
2917.19	-- Other:		
2917.19.10	--- Maleic acid	10	10
2917.19.20	--- Salts, esters and other derivatives of maleic acid	10	10
2917.19.30	--- Fumaric acid	10	10
2917.19.90	--- Other	10	10
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10	10
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.31.00	-- Dibutyl orthophthalates	15	10
2917.32.00	-- Dioctyl orthophthalates	15	10
2917.33.00	-- Dinonyl and didecyl orthophthalates	15	10
2917.34	-- Other esters of orthophthalic acid:		
2917.34.10	--- Dimethyl or diethyl orthophthalates	15	10
2917.34.90	--- Other	15	10
2917.35.00	-- Phthalic anhydride	15	10
2917.36	-- Terephthalic acid and its salts:		
2917.36.10	--- Terephthalic acid	10	10
2917.36.20	--- Salts	10	10
2917.37.00	-- Dimethyl terephthalate	10	10
2917.39	-- Other:		
2917.39.10	--- Chlorophthalic acids	10	10
2917.39.20	--- Orthophthalic acid and its salts	10	10
2917.39.30	--- Isophthalic acid, its salts and esters	10	10
2917.39.40	--- Trimellitic anhydride	10	10
2917.39.90	--- Other	10	10
<b>29.18</b>	<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:		
2918.11	-- Lactic acid, its salts and esters:		
2918.11.10	--- Lactic acid	10	10
2918.11.20	--- Calcium lactate	10	10

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2918.11.90	--- Other	10	10
2918.12.00	-- Tartaric acid	10	10
2918.13.00	-- Salts and esters of tartaric acid	10	10
2918.14.00	-- Citric acid	10	10
2918.15	-- Salts and esters of citric acid:		
2918.15.10	--- Lithium citrate	10	10
2918.15.20	--- Iron citrate	10	10
2918.15.30	--- Sodium citrate	10	10
2918.15.90	--- Other	10	10
2918.16	-- Gluconic acid, its salts and esters:		
2918.16.10	--- Gluconic acid	10	10
2918.16.20	--- Calcium gluconate	10	10
2918.16.30	--- Sodium gluconate	10	10
2918.16.90	--- Other	10	10
2918.17.00	-- Phenylglycolic acid (mandelic acid), its salts and esters	10	10
2918.19.00	-- Other - Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	10	10
2918.21	-- Salicylic acid and its salts:		
2918.21.10	--- Salicylic acid	10	10
2918.21.20	--- Salts	10	10
2918.22	-- O-Acetylsalicylic acid, its salts and esters:		
2918.22.10	--- O-Acetylsalicylic acid	10	10
2918.22.20	--- Salts and esters	10	10
2918.23.00	-- Other esters of salicylic acid and their salts	10	10
2918.29	-- Other:		
2918.29.11	--- <i>p</i> -Hydroxybenzoic acid, its salts and esters:		
2918.29.12	---- Methyl <i>p</i> -hydroxybenzoate	10	10
2918.29.19	---- Propyl <i>p</i> -hydroxybenzoate	10	10
2918.29.90	---- Other	10	10
2918.29.90	---- Other	10	10
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10	10
2918.90	- Other:		
2918.90.10	-- 2,4-D (ISO) (2,4-dichlorophenoxyacetic acid)	10	10
2918.90.20	-- Esters of 2,4-D	10	10
2918.90.30	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid)	10	10
2918.90.90	-- Other	10	10
	<b>VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
<b>2919.00</b>	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Glycerophosphoric acid, its salts and derivatives:		
2919.00.11	-- Sodium glycerophosphate	10	10
2919.00.12	-- Calcium glycerophosphate	10	10
2919.00.19	-- Other	10	10
2919.00.20	- 2,2-dichlorovinyl dimethyl phosphate (DDVP)	10	10
2919.00.90	- Other	10	10
<b>29.20</b>	<b>Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
2920.10	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.10.10	-- Methyl parathion (ISO)	10	10
2920.10.20	-- Ethyl parathion	10	10
2920.10.90	-- Other	10	10
2920.90	- Other:		
2920.90.10	-- Nitroglycerin	10	10
2920.90.20	-- Penthrite	10	10
2920.90.90	-- Other	10	10
	<b>IX. COMPOUNDS WITH OTHER NITROGEN-FUNCTION</b>		
<b>29.21</b>	<b>Amine-function compounds:</b>		
	- Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	-- Methylamine, di- or trimethylamine and their salts	10	10
2921.12.00	-- Diethylamine and its salts	10	10
2921.19.00	-- Other	10	10
	- Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	-- Ethylenediamine and its salts	10	10
2921.22.00	-- Hexamethylenediamine and its salts	10	10
2921.29.00	-- Other	10	10
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	10	10
	- Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	-- Aniline and its salts	10	10

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2921.42	-- Aniline derivatives and their salts:		
2921.42.10	--- Chloroanilines	10	10
2921.42.20	--- Nitroanilines	10	10
2921.42.90	--- Other	10	10
2921.43.00	-- Toluidines and their derivatives; salts thereof	10	10
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	10	10
2921.45.00	-- 1-Naphthylamine ( $\alpha$ -naphthylamine), 2-naphthylamine ( $\beta$ -naphthylamine) and their derivatives; salts thereof:	10	10
2921.49	-- Other:		
2921.49.10	--- Amphetamine (INN)	10	10
2921.49.20	--- Benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN) and fencamfamin (INN)	10	10
2921.49.30	--- Lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN)	10	10
2921.49.90	--- Other	10	10
	- Aromatic polyamines and their derivatives; salts thereof:		
2921.51	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof:		
2921.51.10	--- Diaminotoluenes, their salts and derivatives	10	10
2921.51.90	--- Other	10	10
2921.59.00	-- Other	10	10
<b>29.22</b>	<b>Oxygen-function amino-compounds:</b>		
	- Amino-alcohols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof:		
2922.11	-- Monoethanolamine and its salts:		
2922.11.10	--- Monoethanolamine	10	10
2922.11.20	--- Salts	10	10
2922.12	-- Diethanolamine and its salts:		
2922.12.10	--- Diethanolamine	10	10
2922.12.20	--- Salts	10	10
2922.13	-- Triethanolamine and its salts:		
2922.13.10	--- Triethanolamine	10	10
2922.13.20	--- Salts	10	10
2922.19	-- Other:		
2922.19.10	--- Dextropropoxyphene (INN)	10	10
2922.19.90	--- Other	10	10
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof:		
2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	10	10
2922.22.00	-- Anisidines, dianisidines, phenetidines, and their salts	10	10
2922.29.00	-- Other	10	10
2922.30	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen-function; salts thereof:		
2922.30.10	-- Amfepramone (INN)	10	10
2922.30.20	-- Methadone (INN)	10	10
2922.30.30	-- Normethadone (INN)	10	10
2922.30.90	-- Other	10	10
	- Amino-acids, other than those containing more than one kind of oxygen-function, and their esters; salts thereof:		
2922.41.00	-- Lysine and its esters; salts thereof	10	10
2922.42	-- Glutamic acid and its salts:		
2922.42.10	--- Monosodium glutamate	10	10
2922.42.90	--- Other	10	10
2922.43.00	-- Anthranilic acid and its salts	10	10
2922.49	-- Other:		
2922.49.10	--- Glycine (INN), its salts and esters	10	10
2922.49.30	--- Alanines (INN), phenylalanine (INN), leucine (INN), isoleucine (INN) and aspartic acid (INN)	10	10
	--- Ethylenediamine tetraacetic acid (EDTA) and its salts:		
2922.49.41	---- Ethylenediamine tetraacetic acid (EDTA) (edetac acid (INN))	10	10
2922.49.42	---- Salts	10	10
2922.49.50	--- Tiilidine (INN)	10	10
2922.49.90	--- Other	10	10
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen-function:		
2922.50.10	-- Aminosalicylic acids	10	10
2922.50.20	-- N-(4-Hydroxyphenyl)glycine	10	10
2922.50.30	-- 1-(2,5-dimethoxy-4-methylphenyl)-2-aminopropane (STP, DOM)	10	10
2922.50.90	-- Other	10	10
<b>29.23</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids :</b>		
2923.10.00	- Choline and its salts	10	10
2923.20.00	- Lecithins and other phosphoaminolipids	10	10
2923.90.00	- Other	10	10
<b>29.24</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid:</b>		
2924.10	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.10.10	-- Meprobamate (INN)	10	10
2924.10.90	-- Other	10	10

Code	Description of Goods	CET	BoI
2924.21	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.10	-- Ureines and their derivatives; salts thereof:		
2924.21.90	--- Diuron (ISO)	10	10
2924.22.00	--- Other	10	10
2924.29	-- 2-Acetamidobenzoic Acid	10	10
2924.29.10	-- Other:		
2924.29.20	--- Acetyl- <i>p</i> -aminophenol	10	10
2924.29.30	--- Lidocaine (INN)	10	10
2924.29.40	--- Carbaryl (ISO) (INN)	10	10
2924.29.50	--- Proparyl (ISO)	10	10
2924.29.90	--- Ethinamate (INN)	10	10
	--- Other	10	10
<b>29.25</b>	<b>Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds:</b>		
2925.11.00	- Imides and their derivatives; salts thereof:		
2925.19	-- Saccharin and its salts	10	10
2925.19.10	-- Other:		
2925.19.90	--- Glutethimide (INN)	10	10
2925.20	--- Other	10	10
2925.20.10	- Imines and their derivatives; salts thereof:		
2925.20.90	-- Guanidines, their salts and derivatives	10	10
	-- Other	10	10
<b>29.26</b>	<b>Nitrile-function compounds:</b>		
2926.10.00	- Acrylonitrile	10	10
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	10	10
2926.90	- Other:		
2926.90.10	-- Adiponitrile	10	10
2926.90.20	-- Acetonitrile	10	10
2926.90.30	-- Acetone cyanhydrin	10	10
2926.90.40	-- 2-Cyano- <i>N</i> -[(ethylamino)carbonyl]-2-(methoxyamino) acetamide (cymoxanil)	10	10
2926.90.50	-- Cypermethrin	10	10
2926.90.60	-- Fenproporex (INN)	10	10
2926.90.70	-- Methadone (INN) intermediate: 4-cyano-2-dimethylamino-4,4-diphenylbutane	10	10
2926.90.90	-- Other	10	10
<b>2927.00.00</b>	<b>Diazo-, azo- and azoxy-compounds</b>	10	10
<b>2928.00</b>	<b>Organic derivatives of hydrazine and hydroxylamine:</b>		
2928.00.10	- Ethyl methyl ketoxime (butanone oxime)	10	10
2928.00.90	- Other	10	10
<b>29.29</b>	<b>Compounds with other nitrogen-function:</b>		
2929.10	- Isocyanates:		
2929.10.10	-- Toluenediisocyanate	10	10
2929.10.90	-- Other	10	10
2929.90.00	- Other	10	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>		
2930.10	- Dithiocarbonates (xanthates):		
2930.10.60	-- Sodium isopropyl xanthate (ISO)	10	10
2930.10.90	-- Other	10	10
2930.20.00	- Thiocarbamates and dithiocarbamates	10	10
2930.30	- Thiuram mono-, di- or tetrasulphides:		
2930.30.10	-- Tetramethylthiuram disulphide (ISO) (INN)	10	10
2930.30.90	-- Other	10	10
2930.40.00	- Methionine	10	10
2930.90	- Other:		
2930.90.10	-- Thioamides	10	10
2930.90.20	-- Thiols (mercaptans)	10	10
2930.90.30	-- Malathion (ISO)	10	10
2930.90.40	-- Butylate (ISO), methamidophos (ISO), thiobencarb, vernolate	10	10
2930.90.50	-- Ethyldipropylthiocarbamate	10	10
2930.90.90	-- Other	10	10
<b>2931.00</b>	<b>Other organo-inorganic compounds:</b>		
2931.00.10	- Tetraethyllead	10	10
2931.00.20	- Organo-mercury compounds	10	10
2931.00.30	- Glyphosate (ISO) ( <i>N</i> -phosphonomethyl) glycine)	10	10
2931.00.90	- Other	10	10
<b>29.32</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b>		
2932.11.00	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.12.00	-- Tetrahydrofuran	10	10
	-- 2-Furaldehyde (furfuraldehyde)	10	10

Code	Description of Goods	CET	BoI
2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol:		
2932.13.10	--- Furfuryl alcohol	10	10
2932.13.20	--- Tetrahydrofurfuryl alcohol	10	10
2932.19.00	-- Other	10	10
	- Lactones:		
2932.21.00	-- Coumarin, methylcoumarins and ethylcoumarins	10	10
2932.29.00	-- Other lactones	10	10
	- Other:		
2932.91.00	-- Isosafrole	10	10
2932.92.00	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	10	10
2932.93.00	-- Piperonal	10	10
2932.94.00	-- Safrole	10	10
2932.99	-- Other:		
2932.99.10	--- Piperonyl butoxide	10	10
2932.99.20	--- Eucalyptol	10	10
2932.99.30	--- Tetrahydrocannabinols (all isomers)	10	10
2932.99.90	--- Other	10	10
<b>29.33</b>	<b>Heterocyclic compounds with nitrogen hetero-atom(s) only:</b>		
	- Compounds containing an unfused pyrazol ring (whether or not hydrogenated) in the structure:		
2933.11	-- Phenazone (antipyrin) and its derivatives:		
2933.11.10	--- Phenazone (antipyrin)	10	10
2933.11.20	--- Aminophenazone (INN)	10	10
2933.11.30	--- Dypirone (4-Methylamino-1,5 dimethyl-2-phenyl-3-pyrazolone sodium methanesulphonate)	10	10
2933.11.90	--- Other	10	10
2933.19	-- Other:		
2933.19.10	--- Phenylbutazone (INN)	10	10
2933.19.90	--- Other	10	10
	- Compounds containing an unfused imidazol ring (whether or not hydrogenated) in the structure:		
2933.21.00	-- Hydantoin and its derivatives	10	10
2933.29.00	-- Other	10	10
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	-- Pyridine and its salts	10	10
2933.32.00	-- Piperidine and its salts	10	10
2933.39	-- Other:		
2933.39.10	--- Bromazepam (INN)	10	10
2933.39.20	--- Fentanyl (INN)	10	10
2933.39.30	--- Pethidine (INN)	10	10
2933.39.40	--- Pethidine (INN) intermediate A: (4-cyano-1-methyl-4-phenylpiperidine)	10	10
2933.39.50	--- Alfentanil (INN), anileridine (INN), bezitramide (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), pirtramide (INN), propiram (INN) and trimeperidine (INN)	10	10
2933.39.90	--- Other	10	10
2933.40	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933.40.10	-- Levorphanol (INN)	10	10
2933.40.90	-- Other	10	10
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.51	-- Malonylurea (barbituric acid) and its derivatives; salts thereof:		
2933.51.10	--- Phenobarbital (INN)	10	10
2933.51.20	--- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN) and butobarbital	10	10
2933.51.30	--- Cyclobarbital (INN), methylphenobarbital (INN) and pentobarbital (INN)	10	10
2933.51.40	--- Secbutabarbital (INN), secobarbital (INN) and vinilbital (INN)	10	10
2933.51.90	--- Other	10	10
2933.59	-- Other:		
2933.59.10	--- Piperazine (diethylenediamine) and 2,5-dimethyl piperazine (dimethyl-2,5-diethylenediamine)	10	10
2933.59.20	--- Methaqualone (INN)	10	10
2933.59.30	--- Loprazolam (INN)	10	10
2933.59.40	--- Mecloqualone (INN)	10	10
2933.59.50	--- Zipeprol (INN)	10	10
2933.59.90	--- Other	10	10
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	-- Melamine	10	10
2933.69.00	-- Other	10	10
	- Lactams:		
2933.71.00	-- 6-Hexanelactam ( $\epsilon$ -caprolactam)	10	10
2933.79	-- Other lactams:		
2933.79.10	--- Clobazam (INN)	10	10

Code	Description of Goods	CET	BoI
2933.79.20	--- Methypylon (INN)	10	10
2933.79.90	--- Other	10	10
2933.90	- Other:		
2933.90.10	-- Hexamethylenetetramine (INN), its salts and derivatives	10	10
2933.90.20	-- Alprazolam (INN)	10	10
2933.90.30	-- Diazepam (INN)	10	10
2933.90.40	-- Lorazepam (INN)	10	10
2933.90.50	-- Triazolam (INN)	10	10
	-- Other:		
2933.90.91	--- Camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), estazolam (INN), fludiazepam (INN) and flunitrazepam (INN)	10	10
2933.90.92	--- Flurazepam (INN), halazepam (INN), ethyl loflazepate (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN)	10	10
2933.90.93	--- Nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) and tetrazepam (INN)	10	10
2933.90.99	--- Other	10	10
<b>29.34</b>	<b>Nucleic acids and their salts; other heterocyclic compounds:</b>		
2934.10.00	- Compounds containing an unfused thiazol ring (whether or not hydrogenated) in the structure	10	10
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	10	10
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	10	10
2934.90	- Other:		
2934.90.10	-- Sultones and sultams	10	10
2934.90.20	-- 6-Aminopenicillanic acid	10	10
2934.90.30	-- Nucleic acids and their salts	10	10
2934.90.40	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN) and dextromoramide (INN)	10	10
2934.90.50	-- Haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN) and pemoline (INN)	10	10
2934.90.60	-- Phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN)	10	10
2934.90.90	-- Other	10	10
<b>2935.00.00</b>	<b>Sulphonamides</b>	10	10
	<b>XI. PROVITAMINS, VITAMINS AND HORMONES</b>		
<b>29.36</b>	<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>		
2936.10.00	- Provitamins, unmixed	10	10
	- Vitamins and their derivatives, unmixed:		
2936.21.00	-- Vitamins A and their derivatives	10	10
2936.22.00	-- Vitamin B1 and its derivatives	10	10
2936.23.00	-- Vitamin B2 and its derivatives	10	10
2936.24.00	-- D- or DL-pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	10	10
2936.25.00	-- Vitamin B6 and its derivatives	10	10
2936.26.00	-- Vitamin B <sub>12</sub> and its derivatives	10	10
2936.27.00	-- Vitamin C and its derivatives	10	10
2936.28.00	-- Vitamin E and its derivatives	10	10
2936.29	-- Other vitamins and their derivatives:		
2936.29.10	--- Vitamin B9 and its derivatives	10	10
2936.29.20	--- Vitamin K and its derivatives	10	10
2936.29.30	--- Vitamin PP and its derivatives	10	10
2936.29.90	--- Other vitamins and their derivatives	10	10
2936.90.00	- Other, including natural concentrates	10	10
<b>29.37</b>	<b>Hormones, natural or reproduced by synthesis; derivatives thereof used primarily as hormones; other steroids used primarily as hormones:</b>		
2937.10.00	- Pituitary (anterior) or similar hormones, and their derivatives	10	10
	- Hormones for the cortex of the suprarenal gland and their derivatives		
2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone):		
2937.21.10	--- Hydrocortisone (INN)	10	10
2937.21.20	--- Prednisolone (INN) (dehydrohydrocortisone)	10	10
2937.21.90	--- Other	10	10
2937.22	-- Halogenated derivatives of adrenal cortical hormones:		
2937.22.10	--- Halogenated derivatives of hydrocortisone	10	10
2937.22.90	--- Other	10	10
2937.29	-- Other:		
2937.29.10	--- Corticosterone and its esters; deoxycorticosterone acetate (INN); chlorprednisone acetate (INN)	10	10
2937.29.20	--- Pregnenolone (INN) and epoxipregnenolone	10	10
2937.29.30	--- Salts and esters of hydrocortisone	10	10
2937.29.90	--- Other	10	10
	- Other hormones and their derivatives; other steroids used primarily as hormones:		
2937.91.00	-- Insulin and its salts	10	10

Code	Description of Goods	CET	BoI
2937.92	-- Oestrogens and progestogens:		
2937.92.10	--- Progesterone (INN) and its derivatives	10	10
2937.92.20	--- Estradiol (INN) (dihydrofoliculin)	10	10
2937.92.90	--- Other	10	10
2937.99	-- Other:		
2937.99.10	--- Thyroid hormones	10	10
2937.99.20	--- Medulosuprarenal hormones	10	10
2937.99.30	--- (Anterior) hormones	10	10
2937.99.40	--- Testosterone (INN), its salts and esters	10	10
2937.99.50	--- Methandriol (INN) (methylandrostenediol)	10	10
2937.99.90	--- Other	10	10
	<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>		
2938.10.00	- Rutoside (rutin) and its derivatives	10	10
2938.90	- Other:		
2938.90.10	-- Digitalis and strophanth glycosides	10	10
2938.90.20	-- Saponins	10	10
2938.90.90	-- Other	10	10
<b>29.39</b>	<b>Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:</b>		
2939.10	- Alkaloids of opium and their derivatives; salts thereof:		
	-- Codeine (methyilmorphine) and its derivatives:		
2939.10.11	--- Codeine	10	10
2939.10.12	--- Dihydrocodeine (INN)	10	10
2939.10.19	--- Other	10	10
2939.10.20	-- Heroin	10	10
2939.10.30	-- Morphine	10	10
2939.10.40	-- Buprenorphine (INN), ethylmorphine, etorphine (INN), hydrocodone (INN), hydromorphone (INN)	10	10
2939.10.50	-- Nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine	10	10
2939.10.60	-- Poppy straw concentrate	10	10
2939.10.90	-- Other	10	10
	- Alkaloids of cinchona and their derivatives; salts thereof:		
2939.21	-- Quinine and its salts:		
2939.21.10	--- Quinine	10	10
2939.21.20	--- Salts	10	10
2939.29.00	-- Other	10	10
2939.30.00	- Caffeine and its salts	10	10
	- Ephedrines and their salts:		
2939.41.00	-- Ephedrine and its salts	10	10
2939.42.00	-- Pseudoephedrine (INN) and its salts	10	10
2939.49	-- Other:		
2939.49.10	--- Cathine (INN)	10	10
2939.49.90	--- Other	10	10
2939.50	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.50.10	-- Fenetylline (INN)	10	10
2939.50.90	-- Other	10	10
	- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00	-- Ergometrine (INN) and its salts	10	10
2939.62.00	-- Ergotamine (INN) and its salts	10	10
2939.63.00	-- Lysergic acid and its salts	10	10
2939.69.00	-- Other	10	10
2939.70.00	- Nicotine and its salts	10	10
2939.90	- Other:		
2939.90.10	-- Scopolamine, its salts and derivatives	10	10
	-- Cocaine, its salts and derivatives:		
2939.90.21	--- Cocaine	10	10
2939.90.22	--- Ecgonine	10	10
2939.90.29	--- Other	10	10
2939.90.30	-- Emetine, its salts and derivatives	10	10
	-- Other:		
2939.90.91	--- Levomethamphetamine	10	10
2939.90.92	--- Metamphetamine (INN)	10	10
2939.90.93	--- Methamphetamine racemate	10	10
2939.90.99	--- Other	10	10

Code	Description of Goods	CET	BoI
	<b>XIII. OTHER ORGANIC COMPOUNDS</b>		
<b>2940.00.00</b>	<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 No. 29.37, 29.38 or 29.39</b>	10	10
<b>29.41</b>	<b>Antibiotics:</b>		
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:		
2941.10.10	-- Ampicillin (INN) and its salts	10	10
2941.10.20	-- Amoxicillin (INN) and its salts	10	10
2941.10.30	-- Oxacillin (INN), cloxacillin (INN), dicloxacillin (INN) and their salts	10	10
2941.10.90	-- Other	10	10
2941.20.00	- Streptomycins and their derivatives, salts thereof	10	10
2941.30	- Tetracyclins and their derivatives; salts thereof:		
2941.30.10	-- Oxytetracycline (ISO) (INN) and its derivatives, salts thereof	10	10
2941.30.20	-- Chlorotetracycline and its derivatives, salts thereof	10	10
2941.30.90	-- Other	10	10
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	10	10
2941.50.00	- Erythromycin and its derivatives; salts thereof	10	10
2941.90	- Other:		
2941.90.10	-- Neomycin (INN) and its derivatives; salts thereof	10	10
2941.90.20	-- Actinomycin and its derivatives; salts thereof	10	10
2941.90.30	-- Bacitracin (INN) and its derivatives; salts thereof	10	10
2941.90.40	-- Gramicidin (INN) and its derivatives; salts thereof	10	10
2941.90.50	-- Tyrothricin (INN)	10	10
2941.90.60	-- Cefalexin (INN)	10	10
2941.90.90	-- Other	10	10
<b>2942.00.00</b>	<b>Other organic compounds</b>	10	10

## CHAPTER 30 PHARMACEUTICAL PRODUCTS

### NOTES

1. This Chapter does not cover:
  - a) foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
  - b) plasters specially calcined or finely ground for use in dentistry (heading No. 2520);
  - c) aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 3301);
  - d) preparations of headings Nos. 3303 to 3307, even if they have therapeutic or prophylactic properties;
  - e) soap or other products of heading No. 3401 containing added medicaments;
  - f) preparations with a basis of plaster for use in dentistry (heading No. 3407); or
  - g) blood albumin not prepared for therapeutic or prophylactic uses (heading No. 3502).
2. For the purposes of heading No. 3002, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings Nos. 3003 and 3004 and of Note 4 d) to this Chapter, the following are to be treated:
  - a) as unmixed products:
    - 1) unmixed products dissolved in water;
    - 2) all goods of Chapter 28 or 29; and
    - 3) simple vegetable extracts of heading No. 1302, merely standardized or dissolved in any solvent;
  - b) as products which have been mixed:
    - 1) colloidal solutions and suspensions (other than colloidal sulphur);
    - 2) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - 3) salts and concentrates obtained by evaporating natural mineral waters.
4. Heading No. 3006 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
  - a) sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
  - b) sterile laminaria and sterile laminaria tents;
  - c) sterile absorbable surgical or dental haemostatics;
  - d) opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - e) blood-grouping reagents;
  - f) dental cements and other dental fillings; bone reconstruction cements;
  - g) first-aid boxes and kits; and
  - h) chemical contraceptive preparations based on hormones or spermicides.

Code	Description of Goods	CET	BoI
<b>30.01</b>	<b>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:</b>		
3001.10.00	- Glands and other organs, dried, whether or not powdered	10	10
3001.20	- Extracts of glands or other organs or of their secretions:		
3001.20.10	-- Liver extracts	10	10
3001.20.20	-- Bile	10	10
3001.20.30	-- Pancreas	10	10
3001.20.90	-- Other	10	10
3001.90	- Other:		
3001.90.10	-- Heparin and its salts	10	10
3001.90.90	-- Other	10	10
<b>30.02</b>	<b>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:</b>		
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
	-- Antisera		
3002.10.11	--- Against snake bite	5	10
3002.10.12	--- Against diphtheria	5	10
3002.10.13	--- Against tetanus	5	10
3002.10.19	--- Other	5	10
	-- Other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes:		
3002.10.31	--- Human plasma and other human blood fractions	5	10
3002.10.39	--- Other	5	10
3002.20.00	- Vaccines for human medicine	5	10

Code	Description of Goods	CET	Bol
3002.30	- Vaccines for veterinary medicine:		
3002.30.10	-- Against foot-and-mouth disease	5	10
3002.30.90	-- Other	5	10
3002.90	- Other:		
3002.90.10	-- Cultures of micro-organisms	5	10
3002.90.20	-- Diagnostic reagents not designed to be administered to the patient	5	10
3002.90.30	-- Human blood	5	10
3002.90.90	-- Other	5	10
<b>30.03</b>	<b>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:</b>		
3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10	10
3003.20.00	- Containing other antibiotics	10	10
3003.31.00	- Containing hormones or other products of heading No. 29.37 but not containing antibiotics:		
3003.39.00	-- Containing insulin	10	10
3003.40.00	-- Other	10	10
3003.90.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics	10	10
3003.90.00	- Other	10	10
<b>30.04</b>	<b>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:</b>		
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004.10.10	-- For human medicine	10	10
3004.10.20	-- For veterinary medicine	10	10
3004.20	- Containing other antibiotics:		
3004.20.10	-- For human medicine	10	10
3004.20.20	-- For veterinary medicine	10	10
3004.31.00	- Containing hormones or other products of heading No. 29.37 but not containing antibiotics:		
3004.32	-- Containing insulin	10	10
3004.32.10	-- Containing adrenal cortical hormones:		
3004.32.10	--- For human medicine	10	10
3004.32.20	--- For veterinary medicine	10	10
3004.39	-- Other:		
3004.39.10	--- For human medicine	10	10
3004.39.20	--- For veterinary medicine	10	10
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics:		
3004.40.11	-- For human medicine:		
3004.40.11	--- Anaesthetics	10	10
3004.40.19	--- Other	10	10
3004.40.20	-- For veterinary medicine	10	10
3004.50	- Other medicaments containing vitamins or other products of heading No. 29.36:		
3004.50.10	-- For human medicine	10	10
3004.50.20	-- For veterinary medicine	10	10
3004.90	- Other:		
3004.90.10	-- Synthetic substitutes for human plasma	10	10
3004.90.21	-- Other medicaments, for human medicine:		
3004.90.21	--- Anaesthetics	10	10
3004.90.29	--- Other	10	10
3004.90.30	-- Other medicaments, for veterinary medicine	10	10
<b>30.05</b>	<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>		
3005.10	- Adhesive dressings and other articles having an adhesive layer:		
3005.10.10	-- Adhesive plasters	10	10
3005.10.20	-- Patches impregnated with nitroglycerine	10	10
3005.10.90	-- Other	10	10
3005.90	- Other:		
3005.90.10	-- Absorbent cotton	15	10
3005.90.20	-- Bandages	15	10
3005.90.31	-- Gauze:		
3005.90.31	--- Impregnated with plaster or other substances suitable for treating fractures	15	10
3005.90.39	--- Other	15	10
3005.90.90	-- Other	15	10
<b>30.06</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter:</b>		
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics:		
3006.10.10	-- Sterile surgical catgut and similar sterile suture materials, for surgical wound closure	15	10
3006.10.20	-- Sterile laminaria and sterile laminaria tents	15	10

Code	Description of Goods	CET	BoI
3006.10.90	- - Other	10	10
3006.20.00	- Blood-grouping reagents	5	10
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:		
3006.30.10	- - Opacifying preparations containing barium sulphate	10	10
3006.30.20	- - Other opacifying preparations	10	10
3006.30.30	- - Diagnostic reagents	5	10
3006.40	- Dental cements and other dental fillings; bone reconstruction cements:		
3006.40.10	- - Cements and other products for dental filling	15	10
3006.40.20	- - Bone reconstruction cements	10	10
3006.50.00	- First-aid boxes and kits	15	10
3006.60.00	- Chemical contraceptive preparations based on hormones or spermicides	10	10

## CHAPTER 31 FERTILIZERS

### NOTES

1. This Chapter does not cover:
  - a) animal blood of heading No. 0511;
  - 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 No. 3824; optical elements of potassium chloride (heading No. 9001).
2. Heading No. 3102 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 3105:
  - 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) Fertilizers consisting of any of the goods described in A) above mixed together.
  - C) Fertilizers consisting of ammonium chloride or of any of the goods described in A) or B) above mixed with chalk, gypsum or other inorganic non-fertilizing substances.
  - D) Liquid fertilizers consisting of the goods of subparagraph A 2) or 8) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading No. 3103 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 3105:
  - A) Goods which answer to one or other of the descriptions given below:
    - i) basic slag;
    - ii) natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;
    - iii) superphosphates (single, double or triple);
    - iv) calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
  - B) Fertilizers consisting of any of the goods described in A) above mixed together, but with no account being taken of the fluorine content limit.
  - C) Fertilizers 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-fertilizing substances.
4. Heading No. 3104 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 3105:
  - 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) Fertilizers consisting of any of the goods described in A) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading No. 3105.
6. For the purposes of heading No. 3105, 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 fertilizing elements nitrogen, phosphorus or potassium.

Code	Description of Goods	CET	Bol
<b>3101.00.00</b>	<b>Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products</b>	5	10
<b>31.02</b>	<b>Mineral or chemical fertilizers, nitrogenous:</b>		
3102.10.00	- Urea, whether or not in aqueous solution	5	10
3102.21.00	- - Ammonium sulphate	5	10
3102.29.00	- - Other	5	10
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	5	10
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	5	10
3102.50.00	- Sodium nitrate	5	10
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	5	10

Code	Description of Goods	CET	BoI
3102.70.00	- Calcium cyanamide	5	10
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	5	10
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	5	10
<b>31.03</b>	<b>Mineral or chemical fertilizers, phosphatic:</b>		
3103.10.00	- Superphosphates	5	10
3103.20.00	- Basic slag	5	10
3103.90.00	- Other	5	10
<b>31.04</b>	<b>Mineral or chemical fertilizers, potassic:</b>		
3104.10.00	- Carnallite, sylvite and other crude natural potassium salts	5	10
3104.20.00	- Potassium chloride	5	10
3104.30.00	- Potassium sulphate	5	10
3104.90	- Other:		
3104.90.10	-- Magnesium potassium sulphate	5	10
3104.90.90	-- Other	5	10
<b>31.05</b>	<b>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:</b>		
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	5	10
3105.20.00	- Mineral or chemical fertilizers containing the three fertilizing elements: nitrogen, phosphorus and potassium	5	10
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	5	10
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	5	10
	- Other mineral or chemical fertilizers containing the two fertilizing elements: nitrogen and phosphorus:		
3105.51.00	-- Containing nitrates and phosphates	5	10
3105.59.00	-- Other	5	10
3105.60.00	- Mineral or chemical fertilizers containing the two fertilizing elements: phosphorus and potassium	5	10
3105.90	- Other:		
3105.90.10	-- Sodium potassium nitrate	5	10
3105.90.20	-- Other mineral or chemical fertilizers containing the two fertilizing elements: nitrogen and potassium	5	10
3105.90.90	-- Other	5	10

**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 and compounds (except those of heading No. 3203 or 3204, inorganic products of a kind used as luminophores (heading No. 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 3207, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 3212);
  - b) tannates or other tannin derivatives of products of headings Nos. 2936 to 2939, 2941 or 3501 to 3504; or
  - c) mastics of asphalt or other bituminous mastics (heading No. 2715).
2. Heading No. 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.
3. Headings Nos. 3203, 3204, 3205 and 3206 apply also to preparations based on colouring matter (including, in the case of heading No. 3206, colouring pigments of heading No. 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 3212), or to other preparations of heading No. 3207, 3208, 3209, 3210, 3212, 3213 or 3215.
4. Heading No. 3208 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading No. 3212 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.

**ADDITIONAL NOTE**

1. Subheading 3206.49.99 covers only finely ground metallurgical minerals used as pigments, of which not less than 95% pass through a sieve with a mesh size of 45 microns (0.045 mm) (for example, magnetite, limonite).

Code	Description of Goods	CET	Bol
<b>32.01</b>	<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:</b>		
3201.10.00	- Quebracho extract	10	10
3201.20.00	- Wattle extract	10	10
3201.90	- Other:		
3201.90.10	-- Mangrove or dividivi extracts	10	10
3201.90.20	-- Quebracho tannin	10	10
3201.90.30	-- Oak or chestnut extracts	10	10
3201.90.90	-- Other	10	10
<b>32.02</b>	<b>Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning:</b>		
3202.10.00	- Synthetic organic tanning substances	10	10
3202.90	- Other:		
3202.90.10	-- Enzymatic preparations for pre-tanning	10	10
3202.90.90	-- Other	10	10
<b>3203.00</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>		
	- Of vegetable origin:		
3203.00.11	-- Logwood	10	10
3203.00.12	-- Chlorophyll	10	10
3203.00.13	-- Natural indigo	10	10
3203.00.14	-- Annatto	10	10
3203.00.19	-- Other	10	10
	- Of animal origin:		
3203.00.21	-- Cochineal	10	10
3203.00.29	-- Other	10	10

Code	Description of Goods	CET	BoI
<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 luminophores, whether or not chemically defined:</b>		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11.00	-- Disperse dyes and preparations based thereon	10	10
3204.12.00	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	10	10
3204.13.00	-- Basic dyes and preparations based thereon	10	10
3204.14.00	-- Direct dyes and preparations based thereon	10	10
3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon:		
3204.15.10	--- Synthetic indigo	10	10
3204.15.90	--- Other	10	10
3204.16.00	-- Reactive dyes and preparations based thereon	10	10
3204.17	-- Pigments and preparations based thereon:		
3204.17.10	--- Preparations based on synthetic carotenoids	10	10
3204.17.90	--- Other	10	10
3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11.00 to 3204.19.00	10	10
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	10	10
3204.90.00	- Other	10	10
<b>3205.00.00</b>	<b>Colour lakes; preparations based on colour lakes as specified in Note 3 to this Chapter</b>	10	10
<b>32.06</b>	<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:</b>		
	- Pigments and preparations based on titanium oxide:		
3206.11.00	-- Containing 80% or more by weight of titanium dioxide, calculated on the dry matter	10	10
3206.19.00	-- Other	10	10
3206.20.00	- Pigments and preparations based on chromium compounds	10	10
3206.30.00	- Pigments and preparations based on cadmium compounds	10	10
	- Other colouring matter and preparations:		
3206.41.00	-- Ultramarine and preparations based thereon	10	10
3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	10	10
3206.43.00	-- Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	10	10
3206.49	-- Other:		
3206.49.10	--- Concentrated dispersions of other pigments, in plastics, rubber or other media	10	10
	--- Other:		
3206.49.91	---- Mineral blacks	10	10
3206.49.99	---- Other	10	10
3206.50.00	- Inorganic products of a kind used as luminophores	10	10
<b>32.07</b>	<b>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:</b>		
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10	10
3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:		
3207.20.10	-- Vitrifiable enamels and glazes	10	10
3207.20.90	-- Other	10	10
3207.30.00	- Liquid lustres and similar preparations	10	10
3207.40	- Glass frit and other glass, in the form of powder, granules or flakes:		
3207.40.10	-- Glass frit	10	10
3207.40.90	-- Other	10	10
<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>		
3208.10.00	- Based on polyesters	15	10
3208.20.00	- Based on acrylic or vinyl polymers	15	10
3208.90.00	- Other	15	10
<b>32.09</b>	<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically defined modified natural polymers, dispersed or dissolved in an aqueous medium:</b>		
3209.10.00	- Based on acrylic or vinyl polymers	15	10
3209.90.00	- Other	15	10
<b>3210.00</b>	<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:</b>		
3210.00.10	- Anticorrosive and antifouling marine coatings	15	10
3210.00.20	- Water pigments of a kind used for finishing leather	15	10
3210.00.90	- Other	15	10
<b>3211.00.00</b>	<b>Prepared driers</b>	15	10

Code	Description of Goods	CET	Bol
<b>32.12</b>	<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in 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>		
3212.10.00	- Stamping foils	15	10
3212.90	- Other:		
3212.90.10	-- Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or in paste form, of a kind used in the manufacture of paints (including enamels)	10	10
3212.90.20	-- Dyes and other colouring matter put up in forms or packings for retail sale	15	10
<b>32.13</b>	<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>		
3213.10	- Colours in sets:		
3213.10.10	-- Water paints (premixed, water-colour)	15	10
3213.10.90	-- Other	15	10
3213.90.00	- Other	15	10
<b>32.14</b>	<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings and the like:</b>		
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	15	10
3214.90.00	- Other	15	10
<b>32.15</b>	<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:</b>		
	- Printing ink:		
3215.11.00	-- Black	15	10
3215.19.00	-- Other	15	10
3215.90	- Other:		
3215.90.10	-- For hectographs and mimeographs	15	10
3215.90.20	-- For ball-point pens	15	10
3215.90.90	-- Other	15	10

**CHAPTER 33**  
**ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS**

**NOTES**

1. This Chapter does not cover:
  - a) natural oleoresins or vegetable extracts of heading No. 1301 or 1302;
  - b) soap or other products of heading No. 3401; or
  - c) gum, wood or sulphate turpentine or other products of heading No. 3805.
2. The expression “odoriferous substances” in heading No. 3302 refers only to the substances of heading No. 3301, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings Nos. 3303 to 3307 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression “perfumery, cosmetic or toilet preparations” in heading No. 3307 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.

Code	Description of Goods	CET	BoI
<b>33.01</b>	<b>Essential oils (terpeneless or not), including concretes 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:</b>		
	- Essential oils of citrus fruit:		
3301.11.00	-- Of bergamot	10	10
3301.12.00	-- Of orange	10	10
3301.13.00	-- Of lemon	10	10
3301.14.00	-- Of lime	10	10
3301.19.00	-- Other	10	10
	- Essential oils other than those of citrus fruit:		
3301.21.00	-- Of geranium	10	10
3301.22.00	-- Of jasmin	10	10
3301.23.00	-- Of lavender or of lavandin	10	10
3301.24.00	-- Of peppermint ( <i>Mentha piperita</i> )	10	10
3301.25.00	-- Of other mints	10	10
3301.26.00	-- Of vetiver	10	10
3301.29	-- Other:		
3301.29.10	--- Of anise	10	10
3301.29.20	--- Of eucalyptus	10	10
3301.29.90	--- Other	10	10
3301.30.00	- Resinoids	10	10
3301.90	- Other:		
3301.90.10	-- Aqueous distillates and aqueous solutions of essential oils	10	10
3301.90.20	-- Extracted oleoresins	10	10
3301.90.90	-- Other	10	10
<b>33.02</b>	<b>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:</b>		
3302.10	- Of a kind used in the food and drink industries:		
3302.10.10	-- Of an alcoholic strength by volume exceeding 0.5% vol	10	10
3302.10.90	-- Other	10	10
3302.90.00	- Other	10	10
<b>3303.00.00</b>	<b>Perfumes and toilet waters</b>	20	10
<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>		
3304.10.00	- Lip make-up preparations	20	10
3304.20.00	- Eye make-up preparations	20	10
3304.30.00	- Manicure or pedicure preparations	20	10
	- Other:		
3304.91.00	-- Powders, whether or not compressed	20	10
3304.99.00	-- Other	20	10
<b>33.05</b>	<b>Preparations for use on the hair:</b>		
3305.10.00	- Shampoos	20	10
3305.20.00	- Preparations for permanent waving or straightening	20	10
3305.30.00	- Hair lacquers	20	10
3305.90.00	- Other	20	10

Code	Description of Goods	CET	Bol
<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>		
3306.10.00	- Dentifrices	20	10
3306.20.00	- Yarn used to clean between the teeth (dental floss)	20	10
3306.90.00	- Other	20	10
<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 deodorizers, whether or not perfumed or having disinfectant properties:</b>		
3307.10.00	- Pre-shave, shaving or after-shave preparations	20	10
3307.20.00	- Personal deodorants and antiperspirants	20	10
3307.30.00	- Perfumed bath salts and other bath preparations	20	10
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41.00	- - "Agarbatti" and other odoriferous preparations which operate by burning	20	10
3307.49.00	- - Other	20	10
3307.90	- Other:		
3307.90.10	- - Preparations for contact lenses or artificial eyes	20	10
3307.90.90	- - Other	20	10

**CHAPTER 34**  
**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING**  
**PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING**  
**PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES,**  
**“DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER**

**NOTES**

1. This Chapter does not cover:
  - a) edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 1517);
  - b) separate chemically defined compounds; or
  - c) shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 3305, 3306 or 3307).
2. For the purposes of heading No. 3401, the expression “soap” applies only to soap soluble in water. Soap and other products of heading No. 3401 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 3401 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 3405 as “scouring powders and similar preparations”.
3. For the purposes of heading No. 3402, “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 No. 3403 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
5. In heading No. 3404, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:
  - A) chemically produced organic products of a waxy character, whether or not water-soluble;
  - B) products obtained by mixing different waxes;
  - C) products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

  - a) products of heading No. 1516, 3402 or 3823, even if having a waxy character;
  - b) unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading No. 1521;
  - c) mineral waxes or similar products of heading No. 2712, whether or not intermixed or merely coloured; or
  - d) waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 3405, 3809, etc.).

Code	Description of Goods	CET	BoI
<b>34.01</b>	<b>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:</b>		
	- 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:		
3401.11.00	-- For toilet use (including medicated products)	20	10
3401.19	-- Other:		
3401.19.10	--- In the form of bars, cakes, moulded pieces or shapes	20	10
3401.19.90	--- Other	20	10
3401.20.00	- Soap in other forms	20	10
<b>34.02</b>	<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01:</b>		
	- Organic surface-active agents, whether or not put up for retail sale:		
3402.11	-- Anionic:		
3402.11.10	--- Fatty alcohol sulphates or sulphonates	15	10
3402.11.90	--- Other	15	10
3402.12	-- Cationic:		
3402.12.10	--- Fatty amine salts	15	10
3402.12.90	--- Other	15	10
3402.13	-- Non-ionic:		
3402.13.10	--- Obtained by condensing ethylene oxide with mixtures of linear alcohols with eleven or more carbon atoms	15	10
3402.13.90	--- Other, non-ionic	15	10
3402.19	-- Other:		
3402.19.10	--- Alkylbetaine or sulphobetaine proteins	15	10
3402.19.90	--- Other	15	10
3402.20.00	- Preparations put up for retail sale	20	10
3402.90	- Other:		
3402.90.10	-- Detergents for the textile industry	15	10
3402.90.90	-- Other	15	10

Code	Description of Goods	CET	Bol
<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 obtained from bituminous materials:</b>		
	- Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	15	10
3403.19.00	- - Other	15	10
	- Other:		
3403.91.00	- - Preparations for the treatment of textile materials, leather, furskins or other materials	15	10
3403.99.00	- - Other	15	10
<b>34.04</b>	<b>Artificial waxes and prepared waxes:</b>		
3404.10.00	- Of chemically modified lignite	10	10
3404.20.00	- Of polyethylene glycol	10	10
3404.90	- Other:		
	- - Artificial waxes:		
3404.90.11	- - - Of polyethylene	10	10
3404.90.19	- - - Other	10	10
3404.90.20	- - Prepared waxes	10	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 No. 34.04:</b>		
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	20	10
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	10
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	15	10
3405.40.00	- Scouring pastes and powders and other scouring preparations	15	10
3405.90.00	- Other	15	10
<b>3406.00.00</b>	<b>Candles, tapers and the like</b>	20	10
<b>3407.00</b>	<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate):</b>		
3407.00.10	- Modelling pastes	20	10
3407.00.20	- "Dental wax" or "Dental impression compounds"	15	10
3407.00.90	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	10	10

**CHAPTER 35**  
**ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES**

**NOTES**

1. This Chapter does not cover:
  - a) yeasts (heading No. 2102);
  - b) blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - c) enzymatic preparations for pre-tanning (heading No. 3202);
  - d) enzymatic soaking or washing preparations or other products of Chapter 34;
  - e) hardened proteins (heading No. 3913); or
  - f) gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading No. 3505, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.  
Such products with a reducing sugar content exceeding 10% fall in heading No. 1702.

Code	Description of Goods	CET	BoI
<b>35.01</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>		
3501.10.00	- Casein	10	10
3501.90	- Other:		
3501.90.10	- - Casein glues	10	10
3501.90.90	- - Other	10	10
<b>35.02</b>	<b>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:</b>		
	- Egg albumin:		
3502.11.00	- - Dried	10	10
3502.19.00	- - Other	10	10
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	10	10
3502.90	- Other:		
3502.90.10	- - Albumins	10	10
3502.90.90	- - Albuminates and other albumin derivatives	10	10
<b>3503.00</b>	<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01:</b>		
3503.00.10	- Gelatin and gelatin derivatives	10	10
3503.00.20	- Isinglass; other glues of animal origin	10	10
<b>3504.00</b>	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:</b>		
3504.00.10	- Peptones and their derivatives	10	10
3504.00.90	- Other	10	10
<b>35.05</b>	<b>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>		
3505.10.00	- Dextrins and other modified starches	20	10
3505.20.00	- Glues	20	10
<b>35.06</b>	<b>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:</b>		
3506.10.00	- 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	15	10
	- Other:		
3506.91.00	- - Adhesives based on rubber or plastics (including artificial resins)	15	10
3506.99.00	- - Other	15	10
<b>35.07</b>	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>		
3507.10.00	- Rennet and concentrates thereof	10	10
3507.90	- Other:		
	- - Pancreatic enzymes and concentrates thereof:		
3507.90.11	- - - Trypsin	10	10
3507.90.12	- - - Chymotrypsin	10	10
3507.90.13	- - - Pancreatin	10	10
3507.90.19	- - - Other	10	10
3507.90.20	- - Pepsin and concentrates thereof	10	10
3507.90.30	- - Papain	10	10
3507.90.40	- - Other enzymes and concentrates thereof	10	10
3507.90.50	- - Enzymatic preparations for tenderizing meat	10	10
3507.90.60	- - Enzymatic preparations for clarifying beverages	10	10
3507.90.90	- - Other	10	10

**CHAPTER 36**  
**EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;**  
**CERTAIN COMBUSTIBLE PREPARATIONS**

**NOTES**

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 a) or b) below.
2. The expression “articles of combustible materials” in heading No. 3606 applies only to:
  - a) metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - b) liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - c) resin torches, firelighters and the like.

Code	Description of Goods	CET	BoI
<b>3601.00.00</b>	<b>Propellant powders</b>	10	10
<b>3602.00</b>	<b>Prepared explosives, other than propellant powders:</b>		
	- Based on organic nitrate derivatives:		
3602.00.11	- - Dynamite	10	10
3602.00.19	- - Other	10	10
3602.00.20	- Based on ammonium nitrate	10	10
3602.00.90	- Other	10	10
<b>3603.00</b>	<b>Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators:</b>		
3603.00.10	- Safety fuses	10	10
3603.00.20	- Detonating fuses	10	10
3603.00.30	- Detonators	10	10
3603.00.40	- Percussion caps	10	10
3603.00.50	- Igniters	10	10
3603.00.60	- Electric detonators	10	10
<b>36.04</b>	<b>Fireworks, signalling flares, rain rockets, fog signals, and other pyrotechnic articles:</b>		
3604.10.00	- Fireworks	10	10
3604.90.00	- Other	15	10
<b>3605.00.00</b>	<b>Matches, other than pyrotechnic articles of heading No. 36.04</b>	20	10
<b>36.06</b>	<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter:</b>		
3606.10.00	- 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>	15	10
3606.90	- Other:		
3606.90.10	- - Ferro-cerium and other pyrophoric alloys in all forms	10	10
3606.90.90	- - Other	10	10

**CHAPTER 37**  
**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS**

**NOTES**

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Code	Description of Goods	CET	BoI
<b>37.01</b>	<b>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</b>		
3701.10.00	- For X-ray	10	10
3701.20.00	- Instant print film	10	10
3701.30	- Other plates and film, with any side exceeding 255 cm:		
3701.30.10	-- Metallic plates for graphic arts	10	10
3701.30.90	-- Other	10	10
	- Other:		
3701.91.00	-- For colour photography (polychrome)	10	10
3701.99.00	-- Other	10	10
<b>37.02</b>	<b>Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed:</b>		
3702.10.00	- For X-ray	10	10
3702.20.00	- Instant print film	10	10
	- Other film, without sprocket holes, of a width not exceeding 105 mm:		
3702.31.00	-- For colour photography (polychrome)	10	10
3702.32.00	-- Other, with silver halide emulsion	10	10
3702.39.00	-- Other	10	10
	- Other film, without sprocket holes, of a width exceeding 105 mm:		
3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10	10
3702.42.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	10	10
3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	10	10
3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	10	10
	- Other film, for colour photography (polychrome):		
3702.51.00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	10
3702.52.00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	10	10
3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	10
3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m, other than for slides	10	10
3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	10
3702.56.00	-- Of a width exceeding 35 mm	10	10
	- Other:		
3702.91.00	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m	10	10
3702.92.00	-- Of a width not exceeding 16 mm and of a length exceeding 14 m	10	10
3702.93.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10	10
3702.94.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	10
3702.95.00	-- Of a width exceeding 35 mm	10	10
<b>37.03</b>	<b>Photographic paper, paperboard and textiles, sensitized, unexposed:</b>		
3703.10.00	- In rolls of a width exceeding 610 mm	10	10
3703.20.00	- Other, for colour photography (polychrome)	10	10
3703.90.00	- Other	10	10
<b>3704.00.00</b>	<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed</b>	10	10
<b>37.05</b>	<b>Photographic plates and film, exposed and developed, other than cinematographic film:</b>		
3705.10.00	- For offset reproduction	10	10
3705.20.00	- Microfilms	10	10
3705.90.00	- Other	10	10
<b>37.06</b>	<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track:</b>		
3706.10.00	- Of a width of 35 mm or more	10	10
3706.90.00	- Other	10	10
<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>		
3707.10.00	- Sensitizing emulsions	10	10
3707.90.00	- Other	10	10

**CHAPTER 38**  
**MISCELLANEOUS CHEMICAL PRODUCTS**

**NOTES**

1. This Chapter does not cover:
  - a) Separate chemically defined elements or compounds with the exception of the following:
    - 1) artificial graphite (heading No. 3801);
    - 2) insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products put up as described in heading No. 3808;
    - 3) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 3813);
    - 4) products specified in Note 2 a) or 2 c) below;
  - b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 2106);
  - c) Medicaments (heading No. 3003 or 3004); or
  - d) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading No. 2620), spent catalysts of a kind used principally for the recovery of precious metal (heading No. 7112) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. Heading No. 3824 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).

Code	Description of Goods	CET	Bol
<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>		
3801.10.00	- Artificial graphite	5	10
3801.20.00	- Colloidal or semi-colloidal graphite	5	10
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5	10
3801.90.00	- Other	5	10
<b>38.02</b>	<b>Activated carbon; activated natural mineral products; animal black, including spent animal black:</b>		
3802.10.00	- Activated carbon	5	10
3802.90	- Other:		
3802.90.10	- - Activated siliceous fossil meals (for example, Kieselguhr, tripolite, diatomite)	5	10
3802.90.20	- - Animal black, including spent animal black	5	10
3802.90.90	- - Other	5	10
<b>3803.00.00</b>	<b>Tall oil, whether or not refined</b>	5	10
<b>3804.00</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 No. 38.03:</b>		
3804.00.10	- Lignin sulphonates	5	10
3804.00.90	- Other	5	10
<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 <math>\alpha</math>-terpineol as the main constituent:</b>		
3805.10	- Gum, wood or sulphate turpentine oils:		
3805.10.10	- - Gum turpentine oils	5	10
3805.10.20	- - Wood or sulphate turpentine oils	5	10
3805.20.00	- Pine oils	5	10
3805.90.00	- Other	5	10
<b>38.06</b>	<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums:</b>		
3806.10.00	- Rosin and resin acids	5	10
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	10
3806.30.00	- Ester gums	5	10
3806.90	- Other:		
3806.90.30	- - Rosin spirit and rosin oils	5	10
3806.90.40	- - Run gums	5	10
3806.90.90	- - Other	5	10
<b>3807.00.00</b>	<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar compounds based on rosin, resin acids or on vegetable pitch</b>	5	10

Code	Description of Goods	CET	BoI
<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>		
3808.10	- Insecticides:		
	-- Put up in forms or packings for retail sale or as articles:		
3808.10.11	--- Based on permethrin or cypermethrin or other synthetic pyrethrum substitutes	10	10
3808.10.19	--- Other	10	10
	-- Other:		
3808.10.91	--- Based on pyrethrum	10	10
3808.10.92	--- Based on permethrin or cypermethrin or other synthetic pyrethrum substitutes	10	10
3808.10.99	--- Other	10	10
3808.20	- Fungicides:		
3808.20.10	-- Put up in forms or packings for retail sale or as articles	10	10
3808.20.20	-- Otherwise put up, based on copper compounds	10	10
3808.20.90	-- Other	10	10
3808.30	- Herbicides, anti-sprouting products and plant-growth regulators:		
3808.30.10	-- Put up in forms or packings for retail sale or as articles	10	10
3808.30.90	-- Other	10	10
3808.40	- Disinfectants:		
3808.40.10	-- Put up in forms or packings for retail sale or as articles	10	10
3808.40.90	-- Other	10	10
3808.90	- Other:		
3808.90.10	-- Put up in forms or packings for retail sale or as articles	10	10
3808.90.90	-- Other	10	10
<b>38.09</b>	<b>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:</b>		
3809.10.00	- With a basis of amylaceous substances	10	10
	- Other:		
3809.91.00	-- Of a kind used in the textile or like industries	10	10
3809.92.00	-- Of a kind used in the paper or like industries	10	10
3809.93.00	-- Of a kind used in the leather or like industries	10	10
<b>38.10</b>	<b>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:</b>		
3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:		
3810.10.10	-- Pickling preparations for metal surfaces	10	10
3810.10.20	-- Soldering, brazing or welding powders and pastes based on tin, lead or antimony alloys	10	10
3810.10.90	-- Other	10	10
3810.90	- Other:		
3810.90.10	-- Fluxes and other auxiliary preparations for soldering, brazing or welding	10	10
3810.90.20	-- Preparations of a kind used as cores or coatings for welding electrodes or rods	10	10
<b>38.11</b>	<b>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:</b>		
	- Anti-knock preparations:		
3811.11.00	-- Based on lead compounds	10	10
3811.19.00	-- Other	10	10
	- Additives for lubricating oils:		
3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals:		
3811.21.10	--- Viscosity improvers, whether or not mixed with other additives	10	10
3811.21.20	--- Detergents and dispersants, whether or not mixed with other additives, other than viscosity improvers	10	10
3811.21.90	--- Other	10	10
3811.29.00	-- Other	10	10
3811.90.00	- Other	10	10
<b>38.12</b>	<b>Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:</b>		
3812.10.00	- Prepared rubber accelerators	10	10
3812.20.00	- Compound plasticizers for rubber or plastics	10	10
3812.30	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics:		
3812.30.10	-- Anti-oxidizing preparations	10	10
3812.30.90	-- Other	10	10
<b>3813.00.00</b>	<b>Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades</b>	10	10
<b>3814.00.00</b>	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers</b>	10	10

Code	Description of Goods	CET	BoI
<b>38.15</b>	<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:</b>		
	- Supported catalysts:		
3815.11.00	-- With nickel or nickel compounds as the active substance	10	10
3815.12.00	-- With precious metal or precious metal compounds as the active substance	10	10
3815.19.00	-- Other	10	10
3815.90.00	- Other	10	10
<b>3816.00.00</b>	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01</b>	10	10
<b>38.17</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02:</b>		
	- Mixed alkylbenzenes:		
3817.10	-- Dodecylbenzene	15	10
3817.10.10	-- Tridecylbenzene	15	10
3817.10.20	-- Other	15	10
3817.10.90	- Mixed alkylnaphthalenes	10	10
3817.20.00			
<b>3818.00.00</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>	10	10
<b>3819.00.00</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>	10	10
<b>3820.00.00</b>	<b>Anti-freezing preparations and prepared de-icing fluids</b>	10	10
<b>3821.00.00</b>	<b>Prepared culture media for development of micro-organisms</b>	5	10
<b>3822.00</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 No. 30.02 or 30.06:</b>		
	- Diagnostic:		
3822.00.11	-- On a backing of paper or paperboard	5	10
3822.00.19	-- Other	5	10
	- Laboratory:		
3822.00.21	-- On a backing of paper or paperboard	5	10
3822.00.29	-- Other	5	10
<b>38.23</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b>		
	- Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	-- Stearic acid	15	10
3823.12.00	-- Oleic acid	15	10
3823.13.00	-- Tall oil fatty acids	15	10
3823.19.00	-- Other	15	10
3823.70	- Industrial fatty alcohols:		
3823.70.10	-- Lauryl alcohol	15	10
3823.70.20	-- Cetyl alcohol	15	10
3823.70.30	-- Stearyl alcohol	15	10
3823.70.40	-- Oleyl alcohol	15	10
3823.70.90	-- Other	15	10
<b>38.24</b>	<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; residual products of the chemical or allied industries, not elsewhere specified or included:</b>		
	- Prepared binders for foundry moulds or cores	10	10
3824.10.00	- Naphthenic acids, their water-insoluble salts and their esters	10	10
3824.20.00	- Non-agglomerated metal carbides mixed together or with metallic binders	10	10
3824.30.00	- Prepared additives for cements, mortars or concretes	10	10
3824.40.00	- Non-refractory mortars and concretes	10	10
3824.50.00	- Sorbitol other than that of subheading No. 2905.44.00	15	10
3824.60.00	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824.71.00	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	10	10
3824.79.00	-- Other	10	10
3824.90	- Other:		
	-- Petroleum sulphonates; fusel oil; Dippel's oil; ammoniacal gas liquors and spent oxide:		
3824.90.11	--- Petroleum sulphonates	10	10
3824.90.12	--- Fusel oil; Dippel's oil	10	10
3824.90.13	--- Ammoniacal gas liquors and spent oxide	10	10
	-- Chloroparaffin; mixed low molecular weight poly(ethylene glycol):		
3824.90.21	--- Chloroparaffins	10	10
3824.90.22	--- Mixed low molecular weight poly(ethylene glycol)	10	10
	-- Anti-scaling preparations; preparations for clarifying wines and other liquids:		
3824.90.31	--- Anti-scaling preparations	10	10
3824.90.32	--- Preparations for clarifying wines and other liquids	10	10

Code	Description of Goods	CET	BoI
3824.90.40	-- Fusible ceramic firing testers; soda-lime; hydrated silica gel; alkaline iron oxide; copying pastes with a basis of gelatine	10	10
3824.90.50	-- Grey oxide or black oxide for the manufacture of accumulator plates	10	10
3824.90.60	-- Preparations for well-perforating fluids	10	10
3824.90.70	-- Preparations for concentrating minerals, other than those containing xanthates	10	10
	-- Other:		
3824.90.91	--- Maneb, Zineb, Propineb, Mancozeb	10	10
3824.90.92	--- Ferrites with agglomerants, in granules	10	10
3824.90.93	--- Ion exchangers	10	10
3824.90.94	--- Compound hardeners	10	10
3824.90.95	--- Phosphoric acid, not isolated, whether or not concentrated, of a P <sub>2</sub> O <sub>5</sub> content not exceeding 54%	10	10
3824.90.99	--- Other	10	10

## SECTION VII PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

### NOTES

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - b) presented together; and
  - c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading No. 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

## CHAPTER 39 PLASTICS AND ARTICLES THEREOF

### NOTES

1. Throughout the Nomenclature the expression "plastics" means those materials of headings Nos. 3901 to 3914 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) 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 vulcanized fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
2. This Chapter does not cover:
  - a) waxes of heading No. 2712 or 3404;
  - b) separate chemically defined organic compounds (Chapter 29);
  - c) heparin or its salts (heading No. 3001);
  - d) solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading No. 3208); stamping foils of heading No. 3212;
  - e) organic surface-active agents or preparations of heading No. 3402;
  - f) run gums or ester gums (heading No. 3806);
  - g) diagnostic or laboratory reagents on a backing of plastics (heading No. 3822);
  - h) synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
  - ij) saddlery or harness (heading No. 4201) or trunks, suitcases, hand-bags or other containers of heading No. 4202;
  - k) plaits, wickerwork or other articles of Chapter 46;
  - l) wall coverings of heading No. 4814;
  - m) goods of Section XI (textiles and textile articles);
  - n) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
  - o) imitation jewellery of heading No. 7117;
  - p) articles of Section XVI (machines and mechanical or electrical appliances);
  - q) parts of aircraft or vehicles of Section XVII;
  - r) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
  - s) articles of Chapter 91 (for example, clock or watch cases);
  - t) articles of Chapter 92 (for example, musical instruments or parts thereof);
  - u) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
  - v) articles of Chapter 95 (for example, toys, games, sports requisites); or
  - w) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings Nos. 3901 to 3911 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 Nos. 3901 and 3902);
  - b) resins, not highly polymerized, of the coumarone-indene type (heading No. 3911);
  - c) other synthetic polymers with an average of at least 5 monomer units;
  - d) silicones (heading No. 3910);
  - e) resols (heading No. 3909) 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 Nos. 3901 to 3914, the expression "primary forms" applies only to the following forms:
  - a) liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading No. 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 3901 to 3914).
8. For the purpose of heading No. 3917, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading No. 3918, 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 Nos. 3920 and 3921, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading No. 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
  - a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;
  - b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - c) gutters and fittings therefor;
  - d) doors, windows and their frames and thresholds for doors;
  - e) balconies, balustrades, fencing, gates and similar barriers;
  - f) shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
  - g) large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
  - h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and
  - ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### SUBHEADING NOTE

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
  - a) Where there is a subheading named "Other" in the same series:
    - 1) The designation in a subheading of a polymer by the prefix "poly" (e.g., polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.
    - 2) The copolymers named in subheadings Nos. 3901 30, 3903 20, 3903 30 and 3904 30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
    - 3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
    - 4) Polymers not meeting 1), 2) or 3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
  - b) Where there is no subheading named "Other" in the same series:
    - 1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
    - 2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

Code	Description of Goods	CET	BoI
<b>I. PRIMARY FORMS</b>			
<b>39.01</b>	<b>Polymers of ethylene, in primary forms:</b>		
3901.10.00	- Polyethylene having a specific gravity of less than 0.94	15	10
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	15	10
3901.30.00	- Ethylene-vinyl acetate copolymers	15	10
3901.90.00	- Other	15	10
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms:</b>		
3902.10.00	- Polypropylene	15	10
3902.20.00	- Polyisobutylene	15	10
3902.30.00	- Propylene copolymers	15	10
3902.90.00	- Other	15	10
<b>39.03</b>	<b>Polymers of styrene, in primary forms:</b>		
	- Polystyrene:		
3903.11.00	-- Expansible	15	10
3903.19.00	-- Other	15	10
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	15	10
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	15	10
3903.90.00	- Other	15	10
<b>39.04</b>	<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms:</b>		
3904.10	- Polyvinyl chloride, not mixed with any other substances:		
3904.10.10	-- Obtained by emulsion polymerization	15	10
3904.10.20	-- Obtained by suspension polymerization	15	10
3904.10.90	-- Other	15	10
	- Other polyvinyl chloride:		
3904.21.00	-- Non-plasticized	15	10
3904.22.00	-- Plasticized	15	10
3904.30	- Vinyl chloride-vinyl acetate copolymers:		
3904.30.10	-- Not mixed with other substances	15	10
3904.30.90	-- Other	15	10
3904.40.00	- Other vinyl chloride polymers	15	10
3904.50.00	- Vinylidene chloride polymers	15	10
	- Fluoro-polymers:		
3904.61.00	-- Polytetrafluoroethylene	15	10
3904.69.00	-- Other	15	10
3904.90.00	- Other	15	10
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:</b>		
	- Vinyl polyacetate:		
3905.12.00	-- In aqueous solution	15	10
3905.19.00	-- Other	15	10
	- Copolymers of vinyl acetate:		
3905.21.00	-- In aqueous solution	15	10
3905.29.00	-- Other	15	10
3905.30.00	- Polyvinyl alcohol, whether or not containing unhydrolysed acetate groups	15	10
	- Other:		
3905.91.00	-- Copolymers	15	10
3905.99	-- Other:		
3905.99.10	--- Polyvinylbutyral	15	10
3905.99.90	--- Other	15	10
<b>39.06</b>	<b>Acrylic polymers in primary forms:</b>		
3906.10.00	- Polymethyl methacrylate	15	10
3906.90	- Other:		
3906.90.10	-- Polyacrylonitrile	15	10
3906.90.90	-- Other	15	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>		
3907.10.00	- Polyacetals	15	10
3907.20	- Other polyethers:		
3907.20.10	-- Polyethylene glycol	15	10
3907.20.20	-- Polypropylene glycol	15	10
3907.20.30	-- Polyether polyols derived from propylene oxide	15	10
3907.20.90	-- Other	15	10
3907.30.00	- Epoxide resins	15	10
3907.40.00	- Polycarbonates	15	10
3907.50.00	- Alkyd resins	15	10
3907.60.00	- Polyethylene terephthalate	15	10
	- Other polyesters:		
3907.91.00	-- Unsaturated	15	10
3907.99.00	-- Other	15	10

Code	Description of Goods	CET	BoI
<b>39.08</b>	<b>Polyamides in primary forms:</b>		
3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10, or -6,12:		
3908.10.10	- - Polyamide-6 (polycaprolactam)	15	10
3908.10.90	- - Other	15	10
3908.90.00	- Other	15	10
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms:</b>		
3909.10.00	- Urea resins; thiourea resins	15	10
3909.20	- Melamine resins:		
3909.20.10	- - Melamine formaldehyde	15	10
3909.20.90	- - Other	15	10
3909.30.00	- Other amino-resins	15	10
3909.40.00	- Phenolic resins:	15	10
3909.50.00	- Polyurethanes	15	10
<b>3910.00</b>	<b>Silicones in primary forms:</b>		
3910.00.10	- Dispersions (emulsions or suspensions) or solutions	10	10
3910.00.90	- Other	10	10
<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>		
3911.10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes:		
3911.10.10	- - Coumarone-indene resins	10	10
3911.10.90	- - Other	10	10
3911.90.00	- Other	10	10
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:</b>		
	- Cellulose acetates:		
3912.11.00	- - Non-plasticized	10	10
3912.12.00	- - Plasticized	10	10
3912.20	- Cellulose nitrates (including collodions):		
3912.20.10	- - Collodions and other solutions and dispersions (emulsions or suspensions)	10	10
3912.20.90	- - Other	10	10
	- Cellulose ethers:		
3912.31.00	- - Carboxymethylcellulose and its salts	10	10
3912.39.00	- - Other	10	10
3912.90.00	- Other	10	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>		
3913.10.00	- Alginic acid, its salts and esters:	10	10
3913.90	- Other:		
3913.90.10	- - Chlorinated rubber	10	10
3913.90.30	- - Other chemical derivatives of natural rubber	10	10
3913.90.40	- - Other modified natural polymers	10	10
3913.90.90	- - Other	10	10
<b>3914.00.00</b>	<b>Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms</b>	10	10
	<b>II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>		
<b>39.15</b>	<b>Waste, parings and scrap, of plastics:</b>		
3915.10.00	- Of polymers of ethylene	15	10
3915.20.00	- Of polymers of styrene	15	10
3915.30.00	- Of polymers of vinyl chloride	15	10
3915.90.00	- Of other plastics	15	10
<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>		
3916.10.00	- Of polymers of ethylene	15	10
3916.20.00	- Of polymers of vinyl chloride	15	10
3916.90.00	- Of other plastics	15	10
<b>39.17</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:</b>		
3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	15	10
	- Tubes, pipes and hoses, rigid:		
3917.21.00	- - Of polymers of ethylene	20	10
3917.22.00	- - Of polymers of propylene	20	10
3917.23.00	- - Of polymers of vinyl chloride	20	10
3917.29	- - Of other plastics:		
3917.29.10	- - - Of vulcanized fibre	20	10
3917.29.90	- - - Other	15	10
	- Other tubes, pipes and hoses:		
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15	10

Code	Description of Goods	CET	BoI
3917.32	-- Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	--- Artificial guts (sausage casings), other than those of subheading No. 3917.10.00	15	10
3917.32.90	--- Other	15	10
3917.33.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	20	10
3917.39.00	-- Other	15	10
3917.40.00	- Fittings	20	10
<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>		
3918.10	- Of polymers of vinyl chloride:		
3918.10.10	-- Floor coverings	20	10
3918.10.90	-- Other	20	10
3918.90	- Of other plastics:		
3918.90.10	-- Floor coverings	20	10
3918.90.90	-- Other	20	10
<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>		
3919.10.00	- In rolls of a width not exceeding 20 cm:	20	10
3919.90.00	- Other	20	10
<b>39.20</b>	<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:</b>		
3920.10.00	- Of polymers of ethylene	20	10
3920.20.00	- Of polymers of propylene	20	10
3920.30.00	- Of polymers of styrene	20	10
	- Of polymers of vinyl chloride:		
3920.41.00	-- Rigid	20	10
3920.42.00	-- Flexible	20	10
	- Of acrylic polymers:		
3920.51.00	-- Of polymethyl methacrylate	20	10
3920.59.00	-- Other	20	10
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	-- Of polycarbonates	20	10
3920.62.00	-- Of polyethylene terephthalate	20	10
3920.63.00	-- Of unsaturated polyesters	20	10
3920.69.00	-- Of other polyesters	20	10
	- Of cellulose or its chemical derivatives:		
3920.71.00	-- Of regenerated cellulose	15	10
3920.72.00	-- Of vulcanized fibre	15	10
3920.73.00	-- Of cellulose acetate	15	10
3920.79.00	-- Of other cellulose derivatives	15	10
	- Of other plastics:		
3920.91.00	-- Of polyvinyl butyral	20	10
3920.92.00	-- Of polyamides	20	10
3920.93.00	-- Of amino-resins	20	10
3920.94.00	-- Of phenolic resins	20	10
3920.99.00	-- Of other plastics	20	10
<b>39.21</b>	<b>Other plates, sheets, film, foil and strip, of plastics:</b>		
	- Cellular:		
3921.11.00	-- Of polymers of styrene	20	10
3921.12.00	-- Of polymers of vinyl chloride	20	10
3921.13.00	-- Of polyurethanes	20	10
3921.14.00	-- Of regenerated cellulose	15	10
3921.19.00	-- Of other plastics	20	10
3921.90.00	- Other	20	10
<b>39.22</b>	<b>Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:</b>		
3922.10	- Baths, shower-baths and wash-basins:		
3922.10.10	-- Baths, of plastics, reinforced with fibreglass	20	10
3922.10.90	-- Other	20	10
3922.20.00	- Lavatory seats and covers	20	10
3922.90.00	- Other	20	10
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:</b>		
3923.10.00	- Boxes, cases, crates and similar articles	20	10
	- Sacks and bags (including cones):		
3923.21.00	-- Of polymers of ethylene	20	10
3923.29.00	-- Of other plastics	20	10
3923.30	- Carboys, bottles, flasks and similar articles:		
3923.30.10	-- Of a capacity of 18.9 litres (5 gal.) or more	20	10
3923.30.90	-- Other	20	10
3923.40.00	- Spools, cops, bobbins and similar supports	20	10
3923.50.00	- Stoppers, lids, caps, and other closures	20	10
3923.90.00	- Other	20	10

Code	Description of Goods	CET	Bol
<b>39.24</b>	<b>Tableware, kitchenware, other household articles and toilet articles, of plastics:</b>		
3924.10	- Tableware and kitchenware		
3924.10.10	- - Baby's bottles	20	10
3924.10.90	- - Other	20	10
3924.90.00	- Other	20	10
<b>39.25</b>	<b>Builders' ware of plastics, not elsewhere specified or included:</b>		
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	20	10
3925.20.00	- Doors, windows and their frames and thresholds for doors	20	10
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	20	10
3925.90.00	- Other	20	10
<b>39.26</b>	<b>Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14:</b>		
3926.10.00	- Office or school supplies	20	10
3926.20.00	- Articles of apparel and clothing accessories (including gloves)	20	10
3926.30.00	- Fittings for furniture, coachwork or the like	20	10
3926.40.00	- Statuettes and other ornaments	20	10
3926.90	- Other:		
3926.90.10	- - Floats for fishing nets	15	10
3926.90.20	- - Stays and the like for corsets, articles of apparel and clothing accessories	15	10
3926.90.30	- - Screws, bolts, washers and similar fittings of general use	20	10
3926.90.40	- - Gaskets, washers and other seals	20	10
3926.90.50	- - Colostomy bags	5	10
3926.90.60	- - Noise attenuation protectors	20	10
3926.90.90	- - Other	20	10

## 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 vulcanized or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
  - a) goods of Section XI (textiles and textile articles);
  - b) footwear or parts thereof of Chapter 64;
  - c) headgear or parts thereof (including bathing caps) of Chapter 65;
  - d) mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - e) articles of Chapter 90, 92, 94 or 96; or
  - f) articles of Chapter 95 (other than sports gloves and articles of headings Nos. 4011 to 4013).
3. In headings Nos. 4001 to 4003 and 4005, the expression “primary forms” applies only to the following forms:
  - a) liquids and pastes (including latex, whether or not pre-vulcanized, and other dispersions and solutions);
  - b) blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading No. 4002, the expression “synthetic rubber” applies to:
  - a) unsaturated synthetic substances which can be irreversibly transformed by vulcanization 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 vulcanizing 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, plasticizers and fillers, is not permitted;
  - b) thioplasts (TM); and
  - c) natural rubber modified by grafting or mixing with plastics, depolymerized natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery in a) above.
5. a) Headings Nos. 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
  - i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanized rubber latex);
  - ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - iii) plasticizers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under b);b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 4001 or 4002, 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, peptizers, preservatives, stabilizers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading No. 4004, 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 vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 4008.
8. Heading No. 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings Nos. 4001, 4002, 4003, 4005 and 4008, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.  
In heading No. 4008 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Code	Description of Goods	CET	BoI
<b>40.01</b>	<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:</b>		
4001.10.00	- Natural rubber latex, whether or not pre-vulcanized	5	10
	- Natural rubber in other forms:		
4001.21.00	-- Smoked sheets	5	10
4001.22.00	-- Technically specified natural rubber (TSNR)	5	10
4001.29	-- Other:		
4001.29.10	--- Crepe sheets	5	10
4001.29.20	--- Re-agglomerated rubber granules	5	10
4001.29.90	--- Other	10	10
4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	10
<b>40.02</b>	<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:</b>		
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11	-- Latex:		
4002.11.10	--- Of styrene-butadiene rubber (SBR)	10	10
4002.11.20	--- Of carboxylated styrene-butadiene rubber (XSBR)	10	10
4002.19	-- Other:		
	--- Styrene-butadiene rubber (SBR):		
4002.19.11	---- In primary forms	10	10
4002.19.12	---- In plates, sheets or strip	10	10
	--- Carboxylated styrene-butadiene rubber (XSBR):		
4002.19.21	---- In primary forms	10	10
4002.19.22	---- In plates, sheets or strip	10	10
4002.20	- Butadiene rubber (BR):		
4002.20.10	-- Latex	10	10
	-- Other:		
4002.20.91	--- In primary forms	10	10
4002.20.92	--- In plates, sheets or strip	10	10
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene rubber (CIIR or BIIR):		
4002.31	-- Isobutene-isoprene (butyl) rubber (IIR):		
4002.31.10	--- Latex	10	10
	--- Other:		
4002.31.91	---- In primary forms	10	10
4002.31.92	---- In plates, sheets or strip	10	10
4002.39	-- Other:		
4002.39.10	--- Latex	10	10
	--- Other:		
4002.39.91	---- In primary forms	10	10
4002.39.92	---- In plates, sheets or strip	10	10
	- Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	-- Latex	10	10
4002.49	-- Other:		
4002.49.10	--- In primary forms	10	10
4002.49.20	--- In plates, sheets or strip	10	10
	- Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	-- Latex	10	10
4002.59	-- Other:		
4002.59.10	--- In primary forms	10	10
4002.59.20	--- In plates, sheets or strip	10	10
4002.60	- Isoprene rubber (IR):		
4002.60.10	-- Latex	10	10
	-- Other:		
4002.60.91	--- In primary forms	10	10
4002.60.92	--- In plates, sheets or strip	10	10
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):		
4002.70.10	-- Latex	10	10
	-- Other:		
4002.70.91	--- In primary forms	10	10
4002.70.92	--- In plates, sheets or strip	10	10
4002.80.00	- Mixtures of any product of heading No. 40.01 with any product of this heading	10	10
	- Other:		
4002.91.00	-- Latex	10	10
4002.99	-- Other:		
4002.99.10	--- In primary forms	10	10
4002.99.20	--- In plates, sheets or strip	10	10
<b>4003.00.00</b>	<b>Reclaimed rubber in primary forms or in plates, sheets or strip</b>	10	10
<b>4004.00.00</b>	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom</b>	10	10
<b>40.05</b>	<b>Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:</b>		
4005.10.00	- Compounded with carbon black or silica	15	10
4005.20.00	- Solutions; dispersions other than those of subheading No. 4005.10.00	15	10

Code	Description of Goods	CET	BoI
4005.91	- Other:		
4005.91.10	-- Plates, sheets and strip:		
4005.91.90	--- Chewing gum base	15	10
4005.99	--- Other	15	10
4005.99.10	- - Other:		
4005.99.90	--- Chewing gum base	10	10
4005.99.90	--- Other	10	10
<b>40.06</b>	<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:</b>		
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	10
4006.90.00	- Other	10	10
<b>4007.00.00</b>	<b>Vulcanized rubber thread and cord</b>	15	10
<b>40.08</b>	<b>Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber:</b>		
	- Of cellular rubber:		
4008.11	-- Plates, sheets and strip:		
4008.11.10	--- Not combined with other materials	15	10
4008.11.20	--- Combined with other materials	15	10
4008.19.00	-- Other	15	10
	- Of non-cellular rubber:		
4008.21	-- Plates, sheets and strip:		
4008.21.10	--- Not combined with other materials	15	10
	--- Combined with other materials:		
4008.21.21	---- Printer's blankets	15	10
4008.21.29	---- Other	15	10
4008.29.00	-- Other	15	10
<b>40.09</b>	<b>Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):</b>		
4009.10.00	- Not reinforced or otherwise combined with other materials, without fittings	15	10
4009.20.00	- Reinforced or otherwise combined only with metal, without fittings	15	10
4009.30.00	- Reinforced or otherwise combined only with textile materials, without fittings	15	10
4009.40.00	- Reinforced or otherwise combined with other materials, without fittings	15	10
4009.50.00	- With fittings	15	10
<b>40.10</b>	<b>Conveyor or transmission belts or belting, of vulcanized rubber:</b>		
	- Conveyor belts or belting:		
4010.11.00	-- Reinforced only with metal	15	10
4010.12.00	-- Reinforced only with textile materials	15	10
4010.13.00	-- Reinforced only with plastics	15	10
4010.19.00	-- Other	15	10
	- Transmission belts or belting:		
4010.21.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of a circumference exceeding 60 cm but not exceeding 180 cm	15	10
4010.22.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of a circumference exceeding 180 cm but not exceeding 240 cm	15	10
4010.23.00	-- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm:	15	10
4010.24.00	-- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	15	10
4010.29.00	-- Other	15	10
<b>40.11</b>	<b>New pneumatic tyres, of rubber:</b>		
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	15	10
4011.20.00	- Of a kind used on buses or lorries	15	10
4011.30.00	- Of a kind used on aircraft	15	10
4011.40.00	- Of a kind used on motorcycles	15	10
4011.50.00	- Of a kind used on bicycles	15	10
	- Other:		
4011.91.00	-- Other, having a "herring-bone" or similar tread	15	10
4011.99.00	-- Other	15	10
<b>40.12</b>	<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber:</b>		
4012.10.00	- Retreaded tyres	15	10
4012.20.00	- Used pneumatic tyres	15	10
4012.90	- Other:		
4012.90.10	-- Tyre flaps	15	10
4012.90.20	-- Solid tyres	15	10
4012.90.30	-- Cushion tyres	15	10
4012.90.40	-- Interchangeable tyre treads	15	10
<b>40.13</b>	<b>Inner tubes, of rubber:</b>		
4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15	10
4013.20.00	- Of a kind used on bicycles	15	10
4013.90.00	- Other	15	10

Code	Description of Goods	CET	BoI
<b>40.14</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:</b>		
4014.10.00	- Sheath contraceptives	5	10
4014.90.00	- Other	15	10
<b>40.15</b>	<b>Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber:</b>		
	- Gloves:		
4015.11.00	-- Surgical	15	10
4015.19	-- Other:		
4015.19.10	--- Radiation-absorbing	20	10
4015.19.90	--- Other	20	10
4015.90	- Other:		
4015.90.10	-- Radiation-absorbing	20	10
4015.90.20	-- Diving suits	20	10
4015.90.90	-- Other	20	10
<b>40.16</b>	<b>Other articles of vulcanized rubber other than hard rubber:</b>		
4016.10.00	- Of cellular rubber	20	10
	- Other:		
4016.91.00	-- Floor coverings and mats	20	10
4016.92.00	-- Erasers:	15	10
4016.93.00	-- Gaskets, washers and other seals	15	10
4016.94.00	-- Boat and dock fenders, whether or not inflatable	15	10
4016.95	-- Other inflatable articles:		
4016.95.10	--- Tanks, whether or not collapsible (containers)	20	10
4016.95.20	--- Bags for machines for vulcanizing and retreading tyres	15	10
4016.95.90	--- Other	20	10
4016.99	-- Other:		
4016.99.10	--- Other articles for technical use	15	10
4016.99.20	--- Parts and fittings for the transport equipment of Section XVII	15	10
4016.99.30	--- Stoppers	15	10
4016.99.40	--- Patches for repairing inner tubes and tyres	15	10
4016.99.50	--- Floats for fishing nets	15	10
4016.99.60	--- Printer's blankets	20	10
4016.99.70	--- Treads, extruded, moulded and vulcanized for retreading	15	10
4016.99.90	--- Other	20	10
<b>4017.00.00</b>	<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber</b>	15	10

**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 No. 0511);
  - b) birdskins or parts of birdskins, with their feathers or down, of heading No. 0505 or 6701; or
  - c) hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 4111.

Code	Description of Goods	CET	BoI
<b>41.01</b>	<b>Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:</b>		
4101.10.00	- Whole hides and skins of bovine, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved:	5	10
	- Other hides and skins of bovine animals, fresh or wet-salted:		
4101.21.00	-- Whole	5	10
4101.22.00	-- Butts and bends	5	10
4101.29.00	-- Other	5	10
4101.30.00	- Other hides and skins of bovine animals, otherwise preserved	5	10
4101.40.00	- Hides and skins of equine animals	5	10
<b>41.02</b>	<b>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:</b>		
4102.10.00	- With wool on	5	10
	- Without wool on:		
4102.21.00	-- Pickled	5	10
4102.29.00	-- Other	5	10
<b>41.03</b>	<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>		
4103.10.00	- Of goats or kids	5	10
4103.20.00	- Of reptiles	5	10
4103.90.00	- Other	5	10
<b>41.04</b>	<b>Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09:</b>		
4104.10.00	- Whole bovine skin leather, of a unit surface area not exceeding 2.6 m <sup>2</sup> (28 square feet)	10	10
	- Other bovine leather and equine leather, tanned or retanned but not further prepared, whether or not split:		
4104.21.00	-- Bovine leather, vegetable pre-tanned	5	10
4104.22.00	-- Bovine leather, otherwise pre-tanned	5	10
4104.29.00	-- Other	10	10
	- Other bovine leather and equine leather, parchment-dressed or prepared after tanning:		
4104.31.00	-- Full grain and grain split	15	10
4104.39.00	-- Other	15	10
<b>41.05</b>	<b>Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09:</b>		
	- Tanned or retanned but not further prepared, whether or not split:		
4105.11.00	-- Vegetable pre-tanned	5	10
4105.12.00	-- Otherwise pre-tanned	5	10
4105.19.00	-- Other	10	10
4105.20.00	- Parchment-dressed or prepared after tanning	10	10
<b>41.06</b>	<b>Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09:</b>		
	- Tanned or retanned but not further prepared, whether or not split:		
4106.11.00	-- Vegetable pre-tanned	5	10

Code	Description of Goods	CET	BoI
4106.12.00	- - Otherwise pre-tanned	5	10
4106.19.00	- - Other	10	10
4106.20.00	- Parchment-dressed or prepared after tanning	10	10
<b>41.07</b>	<b>Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09:</b>		
4107.10.00	- Of swine	5	10
	- Of reptiles:		
4107.21.00	- - Vegetable pre-tanned	5	10
4107.29.00	- - Other	10	10
4107.90.00	- Of other animals	5	10
<b>4108.00.00</b>	<b>Chamois (including combination chamois) leather</b>	15	10
<b>4109.00.00</b>	<b>Patent leather and patent laminated leather; metallized leather</b>	15	10
<b>4110.00.00</b>	<b>Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour</b>	10	10
<b>4111.00.00</b>	<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip whether or not in rolls</b>	10	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 No. 3006);
  - b) articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 4303 or 4304);
  - c) made up articles of netting (heading No. 5608);
  - d) articles of Chapter 64;
  - e) headgear or parts thereof of Chapter 65;
  - f) whips, riding-crops or other articles of heading No. 6602;
  - g) cuff-links, bracelets or other imitation jewellery (heading No. 7117);
  - 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 No. 9209);
  - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - l) articles of Chapter 95 (for example, toys, games, sport requisites); or
  - m) buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 9606.
  
2. A) In addition to the provisions of Note 1 above, heading No. 4202 does not cover:
  - a) bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 3923);
  - b) articles of plaiting materials (heading No. 4602);
 B) Articles of headings Nos. 4202 and 4203 which have parts of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
  
3. For the purposes of heading No. 4203, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 9113).

Code	Description of Goods	CET	Bol
<b>4201.00.00</b>	<b>Saddlery and harness for any animal (including traces, leads, knee-pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material</b>	15	10
<b>42.02</b>	<b>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverage 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 vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper:</b>		
	- Trunks, suit-cases, vanity cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11	-- With outer surface of leather, of composition leather or of patent leather:		
4202.11.10	--- Trunks, suit-cases and vanity-cases	20	10
4202.11.90	--- Other	20	10
4202.12	-- With outer surface of plastics or of textile materials:		
4202.12.10	--- Trunks, suit-cases and vanity-cases	20	10
4202.12.90	--- Other	20	10
4202.19.00	-- Other	20	10
	- Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	-- With outer surface of leather, of composition leather or of patent leather	20	10
4202.22.00	-- With outer surface of plastics or of textile materials	20	10
4202.29.00	-- Other	20	10
	- Articles of a kind normally carried in the pocket or in the handbag:		
4202.31.00	-- With outer surface of leather, of composition leather or of patent leather	20	10
4202.32.00	-- With outer surface of plastics or of textile materials	20	10
4202.39.00	-- Other	20	10
	- Other:		
4202.91	-- With outer surface of leather, of composition leather or of patent leather:		
4202.91.10	--- Travelling-bags and rucksacks	20	10
4202.91.90	--- Other	20	10
4202.92.00	-- With outer surface of plastics or of textile materials	20	10
4202.99	-- Other:		
4202.99.10	--- Travelling-bags and rucksacks	20	10
4202.99.90	--- Other	20	10

Code	Description of Goods	CET	BoI
<b>42.03</b>	<b>Articles of apparel and clothing accessories, of leather or of composition leather:</b>		
4203.10.00	- Articles of apparel:	20	10
	- Gloves, mittens and mitts:		
4203.21.00	- - Specially designed for use in sports	20	10
4203.29.00	- - Other	20	10
4203.30.00	- Belts and bandoliers	20	10
4203.40.00	- Other clothing accessories	20	10
<b>4204.00</b>	<b>Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:</b>		
4204.00.10	- Transmission belts or belting	15	10
4204.00.20	- Conveyor belts or belting	15	10
4204.00.90	- Other	15	10
<b>4205.00.00</b>	<b>Other articles of leather or of composition leather</b>	15	10
<b>42.06</b>	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons:</b>		
4206.10.00	- Catgut	15	10
4206.90.00	- Other	15	10

**CHAPTER 43**  
**FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF**

**NOTES**

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading No. 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
  - a) birdskins or parts of birdskins, with their feathers or down (heading No. 0505 or 6701);
  - b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 c) to that Chapter);
  - c) gloves consisting of leather and furskin or of leather and artificial fur (heading No. 4203);
  - d) articles of Chapter 64;
  - e) headgear or parts thereof of Chapter 65; or
  - f) articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading No. 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 4303 or 4304 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 5801 or 6001).

Code	Description of Goods	CET	BoI
<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 No. 41.01, 41.02 or 41.03:</b>		
4301.10.00	- Of mink, whole, with or without head, tail or paws	5	10
4301.20.00	- Of rabbit or hare, whole, with or without head, tail or paws	5	10
4301.30.00	- 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	10
4301.40.00	- Of beaver, whole, with or without head, tail or paws	5	10
4301.50.00	- Of musk-rat, whole, with or without head, tail or paws	5	10
4301.60.00	- Of fox, whole, with or without head, tail or paws	5	10
4301.70.00	- Of seal, whole, with or without head, tail or paws	5	10
4301.80.00	- Other furskins, whole, with or without head, tail or paws	5	10
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5	10
<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 No. 43.03:</b>		
	- Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	-- Of mink	10	10
4302.12.00	-- Of rabbit or hare	10	10
4302.13.00	-- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	10	10
4302.19.00	-- Other	10	10
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	10	10
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	10	10
<b>43.03</b>	<b>Articles of apparel, clothing accessories and other articles of furskin:</b>		
4303.10.00	- Articles of apparel and clothing accessories	20	10
4303.90.00	- Other	20	10
<b>4304.00.00</b>	<b>Artificial fur and articles thereof</b>	20	10

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

**CHAPTER 44  
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL**

**NOTES**

1. This Chapter does not cover:
  - a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 1211);
  - 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 No. 1401);
  - c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 1404);
  - d) activated charcoal (heading No. 3802);
  - e) articles of heading No. 4202;
  - f) goods of Chapter 46;
  - g) footwear or parts thereof of Chapter 64;
  - h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - ij) goods of heading No. 6808;
  - k) imitation jewellery of heading No. 7117;
  - l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - n) parts of firearms (heading No. 9305);
  - o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - p) articles of Chapter 95 (for example, toys, games, sports requisites);
  - q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 9603; or
  - r) articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings Nos. 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading No. 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading No. 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading No. 4417 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 Nos. 4403 41 to 4403 49, 4407 24 to 4407 29, 4408 31 to 4408 39 and 4412 13 to 4412 99, the expression "tropical wood" means one of the following types of wood:  
Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, 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 Marfim, Pulai, Punah, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Code	Description of Goods	CET	BoI
<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>		
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	5	10
	- Wood in chips or particles:		
4401.21.00	-- Coniferous	5	10
4401.22.00	-- Non-coniferous	5	10
4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5	10
<b>4402.00.00</b>	<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated</b>	5	10
<b>44.03</b>	<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:</b>		
4403.10.00	- Treated with paint, stains, creosote or other preservatives	5	10
4403.20.00	- Other, coniferous	5	10
	- Other, of tropical wood specified in Subheading Note 1 to this Chapter:		
4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	10
4403.49.00	-- Other	5	10
	- Other:		
4403.91.00	-- Of oak ( <i>Quercus spp.</i> )	5	10
4403.92.00	-- Of beech ( <i>Fagus spp.</i> )	5	10
4403.99.00	-- Other	5	10
<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>		
4404.10.00	- Coniferous	10	10
4404.20.00	- Non-coniferous	10	10
<b>4405.00.00</b>	<b>Wood wool and wood flour</b>	10	10
<b>44.06</b>	<b>Railway or tramway sleepers (cross-ties) of wood:</b>		
4406.10.00	- Not impregnated	10	10
4406.90.00	- Other	10	10
<b>44.07</b>	<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm:</b>		
4407.10	- Coniferous:		
4407.10.10	-- Small boards for the manufacture of pencils	10	10
4407.10.90	-- Other	10	10
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
4407.24.00	-- Baboen, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa	10	10
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	10
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	10	10
4407.29.00	-- Other	10	10
	- Other:		
4407.91.00	-- Of oak ( <i>Quercus spp.</i> )	10	10
4407.92.00	-- Of beech ( <i>Fagus spp.</i> )	10	10
4407.99.00	-- Other	10	10
<b>44.08</b>	<b>Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm:</b>		
4408.10	- Coniferous:		
4408.10.10	-- Small boards for the manufacture of pencils	10	10
4408.10.90	-- Other	10	10
	- Of tropical wood specified in Subheading Note 1 to this Chapter:		
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	10
4408.39.00	-- Other	10	10
4408.90.00	- Other	10	10
<b>44.09</b>	<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed:</b>		
4409.10	- Coniferous:		
4409.10.10	-- Strips and friezes for parquet flooring, not assembled	15	10
4409.10.20	-- Moulded (beaded) wood	15	10
4409.10.90	-- Other	15	10
4409.20	- Non-coniferous:		
4409.20.10	-- Strips and friezes for parquet flooring, not assembled	15	10
4409.20.20	-- Moulded (beaded) wood	15	10
4409.20.90	-- Other	15	10
<b>44.10</b>	<b>Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:</b>		
	- Of wood:		
4410.11.00	-- Waferboard, including oriented strand board	15	10

Code	Description of Goods	CET	BoI
4410.19.00	-- Other	15	10
4410.90.00	- Of other ligneous materials	15	10
<b>44.11</b>	<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:</b>		
	- Fibreboard of a density exceeding 0.8 g/cm <sup>3</sup> :		
4411.11.00	-- Not mechanically worked or surface covered	15	10
4411.19.00	-- Other	15	10
	- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :		
4411.21.00	-- Not mechanically worked or surface covered	15	10
4411.29.00	-- Other	15	10
	- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :		
4411.31.00	-- Not mechanically worked or surface covered	15	10
4411.39.00	-- Other	15	10
	- Other:		
4411.91.00	-- Not mechanically worked or surface covered	15	10
4411.99.00	-- Other	15	10
<b>44.12</b>	<b>Plywood, veneered panels and similar laminated wood:</b>		
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:		
4412.13.00	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	15	10
4412.14.00	-- Other, with at least one outer ply of non-coniferous wood	15	10
4412.19.00	-- Other	15	10
	- Other, with at least one outer ply of non-coniferous wood:		
4412.22.00	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	15	10
4412.23.00	-- Other, containing at least one layer of particle board	15	10
4412.29.00	-- Other	15	10
	- Other:		
4412.92.00	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	15	10
4412.93.00	-- Other, containing at least one layer of particle board	15	10
4412.99.00	-- Other	15	10
<b>4413.00.00</b>	<b>Densified wood, in blocks, plates, strips or profile shapes</b>	15	10
<b>4414.00.00</b>	<b>Wooden frames for paintings, photographs, mirrors or similar objects</b>	15	10
<b>44.15</b>	<b>Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood:</b>		
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	15	10
4415.20.00	- Pallets, box pallets and other load boards; pallet collars:	15	10
<b>4416.00.00</b>	<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves</b>	15	10
<b>4417.00</b>	<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:</b>		
4417.00.10	- Tools	15	10
4417.00.20	- Boot or shoe lasts and trees	15	10
4417.00.90	- Other	15	10
<b>44.18</b>	<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes:</b>		
4418.10.00	- Windows, French-windows and their frames	15	10
4418.20.00	- Doors and their frames and thresholds	15	10
4418.30.00	- Parquet panels	15	10
4418.40.00	- Shuttering for concrete constructional work	15	10
4418.50.00	- Shingles and shakes:	15	10
4418.90	- Other:		
4418.90.10	-- Cellular wood panels	15	10
4418.90.90	-- Other	15	10
<b>4419.00.00</b>	<b>Tableware and kitchenware, of wood</b>	20	10
<b>44.20</b>	<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>		
4420.10.00	- Statuettes and other ornaments, of wood	20	10
4420.90.00	- Other	20	10
<b>44.21</b>	<b>Other articles of wood:</b>		
4421.10.00	- Clothes hangers	15	10
4421.90	- Other:		
4421.90.10	-- Spools, cops, bobbins, sewing thread reels and similar articles of turned wood	15	10
4421.90.20	-- Toothpicks	15	10
4421.90.30	-- Small sticks and spoons for confectionery and ice-cream	15	10
4421.90.50	-- Match splints	15	10
4421.90.90	-- Other	15	10

**CHAPTER 45**  
**CORK AND ARTICLES OF CORK**

**NOTE**

1. This Chapter does not cover:
- a) footwear or parts of footwear of Chapter 64;
  - b) headgear or parts of headgear of Chapter 65; or
  - c) articles of Chapter 95 (for example, toys, games, sports requisites).

Code	Description of Goods	CET	BoI
<b>45.01</b>	<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground:</b>		
4501.10.00	- Natural cork, raw or simply prepared	5	10
4501.90.00	- Other	5	10
<b>4502.00.00</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	10
<b>45.03</b>	<b>Articles of natural cork:</b>		
4503.10.00	- Corks and stoppers	10	10
4503.90	- Other:		
4503.90.10	-- Gaskets, washers and other seals	10	10
4503.90.90	-- Other	10	10
<b>45.04</b>	<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:</b>		
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10	10
4504.90	- Other:		
4504.90.10	-- Corks and stoppers	10	10
4504.90.20	-- Gaskets, washers and other seals	10	10
4504.90.90	-- Other	10	10

**CHAPTER 46**  
**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE**  
**AND WICKERWORK**

**NOTES**

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
  - a) wall coverings of heading No. 4814;
  - b) twine, cordage, ropes or cables, plaited or not (heading No. 5607);
  - c) footwear or headgear or parts thereof of Chapter 64 or 65;
  - d) vehicles or bodies for vehicles of basketware (Chapter 87); or
  - e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading No. 4601, 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.

Code	Description of Goods	CET	BoI
<b>46.01</b>	<b>Plaits and similar products of plating 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):</b>		
4601.10.00	- Plaits and similar products of plaiting materials, whether or not assembled into strips	15	10
4601.20.00	- Mats, matting and screens of vegetable materials	20	10
	- Other:		
4601.91.00	-- Of vegetable materials	20	10
4601.99.00	-- Other	20	10
<b>46.02</b>	<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah:</b>		
4602.10.00	- Of vegetable materials	20	10
4602.90.00	- Other	20	10

**SECTION X**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF**

**CHAPTER 47**  
**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD**

**NOTE**

1. For the purposes of heading No. 4702, 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.

Code	Description of Goods	CET (%)	BoI
<b>4701.00.00</b>	<b>Mechanical wood pulp</b>	10	10
<b>4702.00.00</b>	<b>Chemical wood pulp, dissolving grades</b>	10	10
<b>47.03</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>		
	- Unbleached:		
4703.11.00	- - Coniferous	10	10
4703.19.00	- - Non-coniferous	10	10
	- Semi-bleached or bleached:		
4703.21.00	- - Coniferous	10	10
4703.29.00	- - Non-coniferous	10	10
<b>47.04</b>	<b>Chemical wood pulp, sulphite, other than dissolving grades:</b>		
	- Unbleached:		
4704.11.00	- - Coniferous	10	10
4704.19.00	- - Non-coniferous	10	10
	- Semi-bleached or bleached:		
4704.21.00	- - Coniferous	10	10
4704.29.00	- - Non-coniferous	10	10
<b>4705.00.00</b>	<b>Semi-chemical wood pulp</b>	10	10
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:</b>		
4706.10.00	- Cotton linters pulp	10	10
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	10	10
	- Other:		
4706.91.00	- - Mechanical	10	10
4706.92.00	- - Chemical	10	10
4706.93.00	- - Semi-chemical	10	10
<b>47.07</b>	<b>Recovered (waste and scrap) paper or paperboard:</b>		
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	5	10
4707.20.00	- Of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5	10
4707.30.00	- Of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5	10
4707.90.00	- Other, including unsorted waste and scrap	5	10

**CHAPTER 48**  
**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD**

**NOTES**

1. This Chapter does not cover:
  - a) articles of Chapter 30;
  - b) stamping foils of heading No. 3212;
  - c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 3401), or with polishes, creams or similar preparations (heading No. 3405);
  - e) sensitized paper or paperboard of headings Nos. 3701 to 3704;
  - f) paper impregnated with diagnostic or laboratory reagents (heading No. 3822);
  - g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 4814 (Chapter 39);
  - h) articles of heading No. 4202 (for example, travel goods);
  - i) articles of Chapter 46 (manufactures of plaiting material);
  - k) paper yarn or textile articles of paper yarn (Section XI);
  - l) articles of Chapter 64 or Chapter 65;
  - m) abrasive paper or paperboard (heading No. 6805) or paper- or paperboard-backed mica (heading No. 6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - n) metal foil backed with paper or paperboard (Section XV);
  - o) articles of heading No. 9209; or
  - p) articles of Chapter 95 (for example, toys, games, sport requisites) or Chapter 96 (for example, buttons).
2. Subject to the provisions of Note 6, headings Nos. 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading No. 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
3. In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>.
4. In addition to hand-made paper and paperboard, heading No. 4802 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:  
 For paper or paperboard weighing not more than 150 g/m<sup>2</sup>:
  - a) containing 10% or more of fibres obtained by a 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 more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
  - c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.
 Heading No. 4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
5. In this Chapter, "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
6. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
7. A) Headings Nos. 4801, 4802, 4804 to 4808, 4810 and 4811 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
  - a) in strips or rolls of a width exceeding 15 cm; or
  - b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

Except that hand-made paper and paperboard in any size or shape as made directly and having all edges deckled remains classified, subject to the provisions of Note 6, in heading No. 4802.

B) Headings Nos. 4803 and 4809 apply only to paper, cellulose wadding and webs of cellulose fibres:

- a) in strips or rolls of a width exceeding 36 cm; or
- b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

8. For the purposes of heading No. 4814, the expression “wallpaper and similar wall coverings” applies only to:

- a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
  - i) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;
  - ii) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
  - iii) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
  - iv) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
- b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
- c) wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading No. 4815.

9. Heading No. 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

11. Except for the goods of heading No. 4814 or 4821, 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 Nos. 4804 11 and 4804 19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/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.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings Nos. 4804 21 and 4804 29 “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/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	1 230	2 635	3.7	10.6
115	1 425	3 060	4.4	12.3

3. For the purposes of subheading No. 4805 10, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 60 (Concora Medium Test with 60 minutes of conditioning) crush resistance exceeding 196 newtons at 50% relative humidity, at 23°C.

4. For the purposes of subheading No. 4805 30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m<sup>2</sup>/g.

5. For the purposes of subheading No. 4810 21, “light-weight coated paper” means paper coated on both sides, of a total weight not exceeding 72 g/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.

Code	Description of Goods	CET	BoI
<b>4801.00.00</b>	<b>Newsprint, in rolls or sheets</b>	15	10
<b>48.02</b>	<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard:</b>		
4802.10.00	- Hand-made paper and paperboard	10	10
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10	10
4802.30.00	- Carbonizing base paper	15	10
4802.40.00	- Wallpaper base	15	10
	- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.51.00	-- Weighing more than 40 g/m <sup>2</sup>	15	10
4802.52	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :		
4802.52.10	--- Security paper for cheques	10	10
4802.52.20	--- Security paper for banknotes	10	10
4802.52.30	--- Other security papers	10	10
4802.52.90	--- Other	15	10
4802.53.00	-- Weighing more than 150 g/m <sup>2</sup>	15	10
4802.60	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4802.60.10	-- Security paper for cheques	10	10
4802.60.20	-- Other security papers	10	10
4802.60.90	-- Other	15	10
<b>4803.00</b>	<b>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:</b>		
4803.00.10	- Cellulose wadding and webs of cellulose fibres	15	10
4803.00.90	- Other	15	10
<b>48.04</b>	<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03:</b>		
	- Kraftliner:		
4804.11.00	-- Unbleached	15	10
4804.19.00	-- Other	15	10
	- Sack kraft paper:		
4804.21.00	-- Unbleached	15	10
4804.29.00	-- Other	15	10
	- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
4804.31.00	-- Unbleached	15	10
4804.39.00	-- Other	15	10
	- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4804.41	-- Unbleached:		
4804.41.10	--- Absorbent, of a kind used in the manufacture of decorative plastic sheets	15	10
4804.41.90	--- Other	15	10
4804.42.00	-- 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	15	10
4804.49.00	-- Other	15	10
	- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
4804.51.00	-- Unbleached	15	10
4804.52.00	-- 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	15	10
4804.59.00	-- Other	15	10
<b>48.05</b>	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter:</b>		
4805.10.00	- Semi-chemical fluting paper	15	10
	- Multi-ply paper and paperboard:		
4805.21.00	-- Each layer bleached	15	10
4805.22.00	-- With only one outer layer bleached	15	10
4805.23.00	-- With three or more layers, of which only the two outer layers are bleached	15	10
4805.29.00	-- Other	15	10
4805.30.00	- Sulphite wrapping paper	15	10
4805.40	- Filter paper and paperboard:		
4805.40.10	-- Obtained from 100% by weight of cotton or manila hemp fibre, unsized and containing no mineral compounds	15	10
4805.40.20	-- With a cotton fibre content by weight of 70% or more but less than 100%	15	10
4805.40.90	-- Other	15	10
4805.50.00	- Felt paper and paperboard	15	10
4805.60	- Other paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
4805.60.10	-- Absorbent, of a kind used in the manufacture of decorative plastic sheets	10	10
4805.60.20	-- For electric insulation	10	10
4805.60.30	-- For gaskets or washers	10	10
4805.60.90	-- Other	15	10

Code	Description of Goods	CET	BoI
4805.70	- Other paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4805.70.10	-- For electric insulation	10	10
4805.70.20	-- For gaskets or washers	10	10
4805.70.90	-- Other	15	10
4805.80	- Other paper and paperboard weighing 225 g/m <sup>2</sup> or more:		
4805.80.10	-- For electric insulation	10	10
4805.80.20	-- For gaskets or washers	10	10
4805.80.30	-- Rigid paperboard with a specific weight exceeding 1	15	10
4805.80.90	-- Other	15	10
<b>48.06</b>	<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or in sheets:</b>		
4806.10.00	- Vegetable parchment	10	10
4806.20.00	- Greaseproof papers	10	10
4806.30.00	- Tracing papers	10	10
4806.40.00	- Glassine and other glazed transparent or translucent papers	10	10
<b>48.07</b>	<b>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:</b>		
4807.10.00	- Paper and paperboard, laminated internally with bitumen, tar or asphalt	15	10
4807.90.00	- Other	15	10
<b>48.08</b>	<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading No. 48.03:</b>		
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	15	10
4808.20.00	- Sack kraft paper, creped or crinkled, whether or not embossed or perforated	15	10
4808.30.00	- Other kraft paper, creped or crinkled, whether or not embossed or perforated	15	10
4808.90.00	- Other	15	10
<b>48.09</b>	<b>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:</b>		
4809.10.00	- Carbon or similar copying papers	15	10
4809.20.00	- Self-copy paper	15	10
4809.90.00	- Other	15	10
<b>48.10</b>	<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface-decorated or printed, in rolls or sheets:</b>		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.11	-- Weighing not more than 150 g/m <sup>2</sup> :		
4810.11.10	--- Weighing not more than 60 g/m <sup>2</sup>	15	10
4810.11.90	--- Other	15	10
4810.12.00	-- Weighing more than 150 g/m <sup>2</sup>	15	10
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4810.21.00	-- Light-weight coated paper	15	10
4810.29.00	-- Other	15	10
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31.00	-- 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:	15	10
4810.32.00	-- 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>	15	10
4810.39.00	-- Other	15	10
	- Other paper and paperboard:		
4810.91.00	-- Multi-ply	15	10
4810.99.00	-- Other	15	10
<b>48.11</b>	<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated; covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18:</b>		
4811.10	- Tarred, bituminized or asphalted paper and paperboard:		
4811.10.10	-- Tarred throughout the mass, of a specific weight exceeding 1, whether or not glazed, varnished or goffered	15	10
4811.10.90	-- Other	15	10
	- Gummed or adhesive paper and paperboard:		
4811.21.00	-- Self-adhesive	15	10
4811.29.00	-- Other	15	10

Code	Description of Goods	CET	BoI
4811.31	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.31.10	- - Bleached, weighing more than 150 g/m <sup>2</sup> :	15	10
	- - - With an intermediate layer of aluminium foil, of a kind used for packing foodstuffs, whether or not printed		
4811.31.90	- - - Other	15	10
4811.39	- - Other:		
4811.39.10	- - - For making wet sandpaper	15	10
4811.39.20	- - - With an intermediate layer of aluminium foil, of a kind used for packing foodstuffs, whether or not printed	15	10
4811.39.30	- - - Paper impregnated with melamine resins, whether or not decorated or printed	15	10
4811.39.40	- - - For electric insulation	10	10
4811.39.90	- - - Other	15	10
4811.40	- Paper and paperboard coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:		
4811.40.10	- - For electric insulation	10	10
4811.40.90	- - Other	15	10
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	- - Varnished, whether or not goffered, of a specific weight exceeding 1	10	10
4811.90.20	- - For gaskets or washers	10	10
4811.90.50	- - Ruled, lined or squared	15	10
4811.90.80	- - Absorbent paper, decorated or printed, not impregnated, of a kind used to make decorative plastic laminates	10	10
4811.90.90	- - Other	10	10
<b>4812.00.00</b>	<b>Filter blocks, slabs and plates, of paper pulp</b>	15	10
<b>48.13</b>	<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes:</b>		
4813.10.00	- In the form of booklets or tubes	15	10
4813.20.00	- In rolls of a width not exceeding 5 cm	15	10
4813.90.00	- Other	15	10
<b>48.14</b>	<b>Wallpaper and similar wall coverings; window transparencies or paper:</b>		
4814.10.00	- "Ingrain" paper	15	10
4814.20.00	- 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	15	10
4814.30.00	- Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	15	10
4814.90.00	- Other	15	10
<b>4815.00.00</b>	<b>Floor coverings on a base of paper or of paperboard, whether or not cut to size</b>	15	10
<b>48.16</b>	<b>Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes:</b>		
4816.10.00	- Carbon or similar copying papers	15	10
4816.20.00	- Self-copy paper	15	10
4816.30.00	- Duplicator stencils	15	10
4816.90.00	- Other	15	10
<b>48.17</b>	<b>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:</b>		
4817.10.00	- Envelopes	20	10
4817.20.00	- Letter cards, plain postcards and correspondence cards	20	10
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20	10
<b>48.18</b>	<b>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:</b>		
4818.10.00	- Toilet paper	20	10
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	20	10
4818.30.00	- Tablecloths and serviettes	20	10
4818.40.00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles	20	10
4818.50.00	- Articles of apparel and clothing accessories	20	10
4818.90.00	- Other	20	10
<b>48.19</b>	<b>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:</b>		
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	15	10
4819.20.00	- Cartons, boxes and cases, of corrugated paper or paperboard	15	10
4819.30	- Sacks and bags, having a base of a width of 40 cm or more:		
4819.30.10	- - Multi-ply	15	10

Code	Description of Goods	CET	BoI
4819.30.90	- - Other	15	10
4819.40.00	- Other sacks and bags (including cones)	15	10
4819.50.00	- Other packing containers, including record sleeves	15	10
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15	10
<b>48.20</b>	<b>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:</b>		
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20	10
4820.20.00	- Exercise books	20	10
4820.30.00	- Binders (other than book covers), folders and file covers	20	10
4820.40	- Manifold business and interleaved carbon sets:		
4820.40.10	- - Continuous paper forms	20	10
4820.40.90	- - Other	20	10
4820.50.00	- Albums for samples or for collections	20	10
4820.90	- Other:		
4820.90.10	- - Continuous paper, not printed	20	10
4820.90.90	- - Other	20	10
<b>48.21</b>	<b>Paper or paperboard labels of all kinds, whether or not printed:</b>		
4821.10.00	- Printed	15	10
4821.90.00	- Other	15	10
<b>48.22</b>	<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened):</b>		
4822.10.00	- Of a kind used for winding textile yarn	15	10
4822.90.00	- Other	15	10
<b>48.23</b>	<b>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:</b>		
	- Gummed or adhesive paper, in strips or rolls:		
4823.11.00	- - Self-adhesive	20	10
4823.19.00	- - Other	20	10
4823.20.00	- Filter paper and paperboard	20	10
4823.40.00	- Rolls, sheets and dials, printed for self-recording apparatus	15	10
	- Other paper and paperboard, of a kind used for writing, printing or other graphic purposes:		
4823.51	- - Printed, embossed or perforated:		
4823.51.10	- - - Continuous paper or continuous forms	20	10
4823.51.90	- - - Other	20	10
4823.59.00	- - Other	20	10
4823.60.00	- Trays, dishes, plates, cups and the like, of paper or paperboard	20	10
4823.70.00	- Moulded or pressed articles of paper pulp:	15	10
4823.90	- Other:		
4823.90.20	- - Electrical insulation paper	10	10
4823.90.30	- - Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size	15	10
4823.90.40	- - Gaskets, washers and other seals	20	10
4823.90.50	- - Cards for Jacquard or similar machines	20	10
4823.90.60	- - Dress patterns, models and templates	20	10
4823.90.80	- - Textile spinning cans	15	10
	- - Other:		
4823.90.91	- - - Propagation panels	15	10
4823.90.92	- - - Paperboard "sticks" or rolled paper	15	10
4823.90.99	- - - Other	15	10

**CHAPTER 49**  
**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING**  
**INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS**

**NOTES**

1. This Chapter does not cover:
  - a) photographic negatives or positives on transparent bases (Chapter 37);
  - b) maps, plans or globes, in relief, whether or not printed (heading No. 9023);
  - c) playing cards or other goods of Chapter 95; or
  - d) original engravings, prints or lithographs (heading No. 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 9704, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading No. 4901, whether or not containing advertising material.
4. Heading No. 4901 also covers:
  - a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
 However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 4911.
5. Subject to Note 3 to this Chapter, heading No. 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 4911.
6. For the purposes of heading No. 4903, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Code	Description of Goods	CET	Bol
<b>49.01</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:</b>		
4901.10.00	- In single sheets, whether or not folded	20	10
4901.91.00	- Other:		
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	20	10
4901.99.00	- - Other	20	10
<b>49.02</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>		
4902.10.00	- Appearing at least four times a week	20	10
4902.90.00	- Other	20	10
<b>4903.00.00</b>	<b>Children's picture, drawing or colouring books</b>	20	10
<b>4904.00.00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>	20	10
<b>49.05</b>	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:</b>		
4905.10.00	- Globes	20	10
	- Other:		
4905.91.00	- - In book form	20	10
4905.99.00	- - Other	20	10
<b>4906.00.00</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing</b>	15	10
<b>4907.00</b>	<b>Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:</b>		
4907.00.10	- Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper	20	10
4907.00.20	- Banknotes	20	10
4907.00.30	- Books of traveller's cheques issued by foreign credit institutions	20	10
4907.00.90	- Other	20	10

Code	Description of Goods	CET	BoI
<b>49.08</b>	<b>Transfers (decalcomanias):</b>		
4908.10.00	- Transfers (decalcomanias), vitrifiable	20	10
4908.90	- Other:		
4908.90.10	- - For continuous transfer on fabrics	20	10
4908.90.90	- - Other	20	10
<b>4909.00.00</b>	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings</b>	20	10
<b>4910.00.00</b>	<b>Calendars of any kind, printed, including calendar blocks</b>	20	10
<b>49.11</b>	<b>Other printed matter, including printed pictures and photographs:</b>		
4911.10.00	- Trade advertising material, commercial catalogues and the like	20	10
	- Other:		
4911.91.00	- - Pictures, designs and photographs	20	10
4911.99.00	- - Other	20	10

## SECTION XI TEXTILES AND TEXTILE ARTICLES

### NOTES

1. This Section does not cover:
  - a) animal brush-making bristles or hair (heading No. 0502); horsehair or horsehair waste (heading No. 0503);
  - b) human hair or articles of human hair (heading No. 0501, 6703 or 6704), except straining cloth of a kind commonly used in oil presses or the like (heading No. 5911);
  - c) cotton linters or other vegetable materials of Chapter 14;
  - d) asbestos of heading No. 2524 or articles of asbestos or other products of heading No. 6812 or 6813;
  - e) articles of heading No. 3005 or 3006 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials); yarn used to clean between the teeth (dental floss), in individual retail packages, of heading No. 3306;
  - f) sensitized textiles of headings Nos. 3701 to 3704;
  - 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 of other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - i) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading No. 4303 or 4304;
  - l) articles of textile materials of heading No. 4201 or 4202;
  - m) products of articles of Chapter 48, (for example, cellulose wadding);
  - n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - o) hair-nets or other headgear or parts thereof of Chapter 65;
  - p) goods of Chapter 67;
  - q) abrasive-coated textile material (heading No. 6805) and also carbon fibres or articles of carbon fibres of heading No. 6815;
  - 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 No. 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.  
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- B) For the purposes of the above rule:
  - a) gimped horsehair yarn (heading No. 5110) and metallized yarn (heading No. 5605) 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 then the applicable heading within that Chapter, disregarding any materials not classifiable 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 Notes 3, 4, 5 or 6 below.
3. A) For the purposes of this Section, and subject to the exceptions in paragraph B below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
  - a) of silk or waste silk, measuring more than 20 000 decitex;
  - b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;
  - c) of true hemp or flax:
    - i) polished or glazed, measuring 1 429 decitex or more; or
    - ii) not polished or glazed, measuring more than 20 000 decitex;
  - d) of coir, consisting of three or more plies;
  - e) of other vegetable fibres, measuring more than 20 000 decitex; or
  - f) reinforced with metal thread.
- B) Exceptions:
  - a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
  - b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
  - c) silk-worm gut of heading No. 5006, and monofilaments of Chapter 54;

- d) metallized yarn of heading No. 5605; yarn reinforced with metal thread is subject to paragraph A f) above; and  
 e) chenille yarn, gimped yarn and loop wale-yarn of heading No. 5606.
4. A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph B below, yarn (single, multiple (folded) or cabled) put up:
- a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - ii) 125 g in other cases;
  - b) in balls, hanks or skeins of a weight not exceeding:
    - i) 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or silk waste:
    - ii) 125 g in the case of all other yarns of less than 2 000 decitex; or
    - iii) 500 g in other cases;
  - c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - ii) 125 g in other cases.
- B) Exceptions:
- a) single yarn of any textile material, except:
    - i) single yarn of wool or fine animal hair, unbleached; and
    - ii) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;
  - b) multiple (folded) or cabled yarn, unbleached:
    - i) of silk or waste silk, however put up; or
    - ii) of other textile material except wool or fine animal hair, in hanks or skeins;
  - c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - d) single, multiple (folded) or cabled yarn of any textile material:
    - i) in cross-reeled hanks or skeins; or
    - ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings Nos. 5204, 5401 and 5508 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 ..... | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon .....                       | 27 cN/tex |
7. For the purposes of this Section, the expression “made up” means:
- a) cut otherwise than into squares or rectangles;
  - b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - d) cut to size and having undergone a process of drawn thread work;
  - e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59, do not apply to goods made up within the meaning of Note 7 above; and
  - b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings Nos. 6101 to 6114 and headings Nos. 6201 to 6211.

**SUBHEADING NOTES**

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

**a) Elastomeric yarn**

Filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

**b) Unbleached yarn**

Yarn which:

- i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

**c) Bleached yarn**

Yarn which:

- i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- ii) consists of a mixture of unbleached and bleached fibres; or
- iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

**d) Coloured (dyed or printed) yarn**

Yarn which:

- i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- iii) is obtained from slivers or rovings which have been printed; or
- iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

**e) Unbleached woven fabric**

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

**f) Bleached woven fabric**

Woven fabric which:

- i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- ii) consists of bleached yarn; or
- iii) consists of unbleached and bleached yarn.

**g) Dyed woven fabric**

Woven fabric which:

- i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- ii) consists of coloured yarn of a single uniform colour.

**h) Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

- i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the same constituent fibres);
- ii) consists of unbleached yarn and coloured yarn; or
- iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration).

**ij) Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process).

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

**k) Plain weave**

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

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

B) For the application of this rule:

- a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- c) in the case of embroidery of heading No. 5810 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**

Code	Description of Goods	CET	BoI
<b>5001.00.00</b>	<b>Silk-worm cocoons suitable for reeling</b>	10	10
<b>5002.00.00</b>	<b>Raw silk (not thrown)</b>	10	10
<b>50.03</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):</b>		
5003.10.00	- Not carded or combed	10	10
5003.90.00	- Other	10	10
<b>5004.00.00</b>	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale</b>	10	10
<b>5005.00.00</b>	<b>Yarn spun from silk waste, not put up for retail sale</b>	10	10
<b>5006.00.00</b>	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut</b>	10	10
<b>50.07</b>	<b>Woven fabrics of silk or of silk waste:</b>		
5007.10.00	- Fabrics of noil silk	20	10
5007.20.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	20	10
5007.90.00	- Other fabrics	20	10

**CHAPTER 51**  
**WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC**

**NOTE**

1. Throughout the Nomenclature:

- a) "wool" means the natural fibre grown by sheep or lambs;
- b) "fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
- c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 0502) and horsehair (heading No. 0503).

Code	Description of Goods	CET	BoI
<b>51.01</b>	<b>Wool, not carded or combed:</b>		
	- Greasy, including fleece-washed wool:		
5101.11.00	- - Shorn wool	10	10
5101.19.00	- - Other	10	10
	- Degreased, not carbonized:		
5101.21.00	- - Shorn wool	10	10
5101.29.00	- - Other	10	10
5101.30.00	- Carbonized	10	10
<b>51.02</b>	<b>Fine or coarse animal hair, not carded or combed:</b>		
5102.10	- Fine animal hair:		
5102.10.10	- - Of alpaca or llama	10	10
5102.10.20	- - Of rabbit or hare	10	10
5102.10.90	- - Other	10	10
5102.20.00	- Coarse animal hair	10	10
<b>51.03</b>	<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:</b>		
5103.10.00	- Noils of wool or of fine animal hair	10	10
5103.20.00	- Other waste of wool or of fine animal hair	10	10
5103.30.00	- Waste of coarse animal hair	10	10
<b>5104.00.00</b>	<b>Garnetted stock of wool or of fine or coarse animal hair</b>	10	10
<b>51.05</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):</b>		
5105.10.00	- Carded wool	10	10
	- Wool tops and other combed wool:		
5105.21.00	- - Combed wool in fragments	10	10
5105.29	- - Other:		
5105.29.10	- - - Tops	10	10
5105.29.90	- - - Other	10	10
5105.30.00	- Fine animal hair, carded or combed	10	10
5105.40.00	- Coarse animal hair, carded or combed	10	10
<b>51.06</b>	<b>Yarn of carded wool, not put up for retail sale:</b>		
5106.10.00	- Containing 85% or more by weight of wool	15	10
5106.20.00	- Containing less than 85% by weight of wool	15	10
<b>51.07</b>	<b>Yarn of combed wool, not put up for retail sale:</b>		
5107.10.00	- Containing 85% or more by weight of wool	15	10
5107.20.00	- Containing less than 85% by weight of wool	15	10
<b>51.08</b>	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale:</b>		
5108.10.00	- Carded	15	10
5108.20.00	- Combed	15	10
<b>51.09</b>	<b>Yarn of wool or of fine animal hair, put up for retail sale:</b>		
5109.10.00	- Containing 85% or more by weight of wool or fine animal hair	15	10
5109.90.00	- Other	15	10
<b>5110.00.00</b>	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale</b>	15	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 fine animal hair		
5111.11	- - Weighing not more than 300 g/m <sup>2</sup> :		
5111.11.10	- - - Of wool	20	10
5111.11.20	- - - Of vicuna	20	10
5111.11.40	- - - Of alpaca or llama	20	10
5111.11.90	- - - Other	20	10
5111.19	- - Other:		
5111.19.10	- - - Of wool	20	10
5111.19.20	- - - Of vicuna	20	10

Code	Description of Goods	CET	BoI
5111.19.40	--- Of alpaca or llama	20	10
5111.19.90	--- Other	20	10
5111.20	- Other, mixed mainly or solely with man-made filaments:		
5111.20.10	-- Of wool	20	10
5111.20.20	-- Of vicuna	20	10
5111.20.40	-- Of alpaca or llama	20	10
5111.20.90	-- Other	20	10
5111.30	- Other, mixed mainly or solely with man-made staple fibres:		
5111.30.10	-- Of wool	20	10
5111.30.20	-- Of vicuna	20	10
5111.30.40	-- Of alpaca or llama	20	10
5111.30.90	-- Other	20	10
5111.90	- Other:		
5111.90.10	-- Of wool	20	10
5111.90.20	-- Of vicuna	20	10
5111.90.40	-- Of alpaca or llama	20	10
5111.90.90	-- Other	20	10
<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 fine animal hair		
	- Weighing not more than 200 g/m <sup>2</sup> :		
5112.11	--- Weighing not more than 200 g/m <sup>2</sup> :		
5112.11.10	--- Of wool	20	10
5112.11.20	--- Of vicuna	20	10
5112.11.40	--- Of alpaca or llama	20	10
5112.11.90	--- Other	20	10
5112.19	-- Other:		
5112.19.10	--- Of wool	20	10
5112.19.20	--- Of vicuna	20	10
5112.19.40	--- Of alpaca or llama	20	10
5112.19.90	--- Other	20	10
5112.20	- Other, mixed mainly or solely with man-made filaments:		
5112.20.10	-- Of wool	20	10
5112.20.20	-- Of vicuna	20	10
5112.20.40	-- Of alpaca or llama	20	10
5112.20.90	-- Other	20	10
5112.30	- Other, mixed mainly or solely with man-made staple fibres:		
5112.30.10	-- Of wool	20	10
5112.30.20	-- Of vicuna	20	10
5112.30.40	-- Of alpaca or llama	20	10
5112.30.90	-- Other	20	10
5112.90	- Other:		
5112.90.10	-- Of wool	20	10
5112.90.20	-- Of vicuna	20	10
5112.90.40	-- Of alpaca or llama	20	10
5112.90.90	-- Other	20	10
<b>5113.00.00</b>	<b>Woven fabrics of coarse animal hair or of horsehair</b>	20	10

**CHAPTER 52**  
**COTTON**

**SUBHEADING NOTE**

1. For the purposes of subheadings Nos. 5209 42 and 5211 42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Code	Description of Goods	CET	BoI
<b>5201.00.00</b>	<b>Cotton, not carded or combed</b>	10	10
<b>52.02</b>	<b>Cotton waste (including yarn waste and garnetted stock):</b>		
5202.10.00	- Yarn waste (including thread waste)	10	10
	- Other:		
5202.91.00	- - Garnetted stock	10	10
5202.99.00	- - Other	10	10
<b>5203.00.00</b>	<b>Cotton, carded or combed</b>	10	10
<b>52.04</b>	<b>Cotton sewing thread, whether or not put up for retail sale:</b>		
	- Not put up for retail sale:		
5204.11.00	- - Containing 85% or more by weight of cotton:	15	10
5204.19.00	- - Other	15	10
5204.20.00	- Put up for retail sale	15	10
<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:		
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	10
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	10
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	10
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	10
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	15	10
	- Single yarn, of combed fibres:		
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	10
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	10
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	10
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	10
5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	15	10
5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	15	10
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	15	10
	- Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	15	10
5205.32.00	- - 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)	15	10
5205.33.00	- - 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)	15	10
5205.34.00	- - 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)	15	10
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15	10
	- Multiple (folded) or cabled yarn, of combed fibres:		
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	15	10
5205.42.00	- - 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)	15	10
5205.43.00	- - 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)	15	10
5205.44.00	- - 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)	15	10
5205.46.00	- - 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)	15	10
5205.47.00	- - 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)	15	10

Code	Description of Goods	CET	BoI
5205.48.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	15	10
<b>52.06</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:		
5206.11.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	10
5206.12.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	10
5206.13.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	10
5206.14.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	10
5206.15.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	15	10
	- Single yarn, of combed fibres:		
5206.21.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	15	10
5206.22.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	15	10
5206.23.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	15	10
5206.24.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	15	10
5206.25.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	15	10
	- Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	15	10
5206.32.00	-- 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)	15	10
5206.33.00	-- 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)	15	10
5206.34.00	-- 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)	15	10
5206.35.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15	10
	- Multiple (folded) or cabled yarn, of combed fibres:		
5206.41.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	15	10
5206.42.00	-- 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)	15	10
5206.43.00	-- 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)	15	10
5206.44.00	-- 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)	15	10
5206.45.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	15	10
<b>52.07</b>	<b>Cotton yarn (other than sewing thread) put up for retail sale:</b>		
5207.10.00	- Containing 85% or more by weight of cotton:	15	10
5207.90.00	- Other	15	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:		
5208.11.00	-- Plaine weave, weighing not more than 100 g/m <sup>2</sup>	20	10
5208.12.00	-- Plaine weave, weighing more than 100 g/m <sup>2</sup>	20	10
5208.13.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5208.19.00	-- Other fabrics	20	10
	- Bleached:		
5208.21.00	-- Plaine weave, weighing not more than 100 g/m <sup>2</sup>	20	10
5208.22.00	-- Plaine weave, weighing more than 100 g/m <sup>2</sup>	20	10
5208.23.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5208.29.00	-- Other fabrics	20	10
	- Dyed:		
5208.31.00	-- Plaine weave, weighing not more than 100 g/m <sup>2</sup>	20	10
5208.32.00	-- Plaine weave, weighing more than 100 g/m <sup>2</sup>	20	10
5208.33.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5208.39.00	-- Other fabrics	20	10
	- Of yarns of different colours:		
5208.41.00	-- Plaine weave, weighing not more than 100 g/m <sup>2</sup>	20	10
5208.42.00	-- Plaine weave, weighing more than 100 g/m <sup>2</sup>	20	10
5208.43.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5208.49.00	-- Other fabrics	20	10
	- Printed:		
5208.51.00	-- Plaine weave, weighing not more than 100 g/m <sup>2</sup>	20	10
5208.52.00	-- Plaine weave, weighing more than 100 g/m <sup>2</sup>	20	10
5208.53.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5208.59.00	-- Other fabrics	20	10

Code	Description of Goods	CET	BoI
<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:		
5209.11.00	-- Plain weave	20	10
5209.12.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5209.19.00	-- Other fabrics	20	10
	- Bleached:		
5209.21.00	-- Plain weave	20	10
5209.22.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5209.29.00	-- Other fabrics	20	10
	- Dyed:		
5209.31.00	-- Plain weave	20	10
5209.32.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5209.39.00	-- Other fabrics	20	10
	- Of yarns of different colours:		
5209.41.00	-- Plain weave	20	10
5209.42.00	-- Denim	20	10
5209.43.00	-- 3-thread or 4-thread twill, including cross twill	20	10
5209.49.00	-- Other fabrics	20	10
	- Printed:		
5209.51.00	-- Plain weave	20	10
5209.52.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5209.59.00	-- Other fabrics	20	10
<b>52.10</b>	<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:		
5210.11.00	-- Plain weave	20	10
5210.12.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5210.19.00	-- Other fabrics	20	10
	- Bleached:		
5210.21.00	-- Plain weave	20	10
5210.22.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5210.29.00	-- Other fabrics	20	10
	- Dyed:		
5210.31.00	-- Plain weave	20	10
5210.32.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5210.39.00	-- Other fabrics	20	10
	- Of yarns of different colours:		
5210.41.00	-- Plain weave	20	10
5210.42.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5210.49.00	-- Other fabrics	20	10
	- Printed:		
5210.51.00	-- Plain weave	20	10
5210.52.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5210.59.00	-- Other fabrics	20	10
<b>52.11</b>	<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:		
5211.11.00	-- Plain weave	20	10
5211.12.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5211.19.00	-- Other fabrics	20	10
	- Bleached:		
5211.21.00	-- Plain weave	20	10
5211.22.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5211.29.00	-- Other fabrics	20	10
	- Dyed:		
5211.31.00	-- Plain weave	20	10
5211.32.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5211.39.00	-- Other fabrics	20	10
	- Of yarns of different colours:		
5211.41.00	-- Plain weave	20	10
5211.42.00	-- Denim	20	10
5211.43.00	-- 3-thread or 4-thread twill, including cross twill	20	10
5211.49.00	-- Other fabrics	20	10
	- Printed:		
5211.51.00	-- Plain weave	20	10
5211.52.00	-- 3-thread or 4-thread twill, including cross-twill	20	10
5211.59.00	-- Other fabrics	20	10
<b>52.12</b>	<b>Other woven fabrics of cotton:</b>		
	- Weighing not more than 200 g/m <sup>2</sup> :		
5212.11.00	-- Unbleached	20	10
5212.12.00	-- Bleached	20	10
5212.13.00	-- Dyed	20	10

Code	Description of Goods	CET	BoI
5212.14.00	-- Of yarns of different colours	20	10
5212.15.00	-- Printed	20	10
	- Weighing more than 200 g/m <sup>2</sup> :		
5212.21.00	-- Unbleached	20	10
5212.22.00	-- Bleached	20	10
5212.23.00	-- Dyed	20	10
5212.24.00	-- Of yarns of different colours	20	10
5212.25.00	-- Printed	20	10

**CHAPTER 53**  
**OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN**

Code	Description of Goods	CET	BoI
<b>53.01</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):</b>		
5301.10.00	- Flax, raw or retted	10	10
5301.21.00	- Flax, broken, scutched, hackled or otherwise processed, but not spun:		
5301.29.00	- - Broken or scutched:	10	10
5301.30.00	- - Other	10	10
5301.30.00	- Flax tow and waste	10	10
<b>53.02</b>	<b>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):</b>		
5302.10.00	- True hemp, raw or retted	10	10
5302.90.00	- Other	10	10
<b>53.03</b>	<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):</b>		
5303.10	- Jute and other textile bast fibres, raw or retted:		
5303.10.30	- - Jute	10	10
5303.10.90	- - Other	10	10
5303.90	- Other:		
5303.90.30	- - Jute	10	10
5303.90.90	- - Other	10	10
<b>53.04</b>	<b>Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):</b>		
5304.10	- Sisal and other textile fibres of the genus Agave, raw		
5304.10.10	- - Pita	10	10
5304.10.90	- - Other	10	10
5304.90.00	- Other	10	10
<b>53.05</b>	<b>Coconut, abaca (Manila hemp or Musa textilis 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):</b>		
5305.11.00	- Of coconut (coir):		
5305.19.00	- - Unwrought	10	10
5305.19.00	- - Other	10	10
5305.21.00	- Of abaca:		
5305.29.00	- - Unwrought	10	10
5305.29.00	- - Other	10	10
5305.91.00	- Other:		
5305.99.00	- - Unwrought	10	10
5305.99.00	- - Other	10	10
<b>53.06</b>	<b>Flax yarn:</b>		
5306.10.00	- Single	15	10
5306.20.00	- Multiple (folded) or cabled:	15	10
<b>53.07</b>	<b>Yarn of jute or of other textile bast fibres of heading No. 53.03:</b>		
5307.10.00	- Single	15	10
5307.20.00	- Multiple (folded) or cabled:	15	10
<b>53.08</b>	<b>Yarn of other vegetable textile fibres; paper yarn:</b>		
5308.10.00	- Coir yarn	15	10
5308.20.00	- True hemp yarn	15	10
5308.30.00	- Paper yarn	15	10
5308.90.00	- Other	15	10
<b>53.09</b>	<b>Woven fabrics of flax:</b>		
5309.11.00	- Containing 85% or more by weight of wool:		
5309.19.00	- - Unbleached or bleached	20	10
5309.19.00	- - Other	20	10
5309.21.00	- Containing less than 85% by weight of wool:		
5309.29.00	- - Unbleached or bleached	20	10
5309.29.00	- - Other	20	10
<b>53.10</b>	<b>Yarn of jute or of other textile bast fibres of heading No. 53.03:</b>		
5310.10.00	- Unbleached	20	10
5310.90.00	- Other	20	10
<b>5311.00.00</b>	<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn</b>	20	10

## CHAPTER 54 MAN-MADE FILAMENTS

### NOTES

1. Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
  - a) by polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
  - b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at a); artificial: fibres as defined at b).

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
2. Headings Nos. 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

Code	Description of Goods	CET	Bol
<b>54.01</b>	<b>Sewing thread of man-made filaments, whether or not put up for retail sale:</b>		
5401.10	- Of synthetic filaments:		
5401.10.10	- - Put up for retail sale	15	10
5401.10.90	- - Other	15	10
5401.20	- Of artificial filaments:		
5401.20.10	- - Put up for retail sale	15	10
5401.20.90	- - Other	15	10
<b>54.02</b>	<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:</b>		
5402.10.00	- High tenacity yarn of nylon or other polyamides	15	10
5402.20.00	- High tenacity yarn of polyesters	15	10
	- Textured yarn:		
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	15	10
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	15	10
5402.33.00	- - Of polyesters:	15	10
5402.39.00	- - Other	15	10
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.41.00	- - Of nylon or other polyamides	15	10
5402.42.00	- - Of polyesters, partially oriented	15	10
5402.43.00	- - Of other polyesters	15	10
5402.49	- - Other:		
5402.49.10	- - - Of polyurethane	15	10
5402.49.90	- - - Other	15	10
	- Other yarn, single, with a twist exceeding 50 turns per metre:		
5402.51.00	- - Of nylon or other polyamides	15	10
5402.52.00	- - Of polyesters:	15	10
5402.59.00	- - Other	15	10
	- Other yarn, multiple (folded) or cabled:		
5402.61.00	- - Of nylon or other polyamides	15	10
5402.62.00	- - Of polyesters:	15	10
5402.69.00	- - Other	15	10
<b>54.03</b>	<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:</b>		
5403.10.00	- High tenacity yarn of viscose rayon	15	10
5403.20.00	- Textured yarn	15	10
	- Other yarn, single:		
5403.31.00	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	15	10
5403.32.00	- - Of viscose rayon, with a twist exceeding 120 turns per metre	15	10
5403.33.00	- - Of cellulose acetate	15	10
5403.39.00	- - Other	15	10
	- Other yarn, multiple (folded) or cabled:		
5403.41.00	- - Of viscose rayon	15	10
5403.42.00	- - Of cellulose acetate	15	10
5403.49.00	- - Other	15	10
<b>54.04</b>	<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:</b>		
5404.10	- Monofilament:		
5404.10.10	- - Of polyurethane	15	10
5404.10.90	- - Other	15	10
5404.90.00	- Other	15	10
<b>5405.00.00</b>	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm:</b>	15	10

Code	Description of Goods	CET	BoI
<b>54.06</b>	<b>Man-made filament yarn (other than sewing thread), put up for retail sale:</b>		
5406.10.00	- Synthetic filament yarn	15	10
5406.20.00	- Artificial filament yarn	15	10
<b>54.07</b>	<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04:</b>		
5407.10.00	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides, or of polyesters	20	10
5407.20.00	- Woven fabrics obtained from strip or the like	20	10
5407.30.00	- Fabrics specified in Note 9 to Section XI	20	10
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:		
5407.41.00	-- Unbleached or bleached	20	10
5407.42.00	-- Dyed	20	10
5407.43.00	-- Of yarns of different colours	20	10
5407.44.00	-- Printed	20	10
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:		
5407.51.00	-- Unbleached or bleached	20	10
5407.52.00	-- Dyed	20	10
5407.53.00	-- Of yarns of different colours	20	10
5407.54.00	-- Printed	20	10
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.61.00	-- Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments	20	10
5407.69.00	-- Other	20	10
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:		
5407.71	-- Unbleached or bleached:		
5407.71.10	--- Tyre cord fabric made with yarns of poly(vinyl alcohol)	15	10
5407.71.90	--- Other	20	10
5407.72.00	-- Dyed	20	10
5407.73.00	-- Of yarns of different colours	20	10
5407.74.00	-- Printed	20	10
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:		
5407.81.00	-- Unbleached or bleached	20	10
5407.82.00	-- Dyed	20	10
5407.83.00	-- Of yarns of different colours	20	10
5407.84.00	-- Printed	20	10
	- Other woven fabrics:		
5407.91.00	-- Unbleached or bleached	20	10
5407.92.00	-- Dyed	20	10
5407.93.00	-- Of yarns of different colours	20	10
5407.94.00	-- Printed	20	10
<b>54.08</b>	<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05:</b>		
5408.10.00	- Woven fabrics obtained from high tenacity yarn, of viscose rayon	20	10
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	-- Unbleached or bleached	20	10
5408.22.00	-- Dyed	20	10
5408.23.00	-- Of yarns of different colours	20	10
5408.24.00	-- Printed	20	10
	- Other woven fabrics:		
5408.31.00	-- Unbleached or bleached	20	10
5408.32.00	-- Dyed	20	10
5408.33.00	-- Of yarns of different colours	20	10
5408.34.00	-- Printed	20	10

**CHAPTER 55**  
**MAN-MADE STAPLE FIBRES**

**NOTE**

1. Headings Nos. 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- a) length of tow exceeding 2 m;
- b) twist less than 5 turns per metre;
- c) measuring per filament less than 67 decitex;
- d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- e) total measurement of tow more than 20 000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading No. 5503 or 5504.

Code	Description of Goods	CET	Bol
<b>55.01</b>	<b>Synthetic filament tow:</b>		
5501.10.00	- Of nylon or other polyamides	15	10
5501.20.00	- Of polyesters:	15	10
5501.30.00	- Acrylic or modacrylic	15	10
5501.90.00	- Other	15	10
<b>5502.00</b>	<b>Artificial filament tow:</b>		
5502.00.10	- Wicks of cellulose acetate for making filter tips for cigarettes	15	10
5502.00.90	- Other	15	10
<b>55.03</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning</b>		
5503.10.00	- Of nylon or other polyamides	15	10
5503.20.00	- Of polyesters:	15	10
5503.30.00	- Acrylic or modacrylic	15	10
5503.40.00	- Of polypropylene	15	10
5503.90.00	- Other	15	10
<b>55.04</b>	<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning</b>		
5504.10.00	- Of viscose rayon	15	10
5504.90.00	- Other	15	10
<b>55.05</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres:</b>		
5505.10.00	- Of synthetic fibres	15	10
5505.20.00	- Of artificial fibres	15	10
<b>55.06</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning</b>		
5506.10.00	- Of nylon or other polyamides	15	10
5506.20.00	- Of polyesters:	15	10
5506.30.00	- Acrylic or modacrylic	15	10
5506.90.00	- Other	15	10
<b>5507.00.00</b>	<b>Artificial staple fibres, carded, combed or otherwise processed for spinning</b>	15	10
<b>55.08</b>	<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale:</b>		
5508.10.00	- Of synthetic staple fibres	15	10
5508.20.00	- Of artificial staple fibres	15	10
<b>55.09</b>	<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale:</b>		
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides :		
5509.11.00	-- Single	15	10
5509.12.00	-- Multiple (folded) or cabled:	15	10
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.21.00	-- Single	15	10
5509.22.00	-- Multiple (folded) or cabled:	15	10
	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:		
5509.31.00	-- Single	15	10
5509.32.00	-- Multiple (folded) or cabled:	15	10
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	-- Single	15	10
5509.42.00	-- Multiple (folded) or cabled:	15	10
	- Other yarn, of polyester staple fibres:		
5509.51.00	-- Mixed mainly or solely with artificial staple fibres	15	10
5509.52.00	-- Mixed mainly or solely with wool or fine animal hair	15	10
5509.53.00	-- Mixed mainly or solely with cotton	15	10
5509.59.00	-- Other	15	10
	- Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	-- Mixed mainly or solely with wool or fine animal hair	15	10
5509.62.00	-- Mixed mainly or solely with cotton	15	10
5509.69.00	-- Other	15	10

Code	Description of Goods	CET	BoI
5509.91.00	- Other yarn:		
5509.92.00	-- Mixed mainly or solely with wool or fine animal hair	15	10
5509.99.00	-- Mixed mainly or solely with cotton	15	10
	-- Other	15	10
<b>55.10</b>	<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale:</b>		
	- Containing 85% or more by weight of artificial staple fibres:		
5510.11.00	-- Single	15	10
5510.12.00	-- Multiple (folded) or cabled:	15	10
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	15	10
5510.30.00	- Other yarn, mixed mainly or solely with cotton	15	10
5510.90.00	- Other yarn	15	10
<b>55.11</b>	<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale:</b>		
5511.10.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	15	10
5511.20.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	15	10
5511.30.00	- Of artificial staple fibres	15	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 staple fibres of nylon or other polyamides:		
5512.11.00	-- Unbleached or bleached	20	10
5512.19.00	-- Other	20	10
	- Containing 85% or more by weight of staple fibres of acrylic or modacrylic staple fibres:		
5512.21.00	-- Unbleached or bleached	20	10
5512.29.00	-- Other	20	10
	- Other:		
5512.91.00	-- Unbleached or bleached	20	10
5512.99.00	-- Other	20	10
<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:		
5513.11.00	-- Of polyester staple fibres, plain weave	20	10
5513.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5513.13.00	-- Other woven fabrics of polyester staple fibres	20	10
5513.19.00	-- Other fabrics	20	10
	- Dyed:		
5513.21.00	-- Of polyester staple fibres, plain weave	20	10
5513.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5513.23.00	-- Other woven fabrics of polyester staple fibres	20	10
5513.29.00	-- Other fabrics	20	10
	- Of yarns of different colours:		
5513.31.00	-- Of polyester staple fibres, plain weave	20	10
5513.32.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5513.33.00	-- Other woven fabrics of polyester staple fibres	20	10
5513.39.00	-- Other fabrics	20	10
	- Printed:		
5513.41.00	-- Of polyester staple fibres, plain weave	20	10
5513.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5513.43.00	-- Other woven fabrics of polyester staple fibres	20	10
5513.49.00	-- Other fabrics	20	10
<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 not exceeding 170 g/m<sup>2</sup>:</b>		
	- Unbleached or bleached:		
5514.11.00	-- Of polyester staple fibres, plain weave	20	10
5514.12.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5514.13.00	-- Other woven fabrics of polyester staple fibres	20	10
5514.19.00	-- Other fabrics	20	10
	- Dyed:		
5514.21.00	-- Of polyester staple fibres, plain weave	20	10
5514.22.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5514.23.00	-- Other woven fabrics of polyester staple fibres	20	10
5514.29.00	-- Other fabrics	20	10
	- Of yarns of different colours:		
5514.31.00	-- Of polyester staple fibres, plain weave	20	10
5514.32.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5514.33.00	-- Other woven fabrics of polyester staple fibres	20	10
5514.39.00	-- Other fabrics	20	10
	- Printed:		
5514.41.00	-- Of polyester staple fibres, plain weave	20	10
5514.42.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20	10
5514.43.00	-- Other woven fabrics of polyester staple fibres	20	10
5514.49.00	-- Other fabrics	20	10

Code	Description of Goods	CET	Bol
<b>55.15</b>	<b>Other woven fabrics of synthetic staple fibres:</b>		
	- Of polyester staple fibres:		
5515.11.00	-- Mixed mainly or solely with viscose rayon staple fibres	20	10
5515.12.00	-- Mixed mainly or solely with man-made filaments	20	10
5515.13.00	-- Mixed mainly or solely with wool or fine animal hair	20	10
5515.19.00	-- Other	20	10
	- Of acrylic and modacrylic staple fibres:		
5515.21.00	-- Mixed mainly or solely with man-made filaments	20	10
5515.22.00	-- Mixed mainly or solely with wool or fine animal hair	20	10
5515.29.00	-- Other	20	10
	- Other woven fabrics:		
5515.91.00	-- Mixed mainly or solely with man-made filaments	20	10
5515.92.00	-- Mixed mainly or solely with wool or fine animal hair	20	10
5515.99.00	-- Other	20	10
<b>55.16</b>	<b>Woven fabrics of artificial staple fibres:</b>		
	- Containing 85% or more by weight of artificial staple fibres:		
5516.11.00	-- Unbleached or bleached	20	10
5516.12.00	-- Dyed	20	10
5516.13.00	-- Of yarns of different colours	20	10
5516.14.00	-- Printed	20	10
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	-- Unbleached or bleached	20	10
5516.22.00	-- Dyed	20	10
5516.23.00	-- Of yarns of different colours	20	10
5516.24.00	-- Printed	20	10
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	-- Unbleached or bleached	20	10
5516.32.00	-- Dyed	20	10
5516.33.00	-- Of yarns of different colours	20	10
5516.34.00	-- Printed	20	10
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	-- Unbleached or bleached	20	10
5516.42.00	-- Dyed	20	10
5516.43.00	-- Of yarns of different colours	20	10
5516.44.00	-- Printed	20	10
	- Other:		
5516.91.00	-- Unbleached or bleached	20	10
5516.92.00	-- Dyed	20	10
5516.93.00	-- Of yarns of different colours	20	10
5516.94.00	-- Printed	20	10

**CHAPTER 56**  
**WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES**  
**AND ARTICLES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 3401, polishes, creams or similar preparations of heading No. 3405, fabric softeners of heading No. 3809) where the textile material is present merely as a carrying medium;
  - b) textile products of heading No. 5811;
  - c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading No. 6805);
  - d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 6814); or
  - e) metal foil on a backing of felt or nonwovens (Section XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings Nos. 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).  
 Heading No. 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.  
 Headings Nos. 5602 and 5603 do not, however, cover:
  - a) felt, impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading No. 5604 does not cover textile yarn, or strip or the like of heading No. 5404 or 5405, 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.

Code	Description of Goods	CET	BoI
<b>56.01</b>	<b>Wadding of textiles and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps:</b>		
5601.10.00	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	15	10
5601.21.00	- Wadding; other articles of wadding:		
5601.22.00	- - Of cotton seeds	15	10
5601.29.00	- - Of man-made fibres	15	10
5601.30.00	- - Other	15	10
5601.30.00	- Textile flock and dust and mill neps	15	10
<b>56.02</b>	<b>Felt, whether or not impregnated, coated, covered or laminated:</b>		
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	15	10
5602.21.00	- Other felt, not impregnated, coated, covered or laminated:		
5602.29.00	- - Of wool or fine animal hair	15	10
5602.90.00	- - Of other textile materials	15	10
5602.90.00	- Other	15	10
<b>56.03</b>	<b>Nonwovens, whether or not impregnated, coated, covered or laminated:</b>		
5603.11.00	- Of man-made fibres:		
5603.12.00	- - Weighing not more than 25 g/m <sup>2</sup>	15	10
5603.13.00	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	15	10
5603.14.00	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	15	10
5603.14.00	- - Weighing more than 150 g/m <sup>2</sup>	15	10
5603.91.00	- Other:		
5603.91.00	- - Weighing not more than 25 g/m <sup>2</sup>	15	10
5603.92.00	- - Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	15	10
5603.93.00	- - Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	15	10
5603.94.00	- - Weighing more than 150 g/m <sup>2</sup>	15	10
<b>56.04</b>	<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:</b>		
5604.10.00	- Rubber thread and cord, textile-covered	15	10
5604.20.00	- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	15	10
5604.90	- Other:		
5604.90.10	- - Imitation catgut	15	10
5604.90.90	- - Other	15	10

Code	Description of Goods	CET	Bol
<b>5605.00.00</b>	<b>Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder covered with metal</b>	15	10
<b>5606.00.00</b>	<b>Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn</b>	15	10
<b>56.07</b>	<b>Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:</b>		
5607.10	- Of jute or of other textile bast fibres of heading No. 53.03:		
5607.10.10	-- Of jute	15	10
5607.10.90	-- Other	15	10
	- Of sisal or other textile fibres of the genus Agave:		
5607.21.00	-- Binder or baler twine	15	10
5607.29	-- Other:		
5607.29.10	--- Of pita	15	10
5607.29.90	--- Other	15	10
5607.30	- Of abaca ( <i>Manila hemp (Musa textilis Nee)</i> ) or other hard (leaf) fibres:		
5607.30.10	-- Of abaca	15	10
5607.30.90	-- Other	15	10
	- Of polyethylene or polypropylene:		
5607.41.00	-- Binder or baler twine	15	10
5607.49.00	-- Other	15	10
5607.50.00	- Of other synthetic fibres	15	10
5607.90.00	- Other	15	10
<b>56.08</b>	<b>Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials:</b>		
	- Of man-made textile materials:		
5608.11.00	-- Made up fishing nets	15	10
5608.19.00	-- Other	15	10
5608.90.00	- Other	15	10
<b>5609.00.00</b>	<b>Articles of yarn, strip or the like of heading No. 54.04 or 54.05; twine, cordage, rope or cables, not elsewhere specified or included</b>	15	10

**CHAPTER 57**  
**CARPETS AND OTHER TEXTILE FLOOR COVERINGS**

**NOTES**

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
2. This Chapter does not cover floor covering underlays.

Code	Description of Goods	CET	BoI
<b>57.01</b>	<b>Carpets and other textile floor coverings, knotted, whether or not made up:</b>		
5701.10.00	- Of wool or fine animal hair	20	10
5701.90.00	- Of other textile materials	20	10
<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>		
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20	10
5702.20.00	- Floor coverings of coconut fibre (coir)	20	10
	- Other, of pile construction, not made up:		
5702.31.00	- - Of wool or fine animal hair	20	10
5702.32.00	- - Of man-made textile materials	20	10
5702.39.00	- - Of other textile materials	20	10
	- Other, of pile construction, made up:		
5702.41.00	- - Of wool or fine animal hair	20	10
5702.42.00	- - Of man-made textile materials	20	10
5702.49.00	- - Of other textile materials	20	10
	- Other, not of pile construction, not made up:		
5702.51.00	- - Of wool or fine animal hair	20	10
5702.52.00	- - Of man-made textile materials	20	10
5702.59.00	- - Of other textile materials	20	10
	- Other, not of pile construction, made up:		
5702.91.00	- - Of wool or fine animal hair	20	10
5702.92.00	- - Of man-made textile materials	20	10
5702.99.00	- - Of other textile materials	20	10
<b>57.03</b>	<b>Carpets and other textile floor coverings, tufted, whether or not made up:</b>		
5703.10.00	- Of wool or fine animal hair	20	10
5703.20.00	- Of nylon or other polyamides	20	10
5703.30.00	- Of other man-made textile materials	20	10
5703.90.00	- Of other textile materials	20	10
<b>57.04</b>	<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:</b>		
5704.10.00	- Having a maximum surface area of 0.3 m <sup>2</sup>	20	10
5704.90.00	- Other	20	10
<b>5705.00.00</b>	<b>Other carpets and other textile floor coverings, whether or not made up</b>	20	10

**CHAPTER 58**  
**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;**  
**TAPESTRIES; TRIMMINGS; EMBROIDERY**

**NOTES**

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading No. 5801 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 No. 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading No. 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 5608.
5. For the purposes of heading No. 5806, the expression "narrow woven fabrics" means:
  - a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - b) tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics with woven fringes are to be classified in heading No. 5808.
6. In heading No. 5810, 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 No. 5805).
7. In addition to the products of heading No. 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Code	Description of Goods	CET	BoI
<b>58.01</b>	<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.06:</b>		
5801.10.00	- Of wool or fine animal hair	20	10
	- Of cotton:		
5801.21.00	-- Uncut weft pile fabrics	20	10
5801.22.00	-- Cut corduroy	20	10
5801.23.00	-- Other weft pile fabrics	20	10
5801.24.00	-- Warp pile fabrics, épinglé (uncut)	20	10
5801.25.00	-- Warp pile fabrics, cut	20	10
5801.26.00	-- Chenille fabrics	20	10
	- Of man-made fibres:		
5801.31.00	-- Uncut weft pile fabrics	20	10
5801.32.00	-- Cut corduroy	20	10
5801.33.00	-- Other weft pile fabrics	20	10
5801.34.00	-- Warp pile fabrics, épinglé (uncut)	20	10
5801.35.00	-- Warp pile fabrics, cut	20	10
5801.36.00	-- Chenille fabrics	20	10
5801.90.00	- Of other textile materials	20	10
<b>58.02</b>	<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03:</b>		
	- Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	-- Unbleached	20	10
5802.19.00	-- Other	20	10
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials:	20	10
5802.30.00	- Tufted textile fabrics	20	10
<b>58.03</b>	<b>Gauze, other than narrow fabrics of heading No. 58.06:</b>		
5803.10.00	- Of cotton	20	10
5803.90.00	- Of other textile materials	20	10
<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 heading No. 60.02:</b>		
5804.10.00	- Tulles and other net fabrics	20	10
	- Mechanically made lace:		
5804.21.00	-- Of man-made fibres	20	10
5804.29.00	-- Of other textile materials	20	10
5804.30.00	- Hand-made lace	20	10
<b>5805.00.00</b>	<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up</b>	20	10

Code	Description of Goods	CET	BoI
<b>58.06</b>	<b>Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs):</b>		
5806.10.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	20	10
5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn, or rubber thread	20	10
	- Other woven fabrics:		
5806.31.00	- - Of cotton	20	10
5806.32.00	- - Of man-made fibres	20	10
5806.39.00	- - Of other textile materials	20	10
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	20	10
<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>		
5807.10.00	- Woven	20	10
5807.90.00	- Other	20	10
<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>		
5808.10.00	- Braids in the piece	20	10
5808.90.00	- Other	20	10
<b>5809.00.00</b>	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included</b>	20	10
<b>58.10</b>	<b>Embroidery, in the piece, in strips or in motifs:</b>		
5810.10.00	- Embroidery without visible ground	20	10
	- Other embroidery:		
5810.91.00	- - Of cotton	20	10
5810.92.00	- - Of man-made fibres	20	10
5810.99.00	- - Of other textile materials	20	10
<b>5811.00.00</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 No. 58.10</b>	20	10

**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 Nos. 5803 and 5806, the braids and ornamental trimmings in the piece of heading No. 5808 and the knitted or crocheted fabrics of heading No. 6002.
2. Heading No. 5903 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 No. 5811;
  - b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading No. 5604.
3. For the purposes of heading No. 5905, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).  
 This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 4814) or on a textile backing (generally heading No. 5907).
4. For the purposes of heading No. 5906, the expression "rubberized 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 No. 5604;
  - 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 No. 5811.
5. Heading No. 5907 does not apply to:
  - a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
  - d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;
  - e) wood veneered on a backing of textile fabrics (heading No. 4408);
  - f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 6805);
  - g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 6814); or
  - h) metal foil on a backing of textile fabrics (Section XV).
6. Heading No. 5910 does not apply to:
  - a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
  - b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading No. 4010).
7. Heading No. 5911 applies to the following goods, which do not fall in any other heading of Section XI:
  - a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings Nos. 5908 to 5910), the following only:
    - i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
    - ii) bolting cloth;
    - iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
    - iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
    - v) textile fabrics reinforced with metal, of a kind used for technical purposes;
    - vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

- b) textile articles (other than those of headings Nos. 5908 to 5910) 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).

Code	Description of Goods	CET	Bol
<b>59.01</b>	<b>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:</b>		
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20	10
5901.90.00	- Other	20	10
<b>59.02</b>	<b>Tyre cord fabric or high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</b>		
5902.10	- Of nylon or other polyamides:		
5902.10.10	- - Rubberized	15	10
5902.10.90	- - Other	15	10
5902.20	- Of polyesters:		
5902.20.10	- - Rubberized	15	10
5902.20.90	- - Other	15	10
5902.90	- Other:		
5902.90.10	- - Rubberized	15	10
5902.90.90	- - Other	15	10
<b>59.03</b>	<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 59.02:</b>		
5903.10.00	- With polyvinyl chloride	20	10
5903.20.00	- With polyurethane	20	10
5903.90.00	- Other	20	10
<b>59.04</b>	<b>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:</b>		
5904.10.00	- Linoleum	20	10
	- Other:		
5904.91.00	- - With a base consisting of needleloom felt or nonwovens	20	10
5904.92.00	- - With other textile base	20	10
<b>5905.00.00</b>	<b>Textile wall coverings</b>	20	10
<b>59.06</b>	<b>Rubberized textile fabrics, other than those of heading No. 59.02:</b>		
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	20	10
	- Other:		
5906.91.00	- - Knitted or crocheted	20	10
5906.99.00	- - Other	20	10
<b>5907.00.00</b>	<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like</b>	20	10
<b>5908.00</b>	<b>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:</b>		
5908.00.10	- Wicks	15	10
5908.00.90	- Other	15	10
<b>5909.00.00</b>	<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials</b>	15	10
<b>5910.00.00</b>	<b>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</b>	15	10
<b>59.11</b>	<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter:</b>		
5911.10.00	- 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)	15	10
5911.20.00	- Bolting cloth, whether or not made up	15	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):		
5911.31.00	- - Weighing less than 650 g/m <sup>2</sup>	15	10
5911.32.00	- - Weighing 650 g/m <sup>2</sup> or more	15	10
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	15	10
5911.90	- Other:		
5911.90.10	- - Gaskets, washers and other seals	15	10
5911.90.90	- - Other	15	10

**CHAPTER 60**  
**KNITTED OR CROCHETED FABRICS**

**NOTES**

1. This Chapter does not cover:
  - a) crochet lace of heading No. 5804;
  - b) labels, badges or similar articles, knitted or crocheted, of heading No. 5807; or
  - c) knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 6001.
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.

Code	Description of Goods	CET	BoI
<b>60.01</b>	<b>Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted:</b>		
6001.10.00	- “Long pile” fabrics	20	10
	- Looped pile fabrics:		
6001.21.00	- - Of cotton	20	10
6001.22.00	- - Of man-made fibres	20	10
6001.29.00	- - Of other textile materials	20	10
	- Other:		
6001.91.00	- - Of cotton	20	10
6001.92.00	- - Of man-made fibres	20	10
6001.99.00	- - Of other textile materials	20	10
<b>60.02</b>	<b>Other knitted or crocheted fabrics:</b>		
6002.10.00	- Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	20	10
6002.20.00	- Other, of a width not exceeding 30 cm:	20	10
6002.30.00	- Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	20	10
	- Other fabrics, warp knit (including those made on galloon knitting machines):		
6002.41.00	- - Of wool or fine animal hair	20	10
6002.42.00	- - Of cotton	20	10
6002.43.00	- - Of man-made fibres	20	10
6002.49.00	- - Other	20	10
	- Other:		
6002.91.00	- - Of wool or fine animal hair	20	10
6002.92.00	- - Of cotton	20	10
6002.93.00	- - Of man-made fibres	20	10
6002.99.00	- - Other	20	10

## CHAPTER 61

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

#### NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - a) goods of heading No. 6212;
  - b) worn clothing or other worn articles of heading No. 6309; or
  - c) orthopaedic appliances, surgical belts, trusses or the like (heading No. 9021).
3. For the purposes of headings Nos. 6103 and 6104:
  - a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - b) the term "ensemble" means a set of garments (other than suits and articles of heading No. 6107, 6108 or 6109), 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 must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 6112.
4. Headings Nos. 6105 and 6106 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 No. 6105 does not cover sleeveless garments.
5. Heading No. 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading No. 6111:
  - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - b) articles which are, *prima facie*, classifiable both in heading No. 6111 and in other headings of this Chapter are to be classified in heading No. 6111.
7. For the purposes of heading No. 6112, "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 must also be of corresponding or compatible size.
8. Garments which are, *prima facie*, classifiable both in heading No. 6113 and in other headings of this Chapter, excluding heading No. 6111, are to be classified in heading No. 6113.
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.

Code	Description of Goods	CET	BoI
<b>61.01</b>	<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03:</b>		
6101.10.00	- Of wool or fine animal hair	20	10
6101.20.00	- Of cotton	20	10
6101.30.00	- Of man-made fibres	20	10
6101.90.00	- Of other textile materials	20	10
<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 No. 61.04:</b>		
6102.10.00	- Of wool or fine animal hair	20	10
6102.20.00	- Of cotton	20	10
6102.30.00	- Of man-made fibres	20	10
6102.90.00	- Of other textile materials	20	10
<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>		
	- Suits:		
6103.11.00	-- Of wool or fine animal hair	20	10
6103.12.00	-- Of synthetic fibres	20	10
6103.19.00	-- Of other textile materials	20	10
	- Ensembles:		
6103.21.00	-- Of wool or fine animal hair	20	10
6103.22.00	-- Of cotton	20	10
6103.23.00	-- Of synthetic fibres	20	10
6103.29.00	-- Of other textile materials	20	10
	- Jackets and blazers:		
6103.31.00	-- Of wool or fine animal hair	20	10
6103.32.00	-- Of cotton	20	10
6103.33.00	-- Of synthetic fibres	20	10
6103.39.00	-- Of other textile materials	20	10
	- Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	-- Of wool or fine animal hair	20	10
6103.42.00	-- Of cotton	20	10
6103.43.00	-- Of synthetic fibres	20	10
6103.49.00	-- Of other textile materials	20	10
<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:		
6104.11.00	-- Of wool or fine animal hair	20	10
6104.12.00	-- Of cotton	20	10
6104.13.00	-- Of synthetic fibres	20	10
6104.19.00	-- Of other textile materials	20	10
	- Ensembles:		
6104.21.00	-- Of wool or fine animal hair	20	10
6104.22.00	-- Of cotton	20	10
6104.23.00	-- Of synthetic fibres	20	10
6104.29.00	-- Of other textile materials	20	10
	- Jackets and blazers:		
6104.31.00	-- Of wool or fine animal hair	20	10
6104.32.00	-- Of cotton	20	10
6104.33.00	-- Of synthetic fibres	20	10
6104.39.00	-- Of other textile materials	20	10
	- Dresses:		
6104.41.00	-- Of wool or fine animal hair	20	10
6104.42.00	-- Of cotton	20	10
6104.43.00	-- Of synthetic fibres	20	10
6104.44.00	-- Of artificial fibres	20	10
6104.49.00	-- Of other textile materials	20	10
	- Skirts and divided skirts:		
6104.51.00	-- Of wool or fine animal hair	20	10
6104.52.00	-- Of cotton	20	10
6104.53.00	-- Of synthetic fibres	20	10
6104.59.00	-- Of other textile materials	20	10
	- Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	-- Of wool or fine animal hair	20	10
6104.62.00	-- Of cotton	20	10
6104.63.00	-- Of synthetic fibres	20	10
6104.69.00	-- Of other textile materials	20	10

Code	Description of Goods	CET	BoI
<b>61.05</b>	<b>Men's or boys' shirts, knitted or crocheted:</b>		
6105.10.00	- Of cotton	20	10
6105.20	- Of man-made fibres:		
6105.20.10	- - Of acrylic or modacrylic fibres	20	10
6105.20.90	- - Of other man-made fibres	20	10
6105.90.00	- Of other textile materials	20	10
<b>61.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted:</b>		
6106.10.00	- Of cotton	20	10
6106.20.00	- Of man-made fibres	20	10
6106.90.00	- Of other textile materials	20	10
<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:		
6107.11.00	- - Of cotton	20	10
6107.12.00	- - Of man-made fibres	20	10
6107.19.00	- - Of other textile materials	20	10
	- Nightshirts and pyjamas:		
6107.21.00	- - Of cotton	20	10
6107.22.00	- - Of man-made fibres	20	10
6107.29.00	- - Of other textile materials	20	10
	- Other:		
6107.91.00	- - Of cotton	20	10
6107.92.00	- - Of man-made fibres	20	10
6107.99.00	- - Of other textile materials	20	10
<b>61.08</b>	<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted:</b>		
	- Slips and petticoats:		
6108.11.00	- - Of man-made fibres	20	10
6108.19.00	- - Of other textile materials	20	10
	- Briefs and panties:		
6108.21.00	- - Of cotton	20	10
6108.22.00	- - Of man-made fibres	20	10
6108.29.00	- - Of other textile materials	20	10
	- Nightdresses and pyjamas:		
6108.31.00	- - Of cotton	20	10
6108.32.00	- - Of man-made fibres	20	10
6108.39.00	- - Of other textile materials	20	10
	- Other:		
6108.91.00	- - Of cotton	20	10
6108.92.00	- - Of man-made fibres	20	10
6108.99.00	- - Of other textile materials	20	10
<b>61.09</b>	<b>T-shirts, singlets and other vests, knitted or crocheted:</b>		
6109.10.00	- Of cotton	20	10
6109.90	- Of other textile materials:		
6109.90.10	- - Of acrylic or modacrylic fibres	20	10
6109.90.90	- - Other	20	10
<b>61.10</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted:</b>		
6110.10.00	- Of wool or fine animal hair	20	10
6110.20.00	- Of cotton	20	10
6110.30	- Of man-made fibres:		
6110.30.10	- - Of acrylic or modacrylic fibres	20	10
6110.30.90	- - Other	20	10
6110.90.00	- Of other textile materials	20	10
<b>61.11</b>	<b>Babies' garments and clothing accessories, knitted or crocheted:</b>		
6111.10.00	- Of wool or fine animal hair	20	10
6111.20.00	- Of cotton	20	10
6111.30.00	- Of synthetic fibres	20	10
6111.90.00	- Of other textile materials	20	10
<b>61.12</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted:</b>		
	- Track suits:		
6112.11.00	- - Of cotton	20	10
6112.12.00	- - Of synthetic fibres	20	10
6112.19.00	- - Of other textile materials	20	10
6112.20.00	- Ski suits	20	10
	- Men's or boys' swimwear:		
6112.31.00	- - Of synthetic fibres	20	10
6112.39.00	- - Of other textile materials	20	10
	- Women's or girls' swimwear:		
6112.41.00	- - Of synthetic fibres	20	10
6112.49.00	- - Of other textile materials	20	10

Code	Description of Goods	CET	Bol
<b>6113.00.00</b>	<b>Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07</b>	20	10
<b>61.14</b>	<b>Other garments, knitted or crocheted:</b>		
6114.10.00	- Of wool or fine animal hair	20	10
6114.20.00	- Of cotton	20	10
6114.30.00	- Of man-made fibres	20	10
6114.90.00	- Of other textile materials	20	10
<b>61.15</b>	<b>Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted:</b>		
	- Panty hose and tights:		
6115.11.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	20	10
6115.12.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	20	10
6115.19.00	-- Of other textile materials	20	10
6115.20	- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:		
6115.20.20	-- Full-length or knee-length hosiery of synthetic fibres	20	10
6115.20.90	-- Other	20	10
	- Other:		
6115.91.00	-- Of wool or fine animal hair	20	10
6115.92.00	-- Of cotton	20	10
6115.93	-- Of synthetic fibres:		
6115.93.10	--- Stockings for varicose veins	20	10
6115.93.20	--- Other stockings	20	10
6115.93.90	--- Other	20	10
6115.99.00	-- Of other textile materials	20	10
<b>61.16</b>	<b>Gloves, mittens and mitts, knitted or crocheted:</b>		
6116.10.00	- Gloves impregnated, coated or covered with plastics or rubber	20	10
	- Other:		
6116.91.00	-- Of wool or fine animal hair	20	10
6116.92.00	-- Of cotton	20	10
6116.93.00	-- Of synthetic fibres	20	10
6116.99.00	-- Of other textile materials	20	10
<b>61.17</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories:</b>		
6117.10.00	- Shawls, scarves, mufflers, mantillas, veils and the like	20	10
6117.20.00	- Ties, bow ties and cravats	20	10
6117.80	- Other clothing accessories:		
6117.80.10	-- Kneebands and ankle socks	20	10
6117.80.90	-- Other	20	10
6117.90	- Parts:		
6117.90.10	-- Of man-made fibres	20	10
6117.90.90	-- Other	20	10

## CHAPTER 62

### ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

#### NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 6212).
2. This Chapter does not cover:
  - a) worn clothing or other worn articles of heading No. 6309; or
  - b) orthopaedic appliances, surgical belts, trusses or the like (heading No. 9021).
3. For the purposes of headings Nos. 6203 and 6204:
  - a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a suit must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - b) the term "ensemble" means a set of garments (other than suits and articles of heading No. 6207 or 6208) 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 take the form of 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 must also be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading No. 6211.
4. For the purposes of heading No. 6209:
  - a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - b) articles which are, *prima facie*, classifiable both in heading No. 6209 and in other headings of this Chapter are to be classified in heading No. 6209.
5. Garments which are, *prima facie*, classifiable both in heading No. 6210 and in other headings of this Chapter, excluding heading No. 6209, are to be classified in heading No. 6210.
6. For the purposes of heading No. 6211, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
  - a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide-fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 6214.
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.

Code	Description of Goods	CET	BoI
<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 No. 62.03:</b>		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.11.00	-- Of wool or fine animal hair	20	10
6201.12.00	-- Of cotton	20	10
6201.13.00	-- Of man-made fibres	20	10
6201.19.00	-- Of other textile materials	20	10
	- Other:		
6201.91.00	-- Of wool or fine animal hair	20	10
6201.92.00	-- Of cotton	20	10
6201.93.00	-- Of man-made fibres	20	10
6201.99.00	-- Of other textile materials	20	10
<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 No. 62.04:</b>		
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.11.00	-- Of wool or fine animal hair	20	10
6202.12.00	-- Of cotton	20	10
6202.13.00	-- Of man-made fibres	20	10
6202.19.00	-- Of other textile materials	20	10
	- Other:		
6202.91.00	-- Of wool or fine animal hair	20	10
6202.92.00	-- Of cotton	20	10
6202.93.00	-- Of man-made fibres	20	10
6202.99.00	-- Of other textile materials	20	10
<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:		
6203.11.00	-- Of wool or fine animal hair	20	10
6203.12.00	-- Of synthetic fibres	20	10
6203.19.00	-- Of other textile materials	20	10
	- Ensembles:		
6203.21.00	-- Of wool or fine animal hair	20	10
6203.22.00	-- Of cotton	20	10
6203.23.00	-- Of synthetic fibres	20	10
6203.29.00	-- Of other textile materials	20	10
	- Jackets and blazers:		
6203.31.00	-- Of wool or fine animal hair	20	10
6203.32.00	-- Of cotton	20	10
6203.33.00	-- Of synthetic fibres	20	10
6203.39.00	-- Of other textile materials	20	10
	- Trousers, bib and brace overalls, breeches and shorts:		
6203.41.00	-- Of wool or fine animal hair	20	10
6203.42.00	-- Of cotton	20	10
6203.43.00	-- Of synthetic fibres	20	10
6203.49.00	-- Of other textile materials	20	10
<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:		
6204.11.00	-- Of wool or fine animal hair	20	10
6204.12.00	-- Of cotton	20	10
6204.13.00	-- Of synthetic fibres	20	10
6204.19.00	-- Of other textile materials	20	10
	- Ensembles:		
6204.21.00	-- Of wool or fine animal hair	20	10
6204.22.00	-- Of cotton	20	10
6204.23.00	-- Of synthetic fibres	20	10
6204.29.00	-- Of other textile materials	20	10
	- Jackets and blazers:		
6204.31.00	-- Of wool or fine animal hair	20	10
6204.32.00	-- Of cotton seeds	20	10
6204.33.00	-- Of synthetic fibres	20	10
6204.39.00	-- Of other textile materials	20	10
	- Dresses:		
6204.41.00	-- Of wool or fine animal hair	20	10
6204.42.00	-- Of cotton seeds	20	10
6204.43.00	-- Of synthetic fibres	20	10
6204.44.00	-- Of artificial fibres	20	10
6204.49.00	-- Of other textile materials	20	10
	- Skirts and divided skirts:		
6204.51.00	-- Of wool or fine animal hair	20	10
6204.52.00	-- Of cotton	20	10
6204.53.00	-- Of synthetic fibres	20	10
6204.59.00	-- Of other textile materials	20	10

Code	Description of Goods	CET	BoI
	- Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	- - Of wool or fine animal hair	20	10
6204.62.00	- - Of cotton	20	10
6204.63.00	- - Of synthetic fibres	20	10
6204.69.00	- - Of other textile materials	20	10
<b>62.05</b>	<b>Men's or boys' shirts:</b>		
6205.10.00	- Of wool or fine animal hair	20	10
6205.20.00	- Of cotton	20	10
6205.30.00	- Of man-made fibres	20	10
6205.90.00	- Of other textile materials	20	10
<b>62.06</b>	<b>Women's or girls' blouses, shirts and shirt-blouses:</b>		
6206.10.00	- Of silk or silk waste	20	10
6206.20.00	- Of wool or fine animal hair	20	10
6206.30.00	- Of cotton	20	10
6206.40.00	- Of man-made fibres	20	10
6206.90.00	- Of other textile materials	20	10
<b>62.07</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles:</b>		
	- Underpants and briefs:		
6207.11.00	- - Of cotton	20	10
6207.19.00	- - Of other textile materials	20	10
	- Nightshirts and pyjamas:		
6207.21.00	- - Of cotton	20	10
6207.22.00	- - Of man-made fibres	20	10
6207.29.00	- - Of other textile materials	20	10
	- Other:		
6207.91.00	- - Of cotton	20	10
6207.92.00	- - Of man-made fibres	20	10
6207.99.00	- - Of other textile materials	20	10
<b>62.08</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles:</b>		
	- Slips and petticoats:		
6208.11.00	- - Of man-made fibres	20	10
6208.19.00	- - Of other textile materials	20	10
	- Nightshirts and pyjamas:		
6208.21.00	- - Of cotton	20	10
6208.22.00	- - Of man-made fibres	20	10
6208.29.00	- - Of other textile materials	20	10
	- Other:		
6208.91.00	- - Of cotton	20	10
6208.92.00	- - Of man-made fibres	20	10
6208.99.00	- - Of other textile materials	20	10
<b>62.09</b>	<b>Babies' garments and clothing accessories:</b>		
6209.10.00	- Of wool or fine animal hair	20	10
6209.20.00	- Of cotton	20	10
6209.30.00	- Of synthetic fibres	20	10
6209.90.00	- Of other textile materials	20	10
<b>62.10</b>	<b>Garments made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07:</b>		
6210.10.00	- Of fabrics of heading No. 56.02 or 56.03	20	10
6210.20.00	- Other garments, of the type described in subdivisions Nos. 6202.11.00 to 6201.19.00	20	10
6210.30.00	- Other garments, of the type described in subdivisions Nos. 6202.11.00 to 6201.19.00	20	10
6210.40.00	- Other men's or boys' garments	20	10
6210.50.00	- Other women's or girls' garments	20	10
<b>62.11</b>	<b>Track suits, ski suits and swimwear; other garments:</b>		
	- Swimwear:		
6211.11.00	- - Men's or boys'	20	10
6211.12.00	- - Women's or girls'	20	10
6211.20.00	- Ski suits	20	10
	- Other garments, men's or boys':		
6211.31.00	- - Of wool or fine animal hair	20	10
6211.32.00	- - Of cotton	20	10
6211.33.00	- - Of man-made fibres	20	10
6211.39.00	- - Of other textile materials	20	10
	- Other garments, women's or girls':		
6211.41.00	- - Of wool or fine animal hair	20	10
6211.42.00	- - Of cotton seeds	20	10
6211.43.00	- - Of man-made fibres	20	10
6211.49.00	- - Of other textile materials	20	10
<b>62.12</b>	<b>Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted:</b>		
6212.10.00	- Brassières	20	10

Code	Description of Goods	CET	BoI
6212.20.00	- Girdles and panty-girdles	20	10
6212.30.00	- Corselettes	20	10
6212.90.00	- Other	20	10
<b>62.13</b>	<b>Handkerchiefs:</b>		
6213.10.00	- Of silk or silk waste	20	10
6213.20.00	- Of cotton	20	10
6213.90.00	- Of other textile materials	20	10
<b>62.14</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like:</b>		
6214.10.00	- Of silk or silk waste	20	10
6214.20.00	- Of wool or fine animal hair	20	10
6214.30.00	- Of synthetic fibres	20	10
6214.40.00	- Of artificial fibres	20	10
6214.90.00	- Of other textile materials	20	10
<b>62.15</b>	<b>Ties, bow ties and cravats:</b>		
6215.10.00	- Of silk or silk waste	20	10
6215.20.00	- Of man-made fibres	20	10
6215.90.00	- Of other textile materials	20	10
<b>6216.00.00</b>	<b>Gloves, mittens and mitts</b>	20	10
<b>62.17</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12:</b>		
6217.10.00	- Accessories	20	10
6217.90.00	- Parts	20	10

**CHAPTER 63**  
**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES;**  
**RAGS**

**NOTES**

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
  - a) goods of Chapters 56 to 62; or
  - b) worn clothing or other worn articles of heading No. 6309.
3. Heading No. 6309 applies only to the following goods:
  - a) articles of textile materials:
    - i) clothing and clothing accessories, and parts thereof;
    - ii) blankets and travelling rugs;
    - iii) bed linen, table linen, toilet linen and kitchen linen;
    - iv) furnishing articles, other than carpets of headings Nos. 5701 to 5705 and tapestries of heading No. 5805;
  - 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:

- they must show signs of appreciable wear, and
- they must be presented in bulk or in bales, sacks or similar packings.

Code	Description of Goods	CET	BoI
<b>I. OTHER MADE UP TEXTILE ARTICLES</b>			
<b>63.01</b>	<b>Blankets and travelling rugs:</b>		
6301.10.00	- Electric blankets	20	10
6301.20	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair:		
6301.20.10	- - Of wool	20	10
6301.20.20	- - Of vicuna hair	20	10
6301.20.90	- - Other	20	10
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	20	10
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20	10
6301.90.00	- Other blankets and travelling rugs	20	10
<b>63.02</b>	<b>Bed linen, table linen, toilet linen and kitchen linen:</b>		
6302.10	- Bed linen, knitted or crocheted:		
6302.10.10	- - Of man-made fibres	20	10
6302.10.90	- - Other	20	10
	- Other bed linen, printed:		
6302.21.00	- - Of cotton	20	10
6302.22.00	- - Of man-made fibres	20	10
6302.29.00	- - Of other textile materials	20	10
	- Other bed linen:		
6302.31.00	- - Of cotton	20	10
6302.32.00	- - Of man-made fibres	20	10
6302.39.00	- - Of other textile materials	20	10
6302.40	- Table linen, knitted or crocheted:		
6302.40.10	- - Of man-made fibres	20	10
6302.40.90	- - Other	20	10
	- Other table linen:		
6302.51.00	- - Of cotton	20	10
6302.52.00	- - Of flax	20	10
6302.53.00	- - Of man-made fibres	20	10
6302.59.00	- - Of other textile materials	20	10
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20	10
	- Other:		
6302.91.00	- - Of cotton	20	10
6302.92.00	- - Of flax	20	10
6302.93.00	- - Of man-made fibres	20	10
6302.99.00	- - Of other textile materials	20	10
<b>63.03</b>	<b>Curtains (including drapes) and interior blinds; curtain or bed valances:</b>		
	- Knitted or crocheted:		
6303.11.00	- - Of cotton	20	10
6303.12.00	- - Of synthetic fibres	20	10
6303.19.00	- - Of other textile materials	20	10
	- Other:		
6303.91.00	- - Of cotton	20	10
6303.92.00	- - Of synthetic fibres	20	10
6303.99.00	- - Of other textile materials	20	10

Code	Description of Goods	CET	BoI
<b>63.04</b>	<b>Other furnishing articles, excluding those of heading No. 94.04:</b>		
	- Bedspreads:		
6304.11.00	-- Knitted or crocheted	20	10
6304.19.00	-- Other	20	10
	- Other:		
6304.91.00	-- Knitted or crocheted	20	10
6304.92.00	-- Not knitted or crocheted, of cotton	20	10
6304.93.00	-- Not knitted or crocheted, of synthetic fibres:	20	10
6304.99.00	-- Not knitted or crocheted, of other textile materials	20	10
<b>63.05</b>	<b>Sacks and bags, of a kind used for the packing of goods:</b>		
6305.10	- Of jute or of other textile bast fibres of heading No. 53.03:		
6305.10.10	-- Of jute	20	10
6305.10.90	-- Other	20	10
6305.20.00	- Of cotton	20	10
	- Of man-made textile materials:		
6305.32.00	-- Flexible intermediate bulk containers	20	10
6305.33	-- Other, of polyethylene or polypropylene strip or the like:		
6305.33.10	--- Of polyethylene	20	10
6305.33.20	--- Of polypropylene	20	10
6305.39.00	-- Other	20	10
6305.90	- Of other textile materials:		
6305.90.10	-- Of pita	20	10
6305.90.90	-- Other	20	10
<b>63.06</b>	<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:</b>		
	- Tarpaulins, awnings and sunblinds:		
6306.11.00	-- Of cotton	20	10
6306.12.00	-- Of synthetic fibres	20	10
6306.19.00	-- Of other textile materials	20	10
	- Tents:		
6306.21.00	-- Of cotton	20	10
6306.22.00	-- Of synthetic fibres	20	10
6306.29.00	-- Of other textile materials	20	10
	- Sails:		
6306.31.00	-- Of synthetic fibres	20	10
6306.39.00	-- Of other textile materials	20	10
	- Pneumatic mattresses:		
6306.41.00	-- Of cotton	20	10
6306.49.00	-- Of other textile materials	20	10
	- Other:		
6306.91.00	-- Of cotton	20	10
6306.99.00	-- Of other textile materials	20	10
<b>63.07</b>	<b>Other made up articles, including dress patterns:</b>		
6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20	10
6307.20.00	- Life-jackets and life-belts	20	10
6307.90	- Other:		
6307.90.10	-- Dress patterns	20	10
6307.90.20	-- Safety seat belts	20	10
6307.90.30	-- Face-masks	20	10
6307.90.90	-- Other	20	10
	<b>II. SETS</b>		
<b>6308.00.00</b>	<b>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</b>	20	10
	<b>III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>		
<b>6309.00.00</b>	<b>Worn clothing and other worn articles</b>	20	10
<b>63.10</b>	<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>		
6310.10.00	- Sorted	20	10
6310.90.00	- Other	20	10

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

**CHAPTER 64**  
**FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES**

**NOTES**

1. This Chapter does not cover:
  - a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - c) worn footwear of heading No. 6309;
  - d) articles of asbestos (heading No. 6812);
  - e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 9021); or
  - f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading No. 6406, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 9606.
3. For the purposes of this Chapter:
  - a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
  - b) the term "leather" refers to the goods of headings Nos. 4104 to 4109.
4. Subject to Note 3 to this Chapter:
  - a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

**SUBHEADING NOTE**

1. For the purposes of subheadings Nos. 6402 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.

Code	Description of Goods	CET	BoI
<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>		
6401.10.00	- Footwear incorporating a protective metal toe-cap	20	10
	- Other footwear:		
6401.91.00	-- Covering the knee	20	10
6401.92.00	-- Covering the ankle but not covering the knee	20	10
6401.99.00	-- Other	20	10
<b>64.02</b>	<b>Other footwear with outer soles and uppers of rubber or plastics:</b>		
	- Sports footwear:		
6402.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	20	10
6402.19.00	-- Other	20	10
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	20	10
6402.30.00	- Other footwear incorporating a protective metal toe-cap	20	10
	- Other footwear:		
6402.91.00	-- Covering the ankle:	20	10
6402.99.00	-- Other	20	10
<b>64.03</b>	<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather:</b>		
	- Sports footwear:		
6403.12.00	-- Ski-boots, cross-country ski footwear and snowboard boots	20	10
6403.19.00	-- Other	20	10
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	20	10

Code	Description of Goods	CET	BoI
6403.30.00	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	20	10
6403.40.00	- Other footwear incorporating a protective metal toe-cap	20	10
6403.51.00	- Other footwear with outer soles of leather:	20	10
6403.59.00	- - Covering the ankle:	20	10
	- - Other	20	10
6403.91.00	- Other footwear:	20	10
6403.99.00	- - Covering the ankle:	20	10
	- - Other	20	10
<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:		
6404.11.00	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	20	10
6404.19.00	- - Other	20	10
6404.20.00	- Footwear with outer soles of leather or composition leather	20	10
<b>64.05</b>	<b>Other footwear:</b>		
6405.10.00	- With the uppers of leather or composition leather	20	10
6405.20.00	- With the uppers of textile materials	20	10
6405.90.00	- Other	20	10
<b>64.06</b>	<b>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:</b>		
6406.10.00	- Uppers and parts thereof, other than stiffeners:	15	10
6406.20.00	- Outer soles and heels, of rubber or plastics	15	10
	- Other:		
6406.91.00	- - Of wood	15	10
6406.99	- - Of other materials:		
6406.99.30	- - - Insoles	15	10
6406.99.90	- - - Other	15	10

**CHAPTER 65**  
**HEADGEAR AND PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) worn headgear of heading No. 6309;
  - b) asbestos headgear (heading No. 6812); or
  - c) dolls' hats, other toy hats, or carnival articles of Chapter 95.
2. Heading No. 6502 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Code	Description of Goods	CET	BoI
<b>6501.00.00</b>	<b>Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt</b>	15	10
<b>6502.00</b>	<b>Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor made with brims, nor lined, nor trimmed:</b>		
6502.00.10	- Of toquilla straw or Mocora straw	15	10
6502.00.90	- Other	15	10
<b>6503.00.00</b>	<b>Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed</b>	20	10
<b>6504.00.00</b>	<b>Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed</b>	20	10
<b>65.05</b>	<b>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:</b>		
6505.10.00	- Hair nets	20	10
6505.90.00	- Other	20	10
<b>65.06</b>	<b>Other headgear, whether or not lined or trimmed:</b>		
6506.10.00	- Safety headgear	20	10
	- Other:		
6506.91.00	- - Of rubber or of plastics	20	10
6506.92.00	- - Of furskin	20	10
6506.99.00	- - Of other materials:	20	10
<b>6507.00.00</b>	<b>Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear</b>	15	10

**CHAPTER 66**  
**UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS,**  
**RIDING-CROPS AND PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) measure walking-sticks or the like (heading No. 9017);
  - b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading No. 6603 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading No. 6601 or 6602 are to be classified separately and are not to be treated as forming part of those articles.

Code	Description of Goods	CET	BoI
<b>66.01</b>	<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas):</b>		
6601.10.00	- Garden or similar umbrellas	20	10
	- Other:		
6601.91.00	- - Having a telescopic shaft	20	10
6601.99.00	- - Other	20	10
<b>6602.00.00</b>	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like</b>	20	10
<b>66.03</b>	<b>Parts, trimmings and accessories of heading No. 66.01 or 66.02:</b>		
6603.10.00	- Handles and knobs	15	10
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	15	10
6603.90.00	- Other	15	10

**CHAPTER 67**  
**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;**  
**ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**NOTES**

1. This Chapter does not cover:
  - a) straining cloth of human hair (heading No. 5911);
  - b) floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - c) footwear (Chapter 64);
  - d) headgear or hair-nets (Chapter 65);
  - e) toys, sports requisites or carnival articles (Chapter 95); or
  - f) feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading No. 6701 does not cover:
  - a) articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 9404);
  - b) articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - c) artificial flowers or foliage or parts thereof or made up articles of heading No. 6702.
3. Heading No. 6702 does not cover:
  - a) articles of glass (Chapter 70);
  - 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.

Code	Description of Goods	CET	Bol
<b>6701.00.00</b>	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 0505 and worked quills and scapes)</b>	15	10
<b>67.02</b>	<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit:</b>		
6702.10.00	- Of plastics	20	10
6702.90.00	- Of other materials:	20	10
<b>6703.00.00</b>	<b>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</b>	15	10
<b>67.04</b>	<b>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:</b>		
	- Of synthetic textile materials:		
6704.11.00	- - Complete wigs	20	10
6704.19.00	- - Other	20	10
6704.20.00	- Of human hair	20	10
6704.90.00	- Of other materials	20	10

**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 or impregnated or covered paper of heading No. 4810 or 4811 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);
  - c) coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);
  - d) articles of Chapter 71;
  - e) tools or parts of tools, of Chapter 82;
  - f) lithographic stones of heading No. 8442;
  - g) electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
  - h) dental burrs (heading No. 9018);
  - ij) articles of Chapter 91 (for example, clocks and clock cases);
  - k) articles of Chapter 94, (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - l) articles of Chapter 95 (for example, toys, games and sports requisites);
  - m) articles of heading No. 9602, if made of materials specified in Note 2 b) to Chapter 96, or of heading No. 9606 (for example, buttons), No. 9609 (for example, slate pencils) or No. 9610 (for example, drawing slates); or
  - n) articles of Chapter 97 (for example, works of art).
2. In heading No. 6802 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Code	Description of Goods	CET	BoI
<b>6801.00.00</b>	<b>Setts, curbstones and flagstones, of natural stone (except slate)</b>	15	10
<b>68.02</b>	<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate):</b>		
6802.10.00	- 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	15	10
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21.00	-- Marble, travertine and alabaster	15	10
6802.22.00	-- Other calcareous stone	15	10
6802.23.00	-- Granite	15	10
6802.29.00	-- Other stone	15	10
	- Other:		
6802.91.00	-- Marble, travertine and alabaster	15	10
6802.92.00	-- Other calcareous stone	15	10
6802.93.00	-- Granite	15	10
6802.99.00	-- Other stone	15	10
<b>6803.00.00</b>	<b>Worked slate and articles of slate or of agglomerated slate</b>	15	10
<b>68.04</b>	<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>		
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	15	10
	- Other millstones, grindstones, grinding wheels and the like: :		
6804.21.00	-- Of agglomerated synthetic or natural diamond	15	10
6804.22.00	-- Of other agglomerated abrasives or of ceramics	15	10
6804.23.00	-- Of natural stone	15	10
6804.30.00	- Hand sharpening or polishing stones	15	10
<b>68.05</b>	<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>		
6805.10.00	- On a base of woven textile fabric only	15	10
6805.20.00	- On a base of paper or paperboard only	15	10
6805.30.00	- On a base of other materials	15	10

Code	Description of Goods	CET	BoI
<b>68.06</b>	<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 falling in heading No. 68.11 or 68.12 or of Chapter 69:</b>		
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	15	10
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10	10
6806.90.00	- Other	15	10
<b>68.07</b>	<b>Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):</b>		
6807.10.00	- In rolls	15	10
6807.90.00	- Other	15	10
<b>6808.00.00</b>	<b>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</b>	15	10
<b>68.09</b>	<b>Articles of plaster or of compositions based on plaster:</b>		
	- Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	- - Faced or reinforced with paper or paperboard only	15	10
6809.19.00	- - Other	15	10
6809.90.00	- Other articles	15	10
<b>68.10</b>	<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced:</b>		
	- Tiles, flagstones, bricks and similar articles:		
6810.11.00	- - Building blocks and bricks	15	10
6810.19.00	- - Other	15	10
	- Other articles:		
6810.91.00	- - Prefabricated structural components for building or civil engineering	15	10
6810.99.00	- - Other	15	10
<b>68.11</b>	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like:</b>		
6811.10.00	- Corrugated sheets	15	10
6811.20.00	- Other sheets, panels, tiles and similar articles	15	10
6811.30.00	- Tubes, pipes and tube or pipe fittings	15	10
6811.90.00	- Other articles	15	10
<b>68.12</b>	<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading No. 68.11 or 68.13:</b>		
6812.10.00	- Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	10	10
6812.20.00	- Yarn and thread	15	10
6812.30.00	- Cord and string, whether or not plaited	15	10
6812.40.00	- Fabrics, whether or not knitted or crocheted	15	10
6812.50.00	- Clothing, clothing accessories, footwear and headgear	15	10
6812.60.00	- Paper, millboard and felt	15	10
6812.70.00	- Compressed asbestos fibre jointing, in sheets or rolls	15	10
6812.90	- Other:		
6812.90.10	- - Gaskets, washers and other seals	15	10
6812.90.90	- - Other	15	10
<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>		
6813.10.00	- Brake linings and pads	15	10
6813.90.00	- Other	15	10
<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>		
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	15	10
6814.90.00	- Other	15	10
<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>		
6815.10.00	- Non-electrical articles of graphite or other carbon	15	10
6815.20.00	- Articles of peat	15	10
	- Other articles:		
6815.91.00	- - Containing magnesite, dolomite or chromite	15	10
6815.99.00	- - Other	15	10

## CHAPTER 69 CERAMIC PRODUCTS

### NOTES

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 6904 to 6914 apply only to such products other than those classifiable in headings Nos. 6901 to 6903.
2. This Chapter does not cover:
  - a) products of heading No. 2844;
  - b) articles of heading No. 6804;
  - c) articles of Chapter 71 (for example, imitation jewellery);
  - d) cermets of heading No. 8113;
  - e) articles of Chapter 82;
  - f) electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
  - g) artificial teeth (heading No. 9021);
  - h) articles of Chapter 91 (for example, clocks and clock cases);
  - ij) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
  - k) articles of Chapter 95 (for example, toys, games and sports requisites);
  - l) articles of heading No. 9606 (for example, buttons) or of heading No. 9614 (for example, smoking pipes); or
  - m) articles of Chapter 97 (for example, works of art).

Code	Description of Goods	CET	Bol
<b>I. HEAT-INSULATING AND REFRACTORY GOODS</b>			
<b>6901.00.00</b>	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths</b>	15	10
<b>69.02</b>	<b>Refractory bricks, blocks, tiles and similar refractory constructional goods, other than those of siliceous fossil meals or similar siliceous earths:</b>		
6902.10.00	- 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>	15	10
6902.20	- 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:		
6902.20.10	- - Containing more than 90% by weight of silica (SiO <sub>2</sub> )	15	10
6902.20.90	- - Other	15	10
6902.90.00	- Other	15	10
<b>69.03</b>	<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>		
6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products:		
6903.10.10	- - Retorts and crucibles	15	10
6903.10.90	- - Other	15	10
6903.20	- 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:		
6903.20.10	- - Retorts and crucibles	15	10
6903.20.90	- - Other	15	10
6903.90	- Other:		
6903.90.10	- - Retorts and crucibles	15	10
6903.90.90	- - Other	15	10
<b>II. OTHER CERAMIC PRODUCTS</b>			
<b>69.04</b>	<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like:</b>		
6904.10.00	- Building bricks	15	10
6904.90.00	- Other	15	10
<b>69.05</b>	<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods:</b>		
6905.10.00	- Roofing tiles	15	10
6905.90.00	- Other	15	10
<b>6906.00.00</b>	<b>Ceramic pipes, conduits, guttering and pipe fittings</b>	15	10
<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>		
6907.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	10
6907.90.00	- Other	15	10

Code	Description of Goods	CET	Bol
<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>		
6908.10.00	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	10
6908.90.00	- Other	15	10
<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:		
6909.11.00	- - Of porcelain or china	15	10
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	15	10
6909.19.00	- - Other	15	10
6909.90.00	- Other	15	10
<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>		
6910.10.00	- Of porcelain or china	15	10
6910.90.00	- Other	15	10
<b>69.11</b>	<b>Tableware, kitchenware, other household articles and toilet articles, or porcelain or of china:</b>		
6911.10.00	- Tableware and kitchenware	20	10
6911.90.00	- Other	20	10
<b>6912.00.00</b>	<b>Ceramic tableware, kitchenware, other household articles and toilet articles, or porcelain or of china</b>	20	10
<b>69.13</b>	<b>Statuettes and other ornamental ceramic articles:</b>		
6913.10.00	- Of porcelain or china	20	10
6913.90.00	- Other	20	10
<b>69.14</b>	<b>Other ceramic articles:</b>		
6914.10.00	- Of porcelain or china	15	10
6914.90.00	- Other	15	10

## CHAPTER 70 GLASS AND GLASSWARE

### NOTES

1. This Chapter does not cover:
  - a) goods of heading No. 3207 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - b) articles of Chapter 71 (for example, imitation jewellery);
  - c) optical fibre cables of heading No. 8544, electrical insulators (heading No. 8546) or fittings of insulating material of heading No. 8547;
  - d) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - e) lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 9405;
  - f) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - g) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings Nos. 7003, 7004 and 7005:
  - a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
  - b) cutting to shape does not affect the classification of glass in sheets;
  - c) the expression “absorbent reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading No. 7006 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading No. 7019, the expression “glass wool” means:
  - a) mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
  - b) mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O or Na<sub>2</sub>O) content exceeding 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content exceeding 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading No. 6806.
5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

### SUBHEADING NOTE

1. For the purposes of subheadings Nos. 7013 21, 7013 31 and 7013 91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Code	Description of Goods	CET	BoI
<b>7001.00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass:</b>		
7001.00.10	- Waste and scrap	5	10
7001.00.30	- Glass in the mass	10	10
<b>70.02</b>	<b>Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked:</b>		
7002.10.00	- Balls	10	10
7002.20.00	- Rods	10	10
	- Tubes and pipes:		
7002.31.00	-- Of quartz or other fused silica	10	10
7002.32.00	-- 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	10	10
7002.39.00	-- Other	10	10
<b>70.03</b>	<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:		
7003.12	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:		
7003.12.10	--- With a regular surface	10	10
7003.12.20	--- Striped, corrugated, stamped or the like	10	10
7003.19	-- Other:		
7003.19.10	--- With a regular surface	10	10
7003.19.20	--- Striped, corrugated, stamped or the like	10	10
7003.20.00	- Wired sheets	10	10
7003.30.00	- Profiles	15	10
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15	10
7004.90.00	- Other glass	15	10

Code	Description of Goods	CET	BoI
<b>70.05</b>	<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>		
7005.10.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	15	10
	- Other non-wired glass:		
7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
7005.21.10	--- Of a thickness not exceeding 6 mm	15	10
7005.21.90	--- Other	15	10
7005.29	-- Other:		
7005.29.10	--- Of a thickness not exceeding 6 mm	15	10
7005.29.90	--- Other	15	10
7005.30.00	- Wired glass	15	10
<b>7006.00.00</b>	<b>Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials</b>	10	10
<b>70.07</b>	<b>Safety glass, consisting of toughened (tempered) or laminated glass:</b>		
	- Toughened (tempered) safety glass:		
7007.11.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15	10
7007.19.00	-- Other	15	10
	- Plywood glass:		
7007.21.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	15	10
7007.29.00	-- Other	15	10
<b>7008.00.00</b>	<b>Multiple-walled insulating units of glass</b>	15	10
<b>70.09</b>	<b>Glass mirrors, whether or not framed, including rear-view mirrors:</b>		
7009.10.00	- Rear-view mirrors for vehicles	15	10
	- Other:		
7009.91.00	-- Unframed	15	10
7009.92.00	-- Framed	15	10
<b>70.10</b>	<b>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:</b>		
7010.10.00	- Ampoules	15	10
7010.20.00	- Stoppers, lids, caps, and other closures	15	10
	- Other, of a capacity:		
7010.91.00	-- Exceeding 1 litre	15	10
7010.92.00	-- Exceeding 0.33 litre but not exceeding 1 litre	15	10
7010.93.00	-- Exceeding 0.15 litre but not exceeding 0.33 litre	15	10
7010.94.00	-- Not exceeding 0.15 litre	15	10
<b>70.11</b>	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:</b>		
7011.10.00	- For electric lighting	15	10
7011.20.00	- For cathode-ray tubes	15	10
7011.90.00	- Other	15	10
<b>7012.00.00</b>	<b>Glass inners for vacuum flasks or for other vacuum vessels</b>	15	10
<b>70.13</b>	<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18):</b>		
7013.10.00	- Of glass-ceramics	20	10
	- Drinking glasses (for example: tumblers, jugs), other than of glass-ceramics:		
7013.21.00	-- Of lead crystal	20	10
7013.29.00	-- Other	20	10
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
7013.31.00	-- Of lead crystal	20	10
7013.32.00	-- 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	10
7013.39.00	-- Other	20	10
	- Other articles:		
7013.91.00	-- Of lead crystal	20	10
7013.99.00	-- Other	20	10
<b>7014.00.00</b>	<b>Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked</b>	10	10
<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>		
7015.10.00	- Glasses for corrective spectacles	10	10
7015.90.00	- Other	15	10

Code	Description of Goods	CET	BoI
<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>		
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	15	10
7016.90	- Other:		
7016.90.10	-- Leaded lights and the like	20	10
7016.90.20	-- Multicellular or foam glass in blocks, panels, plates, shells or similar forms	15	10
7016.90.90	-- Other	15	10
<b>70.17</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:</b>		
7017.10.00	- Of quartz or other fused silica	15	10
7017.20.00	- 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	15	10
7017.90.00	- Other	15	10
<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>		
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	10
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	15	10
7018.90.00	- Other	15	10
<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:		
7019.11.00	-- Chopped strands of a length of not more than 50 mm	10	10
7019.12.00	-- Rovings:	10	10
7019.19.00	-- Other	10	10
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019.31.00	-- Mats	15	10
7019.32.00	-- Thin sheets (voiles)	15	10
7019.39.00	-- Other	15	10
7019.40.00	- Woven fabrics of rovings:	15	10
	- Other woven fabrics:		
7019.51.00	-- Of a width not exceeding 30 cm	15	10
7019.52.00	-- 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	15	10
7019.59.00	-- Other	15	10
7019.90	- Other:		
7019.90.10	-- Glass wool in bulk or in flakes	15	10
7019.90.90	-- Other	15	10
<b>7020.00.00</b>	<b>Other articles of glass</b>	15	10

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

**CHAPTER 71  
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

**NOTES**

1. Subject to Note 1 a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - a) of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - b) of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. a) Headings Nos. 7113, 7114 and 7115 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph b) of the foregoing Note does not apply to such articles.
  - b) Heading No. 7116 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - a) amalgams of precious metal, or colloidal precious metal (heading No. 2843);
  - b) sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - c) goods of Chapter 32 (for example, lustres);
  - d) supported catalysts (heading No. 3815);
  - e) articles of heading No. 4202 or 4203 referred to in Note 2 B. to Chapter 42;
  - f) articles of heading No. 4303 or 4304;
  - g) goods of Section XI (textiles and textile articles);
  - h) footwear, headgear or other articles of Chapter 64 or 65;
  - ij) umbrellas, walking-sticks or other articles of Chapter 66;
  - k) abrasive goods of heading No. 6804 or 6805 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 No. 8522);
  - l) articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - m) arms or parts thereof (Chapter 93);
  - n) articles covered by Note 2 to Chapter 95;
  - o) articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
  - p) original sculptures or statuary (heading No. 9703), collectors' pieces (heading No. 9705) or antiques of an age exceeding one hundred years (heading No. 9706), 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 intermetallic 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 No. 7112 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading No. 7113, the expression "articles of jewellery" means:
  - a) any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

b) articles of personal use a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

For the purposes of heading No. 7113, the expression “articles of jewellery” includes such articles of precious metal or of metal plated or clad with precious metal containing natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstituted) or parts of tortoise-shell, mother of pearl, ivory, natural or reconstituted amber, jade or coral.

10. For the purposes of heading No. 7114, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.

11. For the purposes of heading No. 7117, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph a) of Note 9 above (but not including buttons or other articles of heading No. 9606, or dress-combs, hair-slides or the like, or hairpins, of heading No. 9615), 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

- For the purposes of subheadings Nos. 7106 10, 7108 11, 7110 11, 7110 21, 7110 31 and 7110 41, the expressions “powder” and “in powder form” mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- Notwithstanding the provisions of Chapter Note 4 b), for the purposes of subheadings Nos. 7110 11 and 7110 19, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
- For the classification of alloys in the subheadings of heading No. 7110, 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.

Code	Description of Goods	CET	BoI
<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; ungraded pearls, natural or cultured, temporarily strung for convenience of transport:</b>		
7101.10.00	- Natural pearls	10	10
7101.21.00	- Cultured pearls:		
7101.21.00	- - Unwrought	10	10
7101.22.00	- - Worked	10	10
<b>71.02</b>	<b>Diamonds, whether or not worked, but not mounted or set:</b>		
7102.10.00	- Unsorted	10	10
7102.21.00	- Industrial:		
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	15	10
7102.29.00	- - Other	15	10
7102.31.00	- Non-industrial:		
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	10	10
7102.39.00	- - Other	15	10
<b>71.03</b>	<b>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:</b>		
7103.10	- Unworked or simply sawn or roughly shaped:		
7103.10.10	- - Emeralds	10	10
7103.10.90	- - Other	10	10
7103.91	- Otherwise worked:		
7103.91.10	- - Rubies, sapphires and emeralds:		
7103.91.10	- - - Rubies and sapphires	15	10
7103.91.20	- - - Emeralds	15	10
7103.99.00	- - Other	15	10
<b>71.04</b>	<b>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:</b>		
7104.10.00	- Piezo-electric quartz	10	10
7104.20.00	- Other, unworked or simply sawn or roughly shaped	10	10
7104.90.00	- Other	10	10
<b>71.05</b>	<b>Dust and powder of natural or synthetic precious or semi-precious stones:</b>		
7105.10.00	- Of diamonds	10	10
7105.90.00	- Other	10	10
<b>II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL</b>			
<b>71.06</b>	<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form:</b>		
7106.10.00	- Powder	10	10
7106.91	- Other:		
7106.91.10	- - Raw:		
7106.91.10	- - - Not alloyed	10	10
7106.91.20	- - - Alloyed	10	10
7106.92.00	- - Unwrought	10	10
<b>7107.00.00</b>	<b>Base metals clad with silver, not further worked than semi-manufactured</b>	10	10

Code	Description of Goods	CET	BoI
<b>71.08</b>	<b>Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form:</b>		
	- Non-monetary:		
7108.11.00	-- Powder	10	10
7108.12.00	-- Other unwrought forms	10	10
7108.13.00	-- Other semi-manufactured forms	10	10
7108.20.00	- Monetary	10	10
<b>7109.00.00</b>	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured</b>	10	10
<b>71.10</b>	<b>Platinum, unwrought or in semi-manufactured forms, or in powder form:</b>		
	- Platinum:		
7110.11.00	-- Raw or powdered	10	10
7110.19.00	-- Other	10	10
	- Palladium:		
7110.21.00	-- Raw or powdered	10	10
7110.29.00	-- Other	10	10
	- Rhodium:		
7110.31.00	-- Raw or powdered	10	10
7110.39.00	-- Other	10	10
	- Iridium, osmium and ruthenium:		
7110.41.00	-- Raw or powdered	10	10
7110.49.00	-- Other	10	10
<b>7111.00.00</b>	<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured</b>	10	10
<b>71.12</b>	<b>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:</b>		
7112.10.00	- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	10	10
7112.20.00	- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	10	10
7112.90.00	- Other	10	10
<b>III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</b>			
<b>71.13</b>	<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal:</b>		
	- Of precious metal whether or not plated or clad with precious metal:		
7113.11.00	-- Of silver whether or not plated or clad with other precious metal:	20	10
7113.19.00	-- Of precious metal whether or not plated or clad with precious metal	20	10
7113.20.00	- Of base metal clad with precious metal	20	10
<b>71.14</b>	<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal:</b>		
	- Of precious metal whether or not plated or clad with precious metal:		
7114.11	-- Of silver whether or not plated or clad with other precious metal:		
7114.11.10	--- Of grade 0.925	20	10
7114.11.90	--- Other	20	10
7114.19.00	-- Of precious metal whether or not plated or clad with precious metal	20	10
7114.20.00	- Of base metal clad with precious metal	20	10
<b>71.15</b>	<b>Other articles of precious metal or of metal clad with precious metal:</b>		
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	15	10
7115.90.00	- Other	15	10
<b>71.16</b>	<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed):</b>		
7116.10.00	- Of natural or cultured pearls	20	10
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	20	10
<b>71.17</b>	<b>Imitation jewellery:</b>		
	- Of base metal, whether or not plated with precious metal:		
7117.11.00	-- Cuff links and studs	15	10
7117.19.00	-- Other	20	10
7117.90.00	- Other	20	10
<b>71.18</b>	<b>Coin:</b>		
7118.10.00	- Coin (other than gold coin), not being legal tender	5	10
7118.90.00	- Other	5	10

## SECTION XV BASE METALS AND ARTICLES OF BASE METAL

### NOTES

1. This Section does not cover:
  - a) prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 3207 to 3210, 3212, 3213 or 3215);
  - b) ferro-cerium or other pyrophoric alloys (heading No. 3606);
  - c) headgear or parts thereof of heading No. 6506 or 6507;
  - d) umbrella frames or other articles of heading No. 6603;
  - e) goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - f) articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - g) assembled railway or tramway track (heading No. 8608) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - h) instruments or apparatus of Section XVIII, including clock or watch springs;
  - ij) lead shot prepared for ammunition (heading No. 9306) 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 No. 7307, 7312, 7315, 7317 or 7318 and similar articles of other base metal;
  - b) springs and leaves for springs, of base metal, other than clock or watch springs (heading No. 9114); and
  - c) articles of headings Nos. 8301, 8302, 8308, 8310 and frames and mirrors, of base metal, of heading No. 8306.

In Chapters 73 to 76 and 78 to 82 (but not in heading No. 7315) 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 No. 8113 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-sulphurizing 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 copper.

d) **Steel:**

Ferrous materials other than those of heading No. 7203 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 nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

g) **Remelting scrap ingots of iron or steel:**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

h) **Granules:**

Products of which less than 90% by weight passes through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight passes through a sieve with a mesh aperture of 5 mm.

ij) **Semi-finished products:**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.  
These products are not presented in coils.

k) **Flat-rolled products:**

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

**l) Bars and rods, hot-rolled, in irregularly wound coils:**

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

**m) Other bars and rods:**

Products which do not conform to any of the definitions at ij), k) or l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

**n) Angles, shapes and sections:**

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at ij), k), l) or m) above or to the definition of wire.

Chapter 72 does not include products of heading No. 7301 or 7302.

**o) Wire:**

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

**p) Hollow drill bars and rods:**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 7304.

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 No. 7202 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.

Code	Description of Goods	CET	BoI
<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 forms:</b>		
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5	10
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5	10
7201.50.00	- Alloy pig iron; spiegeleisen	5	10
<b>72.02</b>	<b>Ferro-alloys:</b>		
	- Ferro-manganese:		
7202.11.00	-- Containing by weight more than 2% of carbon	5	10
7202.19.00	-- Other	5	10
	- Ferro-silicon:		
7202.21.00	-- Containing by weight more than 55% of silicon	5	10
7202.29.00	-- Other	5	10
7202.30.00	- Ferro-silico-manganese	5	10
	- Ferro-chromium:		
7202.41.00	-- Containing by weight more than 4% of carbon	5	10
7202.49.00	-- Other	5	10
7202.50.00	- Ferro-silico-chromium	5	10
7202.60.00	- Ferro-nickel	5	10
7202.70.00	- Ferro-molybdenum	5	10
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	5	10
	- Other:		
7202.91.00	-- Ferro-titanium and ferro-silico-titanium	5	10
7202.92.00	-- Ferro-vanadium	5	10
7202.93.00	-- Ferro-niobium	5	10
7202.99.00	-- Other	5	10
<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>		
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	5	10
7203.90.00	- Other	5	10
<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel:</b>		
7204.10.00	- Waste and scrap of cast iron	5	10
	- Waste and scrap of alloy steel:		
7204.21.00	-- Of stainless steel	5	10
7204.29.00	-- Other	5	10
7204.30.00	- Waste and scrap of tinned iron or steel	5	10
	- Other waste and scrap:		
7204.41.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5	10
7204.49.00	-- Other	5	10
7204.50.00	- Remelting scrap ingots	5	10
<b>72.05</b>	<b>Granules and powders, of pig iron, spiegeleisen, iron or steel:</b>		
7205.10.00	- Granules	5	10
	- Powders:		
7205.21.00	-- Of alloy steel:	5	10
7205.29.00	-- Other	5	10
<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 No. 72.03):</b>		
7206.10.00	- Ingots	5	10
7206.90.00	- Other	5	10
<b>72.07</b>	<b>Semi-finished products of iron or non-alloy steel:</b>		
	- Containing less than 0.25% by weight of carbon:		
7207.11.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	5	10
7207.12.00	-- Other, of rectangular (other than square) cross-section	5	10
7207.19.00	-- Other	5	10
7207.20.00	- Containing 0.25% or more by weight of carbon	5	10
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:</b>		
7208.10	- In coils, not further worked than hot-rolled, with patterns in relief:		
7208.10.10	-- Of a thickness exceeding 10 mm	10	10
7208.10.20	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	10
7208.10.30	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7208.10.40	-- Of a thickness of less than 3 mm	10	10
	- Other, in coils, not further worked than hot-rolled, pickled:		
7208.25	-- Of a thickness of 4.75 mm or more:		
7208.25.10	--- Of a thickness exceeding 10 mm	10	10
7208.25.20	--- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	10

Code	Description of Goods	CET	BoI
7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7208.27.00	-- Of a thickness of less than 3 mm	10	10
	- Other, in coils, not further worked than hot-rolled:		
7208.36.00	-- Of a thickness exceeding 10 mm	10	10
7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	10
7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7208.39.00	-- Of a thickness of less than 3 mm	10	10
7208.40	- In coils, not further worked than hot-rolled, with patterns in relief:		
7208.40.10	-- Of a thickness exceeding 10 mm	10	10
7208.40.20	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	10
7208.40.30	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7208.40.40	-- Of a thickness of less than 3 mm	10	10
	- Other, not in coils, not further worked than hot-rolled:		
7208.51	-- Of a thickness exceeding 10 mm:		
7208.51.10	--- Of a thickness exceeding 12.5 mm	10	10
7208.51.20	--- Of a thickness exceeding 10 mm but not exceeding 12.5 mm	10	10
7208.52.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	10
7208.53.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7208.54.00	-- Of a thickness of less than 3 mm	10	10
7208.90.00	- Other	10	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, not clad, plated or coated:</b>		
	- In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	-- Of a thickness of 3 mm or more	10	10
7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	10
7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	10
7209.18	-- Of a thickness of less than 0.5 mm:		
7209.18.10	--- Of a thickness of less than 0.5 mm but not less than 0.25 mm	10	10
7209.18.20	--- Of a thickness of less than 0.25 mm	10	10
	- In coils, not further worked than cold-rolled (cold-reduced):		
7209.25.00	-- Of a thickness of 3 mm or more	10	10
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	10
7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	10
7209.28.00	-- Of a thickness of less than 0.5 mm	10	10
7209.90.00	- Other	10	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:		
7210.11.00	-- Of a thickness of 0.5 mm or more	10	10
7210.12.00	-- Of a thickness of less than 0.5 mm	10	10
7210.20.00	- Plated or coated with lead, including terne-plate	10	10
7210.30.00	- Electrolytically plated or coated with zinc	10	10
	- Otherwise plated or coated with zinc:		
7210.41.00	-- Corrugated	10	10
7210.49.00	-- Other	10	10
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	10	10
	- Plated or coated with aluminium:		
7210.61.00	-- Plated or coated with aluminium-zinc alloys	10	10
7210.69.00	-- Other	10	10
7210.70	- Painted, varnished or coated with plastics:		
7210.70.10	-- Plated or coated with aluminium-zinc alloys	10	10
7210.70.90	-- Other	10	10
7210.90.00	- Other	10	10
<b>72.11</b>	<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:		
7211.13.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10	10
7211.14.00	-- Other, of a thickness of 4.75 mm or more	10	10
7211.19.00	-- Other	10	10
	- Not further worked than cold-rolled (cold-reduced):		
7211.23.00	-- Containing less than 0.25% by weight of carbon	10	10
7211.29.00	-- Other	10	10
7211.90.00	- Other	10	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>		
7212.10.00	- Plated or coated with tin	10	10
7212.20.00	- Electrolytically plated or coated with zinc	10	10
7212.30.00	- Otherwise plated or coated with zinc	10	10
7212.40.00	- Painted, varnished or coated with plastics	10	10
7212.50.00	- Otherwise plated or coated	10	10
7212.60.00	- Clad	10	10

Code	Description of Goods	CET	BoI
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:</b>		
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	10
7213.20.00	- Other, of free-cutting steel	10	10
	- Other:		
7213.91.00	-- Of circular cross-section measuring less than 14 mm in diameter	10	10
7213.99.00	-- Other	10	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>		
7214.10.00	- Forged	10	10
7214.20.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	10
7214.30.00	- Other, of free-cutting steel	10	10
	- Other:		
7214.91.00	-- Of rectangular (other than square) cross-section	10	10
7214.99.00	-- Other	10	10
<b>72.15</b>	<b>Other bars and rods of iron or non-alloy steel:</b>		
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	10	10
7215.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	10	10
7215.90.00	- Other	10	10
<b>72.16</b>	<b>Angles, shapes and sections of iron or non-alloy steel:</b>		
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10	10
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm:		
7216.21.00	-- L sections	10	10
7216.22.00	-- T sections	10	10
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		
7216.31.00	-- U sections	10	10
7216.32.00	-- I sections	10	10
7216.33.00	-- H sections	10	10
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more	10	10
7216.50.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	10	10
	- Sections not further worked than cold-formed or cold-finished:		
7216.61.00	-- Obtained from flat-rolled products	10	10
7216.69.00	-- Other	10	10
	- Other:		
7216.91.00	-- Obtained, cold-formed or cold-finished, from flat-rolled products	10	10
7216.99.00	-- Other	10	10
<b>72.17</b>	<b>Wire of iron or non-alloy steel:</b>		
7217.10.00	- Not plated or coated, whether or not polished	15	10
7217.20.00	- Plated or coated with zinc	15	10
7217.30.00	- Plated or coated with other base metals	15	10
7217.90.00	- Other	15	10
<b>III. STAINLESS STEEL</b>			
<b>72.18</b>	<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:</b>		
7218.10.00	- Ingots or other primary forms	5	10
	- Other:		
7218.91.00	-- Of rectangular (other than square) cross-section	5	10
7218.99.00	-- Other	5	10
<b>72.19</b>	<b>Flat-rolled products of stainless steel, of a width of 600 mm or more:</b>		
	- Not further worked than hot-rolled, in coils:		
7219.11.00	-- Of a thickness exceeding 10 mm	10	10
7219.12.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	10
7219.13.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7219.14.00	-- Of a thickness of less than 3 mm	10	10
	- Not further worked than hot-rolled, not in coils:		
7219.21.00	-- Of a thickness exceeding 10 mm	10	10
7219.22.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	10
7219.23.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7219.24.00	-- Of a thickness of less than 3 mm	10	10
	- Not further worked than cold-rolled (cold-reduced):		
7219.31.00	-- Of a thickness of 4.75 mm or more	10	10
7219.32.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	10
7219.33.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	10
7219.34.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	10
7219.35.00	-- Of a thickness of less than 0.5 mm	10	10
7219.90.00	- Other	10	10

Code	Description of Goods	CET	Bol
<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:		
7220.11.00	- - Of a thickness of 4.75 mm or more	10	10
7220.12.00	- - Of a thickness of less than 4.75 mm	10	10
7220.20.00	- Not further worked than cold-rolled (cold-reduced)	10	10
7220.90.00	- Other	10	10
<b>7221.00.00</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel</b>	10	10
<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:		
7222.11.00	- - Of circular cross-section	10	10
7222.19.00	- - Other	10	10
7222.20.00	- Bars and rods, not further worked than cold-formed or cold-finished	10	10
7222.30.00	- Other bars and rods	10	10
7222.40.00	- Angles, shapes and sections	10	10
<b>7223.00.00</b>	<b>Wire of stainless steel</b>	10	10
	<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>		
7224.10.00	- Ingots or other primary forms	5	10
7224.90.00	- Other	5	10
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 m or more:</b>		
	- Of silicon-electrical steel:		
7225.11.00	- - Grain-oriented	10	10
7225.19.00	- - Other	10	10
7225.20.00	- Of high speed steel	10	10
7225.30.00	- Other, not further worked than hot-rolled, in coils	10	10
7225.40.00	- Other, not further worked than hot-rolled, not in coils	10	10
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	10	10
	- Other:		
7225.91.00	- - Electrolytically plated or coated with zinc	10	10
7225.92.00	- - Otherwise plated or coated with zinc	10	10
7225.99.00	- - Other	10	10
<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:		
7226.11.00	- - Grain-oriented	10	10
7226.19.00	- - Other	10	10
7226.20.00	- Of high speed steel	10	10
	- Other:		
7226.91.00	- - Not further worked than hot-rolled	10	10
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	10	10
7226.93.00	- - Electrolytically plated or coated with zinc	10	10
7226.94.00	- - Otherwise plated or coated with zinc	10	10
7226.99.00	- - Other	10	10
<b>72.27</b>	<b>Bars and rods, hot-rolled in irregularly wound coils, of other alloy steel:</b>		
7227.10.00	- Of high speed steel	10	10
7227.20.00	- Of silico-manganese steel	10	10
7227.90.00	- Other	10	10
<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>		
7228.10.00	- Bars and rods, of high speed steel	10	10
7228.20.00	- Bars and rods, of silico-manganese steel	10	10
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10	10
7228.40.00	- Other bars and rods, not further worked than forged	10	10
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	10	10
7228.60.00	- Other bars and rods	10	10
7228.70.00	- Angles, shapes and sections	10	10
7228.80.00	- Hollow drill bars and rods	10	10
<b>72.29</b>	<b>Wire of other alloy steel:</b>		
7229.10.00	- Of high speed steel	10	10
7229.20.00	- Of silico-manganese steel	10	10
7229.90.00	- Other	10	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 16 mm.

Code	Description of Goods	CET	BoI
<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>		
7301.10.00	- Sheet piling	10	10
7301.20.00	- Angles, shapes and sections	15	10
<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>		
7302.10.00	- Rails	10	5
7302.20.00	- Sleepers (cross-ties)	10	5
7302.30.00	- Switch-blades, crossing frogs, point rods and other crossing pieces	10	5
7302.40.00	- Fish-plates and sole plates	10	5
7302.90.00	- Other	10	5
<b>7303.00.00</b>	<b>Tubes, pipes and hollow profiles, of cast iron</b>	15	10
<b>73.04</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:</b>		
7304.10.00	- Line pipe of a kind used for oil or gas pipelines	15	10
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.21.00	-- Drill pipe	15	10
7304.29.00	-- Other	15	10
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	-- Cold-drawn or cold-rolled (cold-reduced)	15	10
7304.39.00	-- Other	15	10
	- Other, of circular cross-section, of stainless steel:		
7304.41.00	-- Cold-drawn or cold-rolled (cold-reduced)	15	10
7304.49.00	-- Other	15	10
	- Other, of circular cross-section, of other alloy steel:		
7304.51.00	-- Cold-drawn or cold-rolled (cold-reduced)	15	10
7304.59.00	-- Other	15	10
7304.90.00	- Other	15	10
<b>73.05</b>	<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:		
7305.11.00	-- Longitudinally submerged arc welded	15	10
7305.12.00	-- Other, longitudinally welded	15	10
7305.19.00	-- Other	15	10
7305.20.00	- Casing of a kind used in drilling for oil or gas	15	10
	- Other, welded:		
7305.31.00	-- Longitudinally welded	15	10
7305.39.00	-- Other	15	10
7305.90.00	- Other	15	10
<b>73.06</b>	<b>Other tubes and pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:</b>		
7306.10.00	- Line pipe of a kind used for oil or gas pipelines	15	10
7306.20.00	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	15	10
7306.30.00	- Other, welded, of circular cross-section, of iron or non-alloy steel	15	10
7306.40.00	- Other, welded, of circular cross-section, of stainless steel	15	10
7306.50.00	- Other, welded, of circular cross-section, of other alloy steel	15	10
7306.60.00	- Other, welded, of non-circular cross-section	15	10
7306.90.00	- Other	15	10
<b>73.07</b>	<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel:</b>		
	- Cast fittings:		
7307.11.00	-- Of non-malleable cast iron	15	10
7307.19.00	-- Other	15	10
	- Other, of stainless steel:		
7307.21.00	-- Flanges	15	10
7307.22.00	-- Threaded elbows, bends and sleeves	15	10
7307.23.00	-- Butt welding fittings	15	10
7307.29.00	-- Other	15	10

Code	Description of Goods	CET	BoI
7307.91.00	- Other:		
	-- Flanges	15	10
7307.92.00	-- Threaded elbows, bends and sleeves	15	10
7307.93.00	-- Butt welding fittings	15	10
7307.99.00	-- Other	15	10
<b>73.08</b>	<b>Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge- sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</b>		
7308.10.00	- Bridges and parts thereof	15	5
7308.20.00	- Towers and lattice masts	15	10
7308.30.00	- Doors, windows and their frames and thresholds for doors	15	10
7308.40.00	- Equipment for scaffolding, shuttering, propping or pitpropping	15	5
7308.90	- Other:		
7308.90.10	-- Plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures	15	10
7308.90.90	-- Other	15	10
<b>7309.00.00</b>	<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</b>	15	5
<b>73.10</b>	<b>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 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>		
7310.10.00	- Of a capacity of 50 litres or more	15	10
	- Of a capacity of less than 50 litres:		
7310.21.00	-- Cans which are to be closed by soldering or crimping	15	10
7310.29.00	-- Other	15	10
<b>7311.00</b>	<b>Containers for compressed or liquefied gas, of iron or steel:</b>		
7311.00.10	- Seamless	15	10
7311.00.90	- Other	15	10
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:</b>		
7312.10	- Stranded wire, ropes and cables:		
7312.10.10	-- For tyre reinforcement	15	10
7312.10.90	-- Other	15	10
7312.90.00	- Other	15	10
<b>7313.00</b>	<b>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:</b>		
7313.00.10	- Barbed wire	15	10
7313.00.90	- Other	15	10
<b>73.14</b>	<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel:</b>		
	- Woven cloth:		
7314.12.00	-- Endless bands for machinery, of stainless steel	10	10
7314.13.00	-- Other endless bands for machinery	15	10
7314.14.00	-- Other woven cloth, of stainless steel	10	10
7314.19.00	-- Other	15	10
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	15	10
	- Other grill, netting and fencing, welded at the intersection:		
7314.31.00	-- Plated or coated with zinc	15	10
7314.39.00	-- Other	15	10
	- Other cloth, grill, netting and fencing:		
7314.41.00	-- Plated or coated with zinc	15	10
7314.42.00	-- Coated with plastics	15	10
7314.49.00	-- Other	15	10
7314.50.00	- Expanded metal	15	10
<b>73.15</b>	<b>Chain and parts thereof, of iron or steel:</b>		
	- Articulated link chain and parts thereof:		
7315.11.00	-- Roller chain	15	10
7315.12.00	-- Other chain	15	10
7315.19.00	-- Parts	15	10
7315.20.00	- Skid chain	15	10
	- Other chain:		
7315.81.00	-- Stud-link	15	10
7315.82.00	-- Other, welded link	15	10
7315.89.00	-- Other	15	10
7315.90.00	- Other parts	15	10
<b>7316.00.00</b>	<b>Chain and parts thereof, of iron or steel</b>	15	10

Code	Description of Goods	CET	BoI
<b>7317.00.00</b>	<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper</b>	15	10
<b>73.18</b>	<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel:</b>		
	- Threaded articles:		
7318.11.00	-- Coach screws	15	10
7318.12.00	-- Other wood screws	15	10
7318.13.00	-- Screw hooks and screw rings	15	10
7318.14.00	-- Self-tapping screws	15	10
7318.15	-- Other screws and bolts, whether or not with their nuts or washers:		
7318.15.10	--- Expandible anchor bolts, for concrete	15	10
7318.15.90	--- Other	15	10
7318.16.00	-- Nuts	15	10
7318.19.00	-- Other	15	10
	- Non-threaded articles:		
7318.21.00	-- Spring washers and other lock washers	15	10
7318.22.00	-- Other washers	15	10
7318.23.00	-- Rivets	15	10
7318.24.00	-- Cotters and cotter-pins	15	10
7318.29.00	-- Other	15	10
<b>73.19</b>	<b>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:</b>		
7319.10.00	- Sewing, darning or embroidery needles	20	10
7319.20.00	- Safety pins	20	10
7319.30.00	- Other pins	20	10
7319.90.00	- Other	20	10
<b>73.20</b>	<b>Springs and leaves for springs, of iron or steel:</b>		
7320.10.00	- Leaf-springs and leaves therefor	15	10
7320.20	- Helical springs:		
7320.20.10	-- For vehicle suspension systems	15	10
7320.20.90	-- Other	15	10
7320.90.00	- Other	15	10
<b>73.21</b>	<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:		
7321.11	-- For gas fuel or for both gas and other fuels:		
7321.11.10	--- Cookers	20	10
7321.11.90	--- Other	20	10
7321.12.00	-- For liquid fuel	20	10
7321.13.00	-- For solid fuel	20	10
	- Other appliances:		
7321.81.00	-- For gas fuel or for both gas and other fuels	20	10
7321.82.00	-- For liquid fuel	20	10
7321.83.00	-- For solid fuel	20	10
7321.90.00	- Parts	20	10
<b>73.22</b>	<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:		
7322.11.00	-- Of cast iron	15	10
7322.19.00	-- Other	15	10
7322.90.00	- Other	15	10
<b>73.23</b>	<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>		
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:	20	10
	- Other:		
7323.91.00	-- Of cast iron, not enamelled	20	10
7323.92.00	-- Of cast iron, enamelled	20	10
7323.93.00	-- Of stainless steel	20	10
7323.94.00	-- Of iron (other than cast iron) or steel, enamelled	20	10
7323.99.00	-- Other	20	10
<b>73.24</b>	<b>Sanitary ware and parts thereof, of iron or steel:</b>		
7324.10.00	- Sinks and wash basins, of stainless steel	15	10
	- Baths:		
7324.21.00	-- Of cast iron, whether or not enamelled	15	10
7324.29.00	-- Other	15	10
7324.90.00	- Other, including parts	15	10

Code	Description of Goods	CET	BoI
<b>73.25</b>	<b>Other cast articles of iron or steel:</b>		
7325.10.00	- Of non-malleable cast iron	15	10
	- Other:		
7325.91.00	- - Grinding balls and similar articles for mills	15	10
7325.99.00	- - Other	15	10
<b>73.26</b>	<b>Other articles of iron or steel:</b>		
	- Forged or stamped, but not further worked:		
7326.11.00	- - Grinding balls and similar articles for mills	15	10
7326.19.00	- - Other	15	10
7326.20.00	- Articles of iron or steel wire	15	10
7326.90.00	- Other	15	10

## 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-sulphurizing agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading No. 2848.

d) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading No. 7403.

e) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

f) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

In the case of heading No. 7414, however, the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

g) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading No. 7403), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 7409 and 7410 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.

Code	Description of Goods	CET	BoI
<b>74.01</b>	<b>Copper mattes; cement copper (precipitated copper):</b>		
7401.10.00	- Copper mattes	5	10
7401.20.00	- Cement copper (precipitated copper)	5	10
<b>7402.00</b>	<b>Unrefined copper; copper anodes for electrolytic refining:</b>		
7402.00.10	- Blister copper	5	10
7402.00.20	- Other, unrefined	5	10
7402.00.30	- Copper anodes for electrolytic refining	5	10
<b>74.03</b>	<b>Refined copper and copper alloys, unwrought:</b>		
	- Refined copper:		
7403.11.00	-- Cathodes and sections of cathodes	5	10
7403.12.00	-- Wire-bars	5	10
7403.13.00	-- Billets	5	10
7403.19.00	-- Other	5	10
	- Copper alloys:		
7403.21.00	-- Copper-zinc base alloys (brass)	5	10
7403.22.00	-- Copper-tin base alloys (bronze)	5	10
7403.23.00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5	10
7403.29.00	-- Other copper alloys (other than master alloys of heading No. 74.05)	5	10
<b>7404.00.00</b>	<b>Copper waste and scrap</b>	5	10
<b>7405.00.00</b>	<b>Master alloys of copper</b>	5	10
<b>74.06</b>	<b>Copper powders and flakes:</b>		
7406.10.00	- Powders of non-lamellar structure	5	10
7406.20.00	- Powders of lamellar structure; flakes	5	10
<b>74.07</b>	<b>Copper bars, rods and profiles:</b>		
7407.10.00	- Of refined copper	10	10
	- Of copper alloys:		
7407.21.00	-- Copper-zinc base alloys (brass)	10	10
7407.22.00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10	10
7407.29.00	-- Other	10	10
<b>74.08</b>	<b>Copper wire:</b>		
	- Of refined copper:		
7408.11.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	15	10
7408.19.00	-- Other	15	10
	- Of copper alloys:		
7408.21.00	-- Copper-zinc base alloys (brass)	15	10
7408.22.00	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	10
7408.29.00	-- Other	15	10

Code	Description of Goods	CET	BoI
<b>74.09</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:</b>		
	- Of refined copper:		
7409.11.00	- - In coils	10	10
7409.19.00	- - Other	10	10
	- Of copper-zinc base alloys (brass):		
7409.21.00	- - In coils	10	10
7409.29.00	- - Other	10	10
	- Of copper-tin base alloys (bronze):		
7409.31.00	- - In coils	10	10
7409.39.00	- - Other	10	10
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel- zinc base alloys (nickel silver)	10	10
7409.90.00	- Of other copper alloys	10	10
<b>74.10</b>	<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:		
7410.11.00	- - Of refined copper	10	10
7410.12.00	- - Of copper alloys	10	10
	- Backed:		
7410.21.00	- - Of refined copper	10	10
7410.22.00	- - Of copper alloys	10	10
<b>74.11</b>	<b>Copper tubes and pipes:</b>		
7411.10.00	- Of refined copper	15	10
	- Of copper alloys:		
7411.21.00	- - Copper-zinc base alloys (brass)	15	10
7411.22.00	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	10
7411.29.00	- - Other	15	10
<b>74.12</b>	<b>Accesorios de tubería (por ejemplo: Copper tube or pipe fittings (for example, couplings, elbows, sleeves):</b>		
7412.10.00	- Of refined copper	15	10
7412.20.00	- Of copper alloys	15	10
<b>7413.00.00</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated</b>	15	10
<b>74.14</b>	<b>Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:</b>		
7414.20.00	- Cloth	15	10
7414.90.00	- Other	15	10
<b>74.15</b>	<b>Nails, tacks, drawing pins, staples (other than those of heading No. 8305) 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>		
7415.10.00	- Nails and tacks, drawing pins, staples and similar articles, other than those of subdivision No. 7415 10 02	15	10
	- Other articles, not threaded:		
7415.21.00	- - Washers (including spring washers)	15	10
7415.29.00	- - Other	15	10
	- Other threaded articles:		
7415.31.00	- - Screws for wood	15	10
7415.32.00	- - Other screws; bolts and nuts	15	10
7415.39.00	- - Other	15	10
<b>7416.00.00</b>	<b>Copper springs</b>	15	10
<b>7417.00.00</b>	<b>Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper</b>	20	10
<b>74.18</b>	<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:		
7418.11.00	- - Pot scourers and scouring or polishing pads, gloves and the like	20	10
7418.19.00	- - Other	20	10
7418.20.00	- Sanitary ware and parts thereof	20	10
<b>74.19</b>	<b>Other articles of copper:</b>		
7419.10.00	- Chain and parts thereof	15	10
	- Other:		
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	15	10
7419.99.00	- - Other	15	10

## CHAPTER 75 NICKEL AND ARTICLES THEREOF

### NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading No. 7502), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7506 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 No. 7508 10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Code	Description of Goods	CET	BoI
<b>75.01</b>	<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy:</b>		
7501.10.00	- Nickel mattes	5	10
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	5	10
<b>75.02</b>	<b>Unwrought nickel:</b>		
7502.10.00	- Nickel, not alloyed	5	10
7502.20.00	- Nickel alloys	5	10
<b>7503.00.00</b>	<b>Nickel waste and scrap</b>	5	10
<b>7504.00.00</b>	<b>Nickel powders and flakes</b>	5	10
<b>75.05</b>	<b>Nickel bars, rods, profiles and wire:</b>		
	- Bars, rods and profiles:		
7505.11.00	-- Of nickel, not alloyed	10	10
7505.12.00	-- Of nickel alloys	10	10
	- Wire:		
7505.21.00	-- Of nickel, not alloyed	15	10
7505.22.00	-- Of nickel alloys	15	10
<b>75.06</b>	<b>Nickel plates, sheets, strip and foil:</b>		
7506.10.00	- Of nickel, not alloyed	10	10
7506.20.00	- Of nickel alloys	10	10
<b>75.07</b>	<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves):</b>		
	- Tubes and pipes:		
7507.11.00	-- Of nickel, not alloyed	15	10
7507.12.00	-- Of nickel alloys	15	10
7507.20.00	- Tube or pipe fittings	15	10
<b>75.08</b>	<b>Other articles of nickel:</b>		
7508.10.00	- Cloth, grill and netting, of nickel wire	15	10
7508.90	- Other:		
7508.90.10	-- Electroplating anodes, including those produced by electrolysis	15	10
7508.90.90	-- Other	15	10

## CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF

### NOTE

1. In this Chapter the following expressions shall have the meanings hereby assigned to them:

a) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading No. 7601), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 7606 and 7607 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 No. 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.

Code	Description of Goods	CET	BoI
<b>76.01</b>	<b>Unwrought aluminium:</b>		
7601.10.00	- Aluminium, not alloyed	5	10
7601.20.00	- Aluminium alloys	5	10
<b>7602.00.00</b>	<b>Aluminium waste and scrap</b>	5	10
<b>76.03</b>	<b>Aluminium powders and flakes:</b>		
7603.10.00	- Powders of non-lamellar structure	5	10
7603.20.00	- Powders of lamellar structure; flakes	5	10
<b>76.04</b>	<b>Aluminium bars, rods and profiles:</b>		
7604.10	- Of aluminium, not alloyed:		
7604.10.10	-- Bars and rods	10	10
7604.10.20	-- Profiles, whether or not hollow	10	10
	- Of aluminium alloys:		
7604.21.00	-- Hollow profiles	10	10
7604.29	-- Other:		
7604.29.10	--- Bars and rods	10	10
7604.29.20	--- Other profiles	10	10
<b>76.05</b>	<b>Aluminium wire:</b>		
	- Of aluminium, not alloyed:		
7605.11.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	15	10
7605.19.00	-- Other	15	10
	- Of aluminium alloys:		
7605.21.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	15	10
7605.29.00	-- Other	15	10
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:</b>		
	- Rectangular (including square):		
7606.11.00	-- Of aluminium, not alloyed	10	10
7606.12	-- Of aluminium alloys:		
7606.12.10	--- Containing not more than 0.7% by weight of magnesium	10	10
7606.12.90	--- Other	10	10
	- Other:		
7606.91.00	-- Of aluminium, not alloyed	10	10
7606.92	-- Of aluminium alloys:		
7606.92.10	--- Containing not more than 0.7% by weight of magnesium	10	10
7606.92.20	--- Discs for making tubular containers	10	10
7606.92.90	--- Other	10	10
<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>		
	- Not backed:		
7607.11.00	-- Rolled but not further worked	10	10
7607.19.00	-- Other	10	10
7607.20.00	- Backed	10	10
<b>76.08</b>	<b>Aluminium tubes and pipes:</b>		
7608.10.00	- Of aluminium, not alloyed	15	10
7608.20.00	- Of aluminium alloys	15	10
<b>7609.00.00</b>	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	15	10
<b>76.10</b>	<b>Aluminium structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures:</b>		
7610.10.00	- Doors, windows and their frames and thresholds for doors	15	10
7610.90.00	- Other	15	10
<b>7611.00.00</b>	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:</b>	15	10
<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>		
7612.10.00	- Collapsible tubular containers	15	10
7612.90	- Other:		
7612.90.10	-- Containers for the transport of milk	15	10
7612.90.30	-- Cryogenic containers	15	10
7612.90.40	-- Casks, drums and cans	15	10
7612.90.90	-- Other	15	10
<b>7613.00.00</b>	<b>Aluminium containers for compressed or liquefied gas</b>	15	10

Code	Description of Goods	CET	Bol
<b>76.14</b>	<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated:</b>		
7614.10.00	- With steel core	15	10
7614.90.00	- Other	15	10
<b>76.15</b>	<b>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:</b>		
	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
7615.11.00	-- Pot scourers and scouring or polishing pads, gloves and the like	20	10
7615.19	-- Other:		
	--- Household articles:		
7615.19.11	---- Pressure cookers	20	10
7615.19.19	---- Other	20	10
7615.19.20	--- Parts of household articles	20	10
7615.20.00	- Sanitary ware and parts thereof	20	10
<b>76.16</b>	<b>Other articles of aluminium:</b>		
7616.10.00	- Nails, tacks, staples (other than those of heading No. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	15	10
	- Other:		
7616.91.00	-- Cloth, grill and netting, of aluminium wire	15	10
7616.99	-- Other:		
7616.99.10	--- Expanded metal	15	10
7616.99.90	--- Other	15	10

## 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 No. 7801), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7804 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

Code	Description of Goods	CET	BoI
<b>78.01</b>	<b>Unwrought lead:</b>		
7801.10.00	- Refined lead	5	10
	- Other:		
7801.91.00	- - Containing by weight antimony as the principal other element	5	10
7801.99.00	- - Other	5	10
<b>7802.00.00</b>	<b>Lead waste and scrap</b>	5	10
<b>7803.00.00</b>	<b>Lead bars and rods, profiles and wire</b>	10	10
<b>78.04</b>	<b>Lead plates and sheets, strip and foil; lead powders and flakes:</b>		
	- Plates, sheets, strip and foil:		
7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) exceeding 0.2 mm	10	10
7804.19.00	- - Other	10	10
7804.20.00	- Powders and flakes	5	10
<b>7805.00.00</b>	<b>Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	15	10
<b>7806.00</b>	<b>Other articles of lead:</b>		
7806.00.10	- Armoured containers for radioactive materials	15	10
7806.00.90	- Other	15	10

## CHAPTER 79 ZINC AND ARTICLES THEREOF

### NOTE

1. In this Chapter the following expressions have the meanings hereby assigned to them:

a) **Bars and rods:**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

b) **Profiles:**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

c) **Wire:**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

d) **Plates, sheets, strip and foil:**

Flat-surfaced products (other than the unwrought products of heading No. 7901), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 7905 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.

Code	Description of Goods	CET	BoI
<b>79.01</b>	<b>Unwrought zinc:</b>		
	- Zinc, not alloyed:		
7901.11.00	- - Containing by weight not less than 99.99% of zinc	5	10
7901.12.00	- - Containing less than 99.99% by weight of zinc	5	10
7901.20.00	- Zinc alloys	5	10
<b>7902.00.00</b>	<b>Zinc waste and scrap</b>	5	10
<b>79.03</b>	<b>Zinc dust, powders and flakes:</b>		
7903.10.00	- Zinc dust	5	10
7903.90.00	- Other	5	10
<b>7904.00.00</b>	<b>Zinc bars, rods, profiles and wire</b>	10	10
<b>7905.00.00</b>	<b>Zinc plates, sheets, strip and foil</b>	10	10
<b>7906.00.00</b>	<b>Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	15	10
<b>7907.00</b>	<b>Other articles of zinc:</b>		
7907.00.10	- Gutters, roof capping, skylight frames and other fabricated building components	15	10
7907.00.90	- Other	15	10

## 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 No. 8001), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings Nos. 8004 and 8005 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

e) **Tubes and pipes:**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

### SUBHEADING NOTE

1) In this Chapter the following expressions have the meanings hereby assigned to them:

a) **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.

Code	Description of Goods	CET	BoI
<b>80.01</b>	<b>Unwrought tin:</b>		
8001.10.00	- Tin, not alloyed	5	10
8001.20.00	- Tin alloys	5	10
<b>8002.00.00</b>	<b>Tin waste and scrap</b>	5	10
<b>8003.00</b>	<b>Tin bars, rods, profiles and wire:</b>		
8003.00.10	- Bars, rods and wire of tin alloys, for welding	15	10
8003.00.90	- Other	10	10
<b>8004.00.00</b>	<b>Tin plates, sheet and strip, of a thickness exceeding 0.2 mm</b>	10	10
<b>8005.00.00</b>	<b>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.</b>	10	10
<b>8006.00.00</b>	<b>Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)</b>	15	10
<b>8007.00.00</b>	<b>Other articles of tin</b>	15	10

**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.

Code	Description of Goods	CET	Bol
<b>81.01</b>	<b>Tungsten (wolfram) and articles thereof, including waste and scrap:</b>		
8101.10.00	- Powder	5	10
	- Other:		
8101.91	-- Unwrought tungsten, including bars and rods obtained simply by sintering; waste and scrap:		
8101.91.10	--- Unwrought, including bars and rods obtained simply by sintering	5	10
8101.91.20	--- Waste and scrap	5	10
8101.92.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	10
8101.93.00	-- Wire	5	10
8101.99.00	-- Other	5	10
<b>81.02</b>	<b>Molybdenum and articles thereof, including waste and scrap:</b>		
8102.10.00	- Powders	5	10
	- Other:		
8102.91	-- Unwrought molybdenum, including bars and rods obtained simply by sintering; waste and scrap:		
8102.91.10	--- Unwrought, including bars and rods obtained simply by sintering	10	10
8102.91.20	--- Waste and scrap	10	10
8102.92.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10	10
8102.93.00	-- Wire	15	10
8102.99.00	-- Other	10	10
<b>81.03</b>	<b>Tantalum and articles thereof, including waste and scrap:</b>		
8103.10	- Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders:		
8103.10.10	-- Unwrought, including bars and rods obtained simply by sintering; powders	10	10
8103.10.20	-- Waste and scrap	10	10
8103.90.00	- Other	10	10
<b>81.04</b>	<b>Magnesium and articles thereof, including waste and scrap:</b>		
	- Unwrought magnesium:		
8104.11.00	-- Containing at least 99.8% by weight of magnesium:	5	10
8104.19.00	-- Other	5	10
8104.20.00	- Waste and scrap	5	10
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	5	10
8104.90.00	- Other	10	10
<b>81.05</b>	<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:</b>		
8105.10	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders:		
8105.10.10	-- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	10	10
8105.10.20	-- Waste and scrap	10	10
8105.90.00	- Other	10	10
<b>8106.00</b>	<b>Bismuth and articles thereof, including waste and scrap:</b>		
	- Unwrought bismuth; waste and scrap; powders:		
8106.00.11	-- Unwrought; powders	5	10
8106.00.12	-- Waste and scrap	5	10
8106.00.90	- Other	10	10
<b>81.07</b>	<b>Cadmium and articles thereof, including waste and scrap:</b>		
8107.10	- Unwrought cadmium; waste and scrap; powders:		
8107.10.10	-- Unwrought cadmium; powders	5	10
8107.10.20	-- Waste and scrap	5	10
8107.90.00	- Other	10	10
<b>81.08</b>	<b>Titanium and articles thereof, including waste and scrap:</b>		
8108.10	- Unwrought titanium; waste and scrap; powders:		
8108.10.10	-- Unwrought titanium; powders	5	10
8108.10.20	-- Waste and scrap	5	10
8108.90.00	- Other	10	10

Code	Description of Goods	CET	BoI
<b>81.09</b>	<b>Zirconium and articles thereof, including waste and scrap:</b>		
8109.10	- Unwrought zirconium; waste and scrap; powders:		
8109.10.10	- - Unwrought zirconium; powders	5	10
8109.10.20	- - Waste and scrap	5	10
8109.90.00	- Other	10	10
<b>8110.00</b>	<b>Antimony and articles thereof, including waste and scrap:</b>		
	- Unwrought titanium; waste and scrap; powders:		
8110.00.11	- - Unwrought antimony; powders	5	10
8110.00.12	- - Waste and scrap	5	10
8110.00.90	- Other	10	10
<b>8111.00</b>	<b>Manganese and articles thereof, including waste and scrap:</b>		
	- Unwrought manganese; waste and scrap; powders:		
8111.00.11	- - Unwrought manganese; powders	5	10
8111.00.12	- - Waste and scrap	5	10
8111.00.90	- Other	10	10
<b>81.12</b>	<b>Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap:</b>		
	- Beryllium:		
8112.11	- - Unwrought; waste and scrap; powders		
8112.11.10	- - - Unwrought; powders	5	10
8112.11.20	- - - Waste and scrap	5	10
8112.19.00	- - Other	10	10
8112.20	- Chromium:		
8112.20.10	- - Unwrought; powders	5	10
8112.20.20	- - Waste and scrap	5	10
8112.20.90	- - Other	10	10
8112.30	- Germanium		
8112.30.10	- - Unwrought; powders	5	10
8112.30.20	- - Waste and scrap	5	10
8112.30.90	- - Other	10	10
8112.40	- Vanadium:		
8112.40.10	- - Unwrought; powders	5	10
8112.40.20	- - Waste and scrap	5	10
8112.40.90	- - Other	10	10
	- Other:		
8112.91	- - Unwrought; waste and scrap; powders		
8112.91.10	- - - Unwrought; powders	5	10
8112.91.20	- - - Waste and scrap	5	10
8112.99.00	- - Other	10	10
<b>8113.00.00</b>	<b>Cermets and articles thereof, including waste and scrap</b>	10	10

**CHAPTER 82**  
**TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;**  
**PARTS THEREOF OF BASE METAL**

**NOTES**

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 8209, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - a) base metal;
  - b) metal carbides or cermets;
  - c) precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - d) abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.  
 Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 8510.
3. Sets consisting of one or more knives of heading No. 8211 and at least an equal number of articles of heading No. 8215 are to be classified in heading No. 8215.

Code	Description of Goods	CET	BoI
<b>82.01</b>	<b>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:</b>		
8201.10.00	- Spades and shovels	15	10
8201.20.00	- Forks	15	10
8201.30.00	- Mattocks, picks, hoes and rakes	15	10
8201.40	- Axes, bill hooks and similar hewing tools:		
8201.40.10	-- Machetes	15	10
8201.40.90	-- Other	15	10
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	15	10
8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears:		
8201.60.10	-- Secateurs and similar pruners and shears	15	10
8201.60.90	-- Other	15	10
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry:		
8201.90.10	-- Scythes and sickles, hay or straw knives of all kinds	15	10
8201.90.90	-- Other	15	10
<b>82.02</b>	<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):</b>		
8202.10	- Hand saws:		
8202.10.10	-- Compass saws	15	10
8202.10.90	-- Other	15	10
8202.20.00	- Band saw blades	15	10
	- Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	-- With working parts of steel	15	10
8202.39.00	-- Other, including parts	15	10
8202.40.00	- Chain saw blades	15	10
	- Other saw blades:		
8202.91.00	-- Straight saw blades, for working metal	15	10
8202.99.00	-- Other	15	10
<b>82.03</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:</b>		
8203.10.00	- Files, rasps and similar tools	15	10
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	15	10
8203.30.00	- Metal cutting shears and similar tools	15	10
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	15	10
<b>82.04</b>	<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:		
8204.11.00	-- Non-adjustable	15	10
8204.12.00	-- Adjustable	15	10
8204.20.00	- Interchangeable spanner-sockets, with or without handles	15	10
<b>82.05</b>	<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>		
8205.10.00	- Drilling, threading or tapping tools	15	10
8205.20.00	- Hammers and sledge hammers	15	10

Code	Description of Goods	CET	BoI
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	15	10
8205.40	- Screwdrivers:		
8205.40.10	- - For slotted screws	15	10
8205.40.90	- - Other	15	10
	- Other hand tools (including glaziers' diamonds):		
8205.51.00	- - Household type	20	10
8205.59	- - Other:		
8205.59.10	- - - Glaziers' diamonds	15	10
8205.59.20	- - - Chisels	15	10
8205.59.30	- - - Cold chisels and punches	15	10
8205.59.60	- - - Grease cups; grease guns	15	10
	- - - Other:		
8205.59.91	- - - - Special tools for jewellers and watchmakers	15	10
8205.59.92	- - - - Tools for masons, foundrymen, cement makers, gypsum workers, painters and decorators (trowels, palettes, polishers, scrapers, etc.)	15	10
8205.59.99	- - - - Other	15	10
8205.60	- Blow lamps:		
8205.60.10	- - For soldering	15	10
8205.60.90	- - Other	15	10
8205.70.00	- Vices, clamps and the like	15	10
8205.80.00	- Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks	15	10
8205.90.00	- Sets of articles of two or more of the foregoing subheadings	15	10
<b>8206.00.00</b>	<b>Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale</b>	15	10
<b>82.07</b>	<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		
8207.13	- - With working parts of cermets:		
8207.13.10	- - - Crown drills and crown bits	15	10
8207.13.20	- - - Drill bits	15	10
8207.13.30	- - - Integral drill steel	15	10
8207.13.90	- - - Other tools	15	10
8207.19	- - Other, including parts:		
8207.19.10	- - - Crown drills and crown bits	15	10
	- - - Drill bits:		
8207.19.21	- - - - Diamond-coated	15	10
8207.19.29	- - - - Other	15	10
8207.19.30	- - - Integral drill steel	15	10
8207.19.80	- - - Other tools	15	10
8207.19.90	- - - Parts	15	10
8207.20.00	- Dies for drawing or extruding metal	15	10
8207.30.00	- Tools for pressing, stamping or punching	15	10
8207.40.00	- Tools for tapping or threading	15	10
8207.50.00	- Tools for drilling, other than for rock drilling	15	10
8207.60.00	- Tools for boring or broaching	15	10
8207.70.00	- Tools for milling	15	10
8207.80.00	- Tools for turning	15	10
8207.90.00	- Other interchangeable tools	15	10
<b>82.08</b>	<b>Knives and cutting blades, for machines or for mechanical appliances:</b>		
8208.10.00	- For metal working:	15	10
8208.20.00	- For metal working	15	10
8208.30.00	- For kitchen appliances or for machines used by the food industry	15	10
8208.40.00	- For agricultural, horticultural or forestry machines	15	10
8208.90.00	- Other	15	10
<b>8209.00</b>	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets:</b>		
8209.00.10	- Of tungsten carbide	15	10
8209.00.90	- Other	15	10
<b>8210.00</b>	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink:</b>		
8210.00.10	- Grinders	20	10
8210.00.90	- Other	20	10
<b>82.11</b>	<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor:</b>		
8211.10.00	- Sets of assorted articles	20	10
	- Other:		
8211.91.00	- - Table knives having fixed blades	20	10
8211.92.00	- - Other knives having fixed blades	15	10
8211.93	- - Knives having other than fixed blades:		
8211.93.10	- - - For pruning and grafting	20	10
8211.93.90	- - - Other	20	10

Code	Description of Goods	CET	BoI
8211.94	-- Blades:		
8211.94.10	--- For table knives	15	10
8211.94.90	--- Other	10	10
8211.95.00	-- Handles of base metal	20	10
<b>82.12</b>	<b>Razors and razor blades (including razor blade blanks in strips):</b>		
8212.10	- Razors:		
8212.10.10	-- Razors	20	10
8212.10.20	-- Non-electric dry shavers	20	10
8212.20.00	- Safety razor blades, including razor blade blanks in strips	20	10
8212.90.00	- Other parts	20	10
<b>8213.00.00</b>	<b>Scissors, tailors' shears and similar shears, and blades therefor</b>	15	10
<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>		
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	15	10
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	15	10
8214.90	- Other:		
8214.90.10	-- Hair clippers	15	10
8214.90.90	-- Other	15	10
<b>82.15</b>	<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware:</b>		
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	20	10
8215.20.00	- Other:	20	10
	- Other:		
8215.91.00	-- Plated with precious metal	20	10
8215.99.00	-- Other	20	10

**CHAPTER 83**  
**MISCELLANEOUS ARTICLES OF BASE METAL**

**NOTES**

- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 7312, 7315, 7317, 7318 or 7320, 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.
- For the purposes of heading No. 8302, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Code	Description of Goods	CET	Bol
<b>83.01</b>	<b>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:</b>		
8301.10.00	- Padlocks	15	10
8301.20.00	- Locks of a kind used for motor vehicles	15	10
8301.30.00	- Locks of a kind used for furniture	15	10
8301.40	- Other locks:		
8301.40.10	- - For safes, boxes or caskets	15	10
8301.40.90	- - Other	15	10
8301.50.00	- Clasps and frames with clasps, incorporating locks	15	10
8301.60.00	- Parts	10	10
8301.70.00	- Keys presented separately	15	10
<b>83.02</b>	<b>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:</b>		
8302.10	- Hinges:		
8302.10.10	- - For motor vehicles	15	10
8302.10.90	- - Other	15	10
8302.20.00	- Wheels	15	10
8302.30.00	- Other mountings, fittings and similar articles suitable for motor vehicles	15	10
	- Other mountings, fittings and similar articles:		
8302.41.00	- - Suitable for buildings	15	10
8302.42.00	- - Other, suitable for furniture	15	10
8302.49.00	- - Other	15	10
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	15	10
8302.60.00	- Automatic door closers	15	10
<b>8303.00</b>	<b>Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal:</b>		
8303.00.10	- Safes and strongboxes	20	10
8303.00.20	- Doors and safe deposit lockers for strong rooms	15	10
8303.00.90	- Other	20	10
<b>8304.00.00</b>	<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03:</b>	20	10
<b>83.05</b>	<b>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:</b>		
8305.10.00	- Fittings for loose-leaf binders or files	15	10
8305.20.00	- Staples in strips	15	10
8305.90.00	- Other, including parts	15	10
<b>83.06</b>	<b>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:</b>		
8306.10.00	- Bells, gongs and the like	15	10
	- Statuettes and other ornaments:		
8306.21.00	- - Plated with precious metal	20	10
8306.29.00	- - Other	20	10
8306.30.00	- Photograph, picture or similar frames, mirrors	20	10
<b>83.07</b>	<b>Flexible tubing of base metal, with or without fittings:</b>		
8307.10.00	- Of iron other than cast iron, or steel	15	10
8307.90.00	- Of other base metal	15	10

Code	Description of Goods	CET	BoI
<b>83.08</b>	<b>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:</b>		
8308.10.00	- Hooks, eyes and eyelets	15	10
8308.20.00	- Tubular or bifurcated rivets	15	10
8308.90.00	- Other, including parts	15	10
<b>83.09</b>	<b>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:</b>		
8309.10.00	- Crown corks	15	10
8309.90.00	- Other	15	10
<b>8310.00.00</b>	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05:</b>	15	10
<b>83.11</b>	<b>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 metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:</b>		
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	15	10
8311.20.00	- Cored wire of base metal, for electric arc-welding:	15	10
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15	10
8311.90.00	- Other, including parts	15	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 vulcanized rubber (heading No. 4010); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 4016);
  - b) articles of leather or of composition leather (heading No. 4204) or of furskin (heading No. 4303), of a kind used in machinery or mechanical appliances or for other technical uses;
  - c) bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - d) perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - e) transmission or conveyor belts of textile material (heading No. 5910) or other articles of textile material for technical uses (heading No. 5911);
  - f) precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 7102 to 7104, or articles wholly of such stones of heading No. 7116, except unmounted worked sapphires and diamonds for styli (heading No. 8522);
  - g) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - h) drill pipe (heading No. 7304);
  - ij) endless belts of metal wire or strip (Section XV);
  - k) articles of Chapter 82 or 83;
  - l) articles of Section XVII;
  - m) articles of Chapter 90;
  - n) clocks, watches or other articles of Chapter 91;
  - o) interchangeable tools of heading No. 8207 or brushes of a kind used as parts of machines (heading No. 9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 6804 or 6909) or;
  - p) articles of Chapter 95.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:
  - a) parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos. 8409, 8431, 8448, 8466, 8473, 8485, 8503, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;
  - b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 8479 or 8543) are to be classified with the machines of that kind or in heading No. 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for use principally with the goods of headings Nos. 8517 and 8525 to 8528 are to be classified in heading No. 8517;
  - c) all other parts are to be classified in heading No. 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading No. 8485 or 8548.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

**CHAPTER 84**  
**NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES;**  
**PARTS THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) millstones, grindstones or other articles of Chapter 68;
  - b) machinery or appliances (for example, pumps), of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - c) laboratory glassware (heading No. 7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 7019 or 7020);
  - d) articles of heading No. 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

- e) electro-mechanical tools for working in the hand, of heading No. 8508 or electro-mechanical domestic appliances of heading No. 8509; or
  - f) hand-operated mechanical floor sweepers, not motorized (heading No. 9603).
2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 8401 to 8424 and at the same time to a description in one or other of the headings Nos. 8425 to 8480 is to be classified under the appropriate heading of the former group and not the latter.
- Heading No. 8419 does not cover:
- a) germination plant, incubators or brooders (heading No. 8436);
  - b) grain dampening machines (heading No. 8437);
  - c) diffusing apparatus for sugar juice extraction (heading No. 8438);
  - d) machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 8451); or
  - e) machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- Heading No. 8422 does not cover:
- a) sewing machines for closing bags or similar containers (heading No. 8452); or
  - b) office machinery of heading No. 8472.
- Heading No. 8424 does not cover:  
ink-jet printing machines (heading No. 8443 or 8471).
3. A machine-tool for working any material which answers to a description in heading No. 8456 and at the same time to a description in heading No. 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in heading No. 8456.
4. Heading No. 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
- a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. A) For the purposes of heading No. 8471, the expression “automatic data processing machines” means:
- a) digital machines, capable of: (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;
  - b) analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - c) hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph E. below, a unit is to be regarded as being part of the complete system if it meets all of the following conditions:
- a) it is of a kind solely or principally used in an automatic data processing system;
  - b) it is connectable to the central processing unit either directly or through one or more other units; and
  - c) it is able to accept or deliver data in a form (code or signals) which can be used by the system.
- C) Separately presented units of an automatic data processing machine are to be classified in heading No. 8471.
- D) Printers, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs B. b) and B. c) above, are in all cases to be classified as units of heading No. 8471.
- E) Machines performing a specific function other than data processing and incorporating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading No. 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 7326.
- Other steel balls are to be classified in heading No. 7326.
7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 8479.
- Heading No. 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
8. For the purposes of heading No. 8470, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

## SUBHEADING NOTES

1. For the purposes of subheading No. 8471 49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 5 B. to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading No. 8482 40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

**ADDITIONAL NOTES**

- For the purposes of NANDINA 8409.91.91, the expression "equipment for converting motor vehicle fuel systems to run on gas" shall be taken to mean equipment comprising the following parts: pressure reducing valve, carburetor adapter (with or without a filter), air-gas mixer, electrically operated petrol and gas valves, electronic ignition control module, gas/motor spirit selector switch, electronic gas indicator light, gas tank pressure gauge, manual shut-off and relief valves, whether or not fitted with a gas tank, and connections and cables indispensable for assembly.
- The expression "flat knitting machines of the household type" (subdivision No. 8447.20.10) shall be taken to mean knitting machines with one or two rows of fewer than 7 needles per 2.54 cm (linear inch).

Code	Description of Goods	CET	Bol
<b>84.01</b>	<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation:</b>		
8401.10.00	- Nuclear reactors	10	10
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	10	10
8401.30.00	- Fuel elements (cartridges), non-irradiated	10	10
8401.40.00	- Parts of nuclear reactors	10	10
<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:		
8402.11.00	-- Watertube boilers with a steam production exceeding 45 t per tour	15	5
8402.12.00	-- Watertube boilers with a steam production not exceeding 45 t per tour	15	5
8402.19.00	-- Other vapour generating boilers, including hybrid boilers	15	5
8402.20.00	- Super-heated water boilers	15	5
8402.90.00	- Parts	15	10
<b>84.03</b>	<b>Central heating boilers other than those of heading No. 84.02:</b>		
8403.10.00	- Boilers	15	10
8403.90.00	- Parts	15	10
<b>84.04</b>	<b>Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:</b>		
8404.10.00	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	15	10
8404.20.00	- Condensers for steam or other vapour power units	15	10
8404.90.00	- Parts	15	10
<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>		
8405.10.00	- 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	15	5
8405.90.00	- Parts	10	10
<b>84.06</b>	<b>Steam turbines and other vapour turbines:</b>		
8406.10.00	- Turbines for marine propulsion	10	10
	- Other turbines:		
8406.81.00	-- Of an output exceeding 40 MW	10	5
8406.82.00	-- Of an output not exceeding 40 MW	10	5
8406.90.00	- Parts	10	10
<b>84.07</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines:</b>		
8407.10.00	- Aircraft engines	10	10
	- Marine propulsion engines:		
8407.21.00	-- Outboard motors	10	10
8407.29.00	-- Other	10	10
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	-- Of a cylinder capacity not exceeding 50 cc	10	10
8407.32.00	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10	10
8407.33.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	10	10
8407.34.00	-- Of a cylinder capacity exceeding 1 000 cc	10	10
8407.90.00	- Other engines	10	10
<b>84.08</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</b>		
8408.10.00	- Marine propulsion engines	10	10
8408.20.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	10	10
8408.90	- Other engines:		
8408.90.10	-- Of an output not exceeding 130 kW (174 HP)	10	10
8408.90.20	-- Of an output exceeding 130 kW (174 HP)	10	10
<b>84.09</b>	<b>Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08:</b>		
8409.10.00	- For aircraft engines	15	10
	- Other:		
8409.91	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.91.10	--- Cylinder blocks and cylinder heads	15	10
8409.91.20	--- Cylinder liners	15	10
8409.91.30	--- Connecting-rods	15	10

Code	Description of Goods	CET	BoI
8409.91.40	--- Pistons	15	10
8409.91.50	--- Piston rings	15	10
8409.91.60	--- Carburetors and parts thereof	15	10
8409.91.70	--- Valves	15	10
8409.91.80	--- Crank cases, oil pans and sumps	15	10
	--- Other:		
8409.91.91	---- Equipment for converting motor vehicle fuel systems to run on gas	15	5
8409.91.99	---- Other	15	10
8409.99	-- Other:		
8409.99.10	--- Pistons	15	10
8409.99.20	--- Piston rings	15	10
8409.99.30	--- Injectors and other parts for fuel systems	15	10
8409.99.90	--- Other	15	10
<b>84.10</b>	<b>Hydraulic turbines, water wheels, and regulators therefor:</b>		
	- Hydraulic turbines and water wheels:		
8410.11.00	-- Of an output not exceeding 1,000 kW	15	5
8410.12.00	-- Of an output exceeding 1,000 kW but not exceeding 10,000 kW	15	5
8410.13.00	-- Of a power exceeding 10 000 kW	15	5
8410.90.00	- Parts, including regulators	15	10
<b>84.11</b>	<b>Turbo-jets, turbo-propellers and other gas turbines:</b>		
	- Turbo-jets:		
8411.11.00	-- Of a thrust not exceeding 25 kN	10	10
8411.12.00	-- Of a thrust exceeding 25 kN	10	10
	- Turbo-propellers:		
8411.21.00	-- Of an output not exceeding 1 100 kW	10	10
8411.22.00	-- Of an output exceeding 1 100 kW	10	10
	- Other gas turbines:		
8411.81.00	-- Of an output not exceeding 5 000 kW	10	10
8411.82.00	-- Of a power exceeding 5 000 kW	10	10
	- Parts:		
8411.91.00	-- Of turbo-jets or turbo-propellers	10	10
8411.99.00	-- Other	10	10
<b>84.12</b>	<b>Other engines and motors:</b>		
8412.10.00	- Reaction engines other than turbo-jets	10	10
	- Hydraulic power engines and motors:		
8412.21.00	-- Linear acting (cylinders)	15	10
8412.29.00	-- Other	10	10
	- Pneumatic power engines and motors:		
8412.31.00	-- Linear acting (cylinders)	10	5
8412.39.00	-- Other	10	5
8412.80	- Other:		
8412.80.10	-- Wind engines (windmills)	10	10
8412.80.90	-- Other	10	5
8412.90	- Parts:		
8412.90.10	-- For aircraft engines	10	10
8412.90.90	-- Other	10	10
<b>84.13</b>	<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:		
8413.11.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10	10
8413.19.00	-- Other	15	10
8413.20.00	- Hand pumps, other than those of subheading No. 8413.11.00 or 8413.19.00	15	10
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
8413.30.10	-- For aircraft engines	15	10
8413.30.20	-- Other, injection	15	10
	-- Other:		
8413.30.91	--- Fuel	15	10
8413.30.92	--- Lubricating	15	10
8413.30.99	--- Other	15	10
8413.40.00	- Concrete pumps	15	5
8413.50.00	- Other reciprocating positive displacement pumps	15	5
8413.60.00	- Other rotary positive displacement pumps	15	5
8413.70	- Other centrifugal pumps:		
	-- Monocellular:		
8413.70.11	--- Of an exit diameter not exceeding 100 mm	15	5
8413.70.19	--- Other	15	5
	-- Multicellular:		
8413.70.21	--- Of an exit diameter not exceeding 300 mm	15	5
8413.70.29	--- Other	15	5
	- Other pumps; liquid elevators:		
8413.81	-- Pumps:		
8413.81.10	--- Injection	15	5
8413.81.90	--- Other	15	5
8413.82.00	-- Liquid elevators	15	5

Code	Description of Goods	CET	BoI
8413.91	- Parts:		
8413.91.10	-- Of pumps:		
8413.91.20	--- For the distribution or sale of fuel	10	10
8413.91.30	--- For aircraft engines	10	10
8413.91.90	--- Fuel, lubricating or cooling pumps for other engines	10	10
8413.92.00	--- Other	10	10
	-- Of liquid elevators	10	10
<b>84.14</b>	<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>		
8414.10.00	- Vacuum pumps	15	5
8414.20.00	- Hand- or foot-operated air pumps	15	10
8414.30	- Compressors of a kind used in refrigerating equipment:		
8414.30.40	-- For air-conditioning appliances of a kind used in motor vehicles	15	10
	-- Other:		
8414.30.91	--- Sealed or semi-sealed, of a power not exceeding 0.37 kW (1/2 HP)	15	10
8414.30.92	--- Sealed or semi-sealed, of a power exceeding 0.37 kW (1/2 HP)	15	5
8414.30.99	--- Other	15	5
8414.40	- Air compressors mounted on a wheeled chassis for towing:		
8414.40.10	-- Of a power of less than 30 kW (40 HP)	15	5
8414.40.90	-- Other	15	5
	- Fans:		
8414.51.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	20	10
8414.59.00	-- Other	15	5
8414.60.00	- Hoods having a maximum horizontal side not exceeding 120 cm	20	10
8414.80	- Other:		
8414.80.10	-- Compressors for motor vehicles	15	10
	-- Other compressors:		
8414.80.21	--- Of a power of less than 30 kW (40 HP)	15	5
8414.80.22	--- Of a power of not less than 30 kW (40 HP) but less than 262.5 kW (352 HP)	15	5
8414.80.23	--- Of a power of not less than 262.5 kW (352 HP)	15	5
8414.80.90	-- Other	15	5
8414.90	- Parts:		
8414.90.10	-- Of compressors	10	10
8414.90.90	-- Other	10	10
<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>		
8415.10	- Window or wall types, self-contained:		
8415.10.10	-- Incorporating a refrigeration unit of not more than 30 000 BTU/hour	15	10
8415.10.90	-- Other	15	5
8415.20.00	- Of a kind used for motor vehicle occupants	15	10
	- Other:		
8415.81	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle:		
8415.81.10	--- Incorporating a refrigeration unit not exceeding 30 000 BTU/hour	15	10
8415.81.90	--- Other	15	5
8415.82	-- Other, incorporating a refrigerating unit:		
8415.82.20	--- Not exceeding 30 000 BTU/hour	15	10
8415.82.30	--- Exceeding 30 000 BTU/hour but not exceeding 240 000 BTU/hour	15	5
8415.82.40	--- Exceeding 240 000 BTU/hour	15	5
8415.83.00	-- Not incorporating a refrigerating unit	15	10
8415.90.00	- Parts	10	10
<b>84.16</b>	<b>Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:</b>		
8416.10.00	- Furnace burners for liquid fuel	15	10
8416.20	- Other furnace burners, including combination burners:		
8416.20.10	-- Furnace burners for pulverized solid fuel	15	10
8416.20.20	-- Furnace burners for gas	15	10
8416.20.30	-- Combination burners	15	10
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	15	10
8416.90.00	- Parts	10	10
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric:</b>		
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals	15	5
8417.20.00	- Bakery ovens, including biscuit ovens	15	5
8417.80	- Other:		
8417.80.20	-- Furnaces and ovens for ceramic goods	15	5
8417.80.90	-- Other	15	5
8417.90.00	- Parts	10	10

Code	Description of Goods	CET	BoI
<b>84.18</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15:</b>		
8418.10.00	- Combined refrigerator-freezers, fitted with separate external doors	20	10
	- Refrigerators, household type:		
8418.21.00	-- Compression type	20	10
8418.22.00	-- Absorption type, electrical	20	10
8418.29.00	-- Other	20	10
8418.30.00	- Freezers of the chest type, not exceeding 800 litres capacity	20	10
8418.40.00	- Freezers, upright, not exceeding 900 litres capacity	20	10
8418.50.00	- Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	15	10
	- Other refrigerating or freezing equipment, heat pumps:		
8418.61.00	-- Compression type units whose condensers are heat exchangers	15	10
8418.69	-- Other:		
	--- Units:		
8418.69.11	---- Compression type	15	5
8418.69.12	---- Absorption type	15	5
	--- Other:		
8418.69.91	---- For making ice	15	5
8418.69.92	---- Water fountains	15	10
8418.69.99	---- Other	15	5
	- Parts:		
8418.91.00	-- Furniture designed to receive refrigerating or freezing equipment	15	10
8418.99	-- Other:		
8418.99.10	--- Plate evaporators	10	10
8418.99.90	--- Other	15	10
<b>84.19</b>	<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading No. 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, 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:		
8419.11.00	-- Instantaneous gas water heaters	20	5
8419.19	-- Other:		
8419.19.10	--- Of a capacity not exceeding 120 litres	20	5
8419.19.90	--- Other	20	5
8419.20.00	- Medical, surgical or laboratory sterilizers	10	5
	- Driers:		
8419.31.00	-- For agricultural products	10	5
8419.32.00	-- For wood, paper pulp, paper or paperboard	10	10
8419.39	-- Other:		
8419.39.10	--- By lyophilization or freeze-drying	15	10
8419.39.20	--- By spraying	15	10
8419.39.90	--- Other	15	10
8419.40.00	- Distilling or rectifying plant	15	5
8419.50	- Heat exchange units:		
8419.50.10	-- For pasteurizing	15	5
8419.50.90	-- Other	15	5
8419.60.00	- Machinery for liquefying air or other gases	10	5
	- Other machinery, plant and equipment:		
8419.81.00	-- For making hot drinks or for cooking or heating food	15	10
8419.89	-- Other:		
8419.89.10	--- Autoclaves	15	5
	--- Other:		
8419.89.91	---- Evaporating plant	10	10
8419.89.92	---- Roasting plant	10	5
8419.89.93	---- Sterilizing plant	10	5
8419.89.99	---- Other	10	10
8419.90	- Parts:		
8419.90.10	-- For water heaters	10	10
8419.90.90	-- Other	10	10
<b>84.20</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:</b>		
8420.10	- Calendering or other rolling machines:		
8420.10.10	-- For the bakery industries	10	5
8420.10.90	-- Other	10	5
	- Parts:		
8420.91.00	-- Cylinders	10	10
8420.99.00	-- Other	10	10
<b>84.21</b>	<b>Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases:</b>		
	- Centrifuges, including centrifugal driers:		
8421.11.00	-- Cream separators	10	5

Code	Description of Goods	CET	BoI
8421.12.00	-- Clothes-driers	15	10
8421.19	-- Other:		
8421.19.10	--- Laboratory	10	5
8421.19.20	--- For the sugar producing industry	10	5
8421.19.30	--- For the paper and cellulose industry	10	5
8421.19.90	--- Other	10	5
	- Filtering or purifying machinery and apparatus for liquids:		
8421.21	-- For filtering or purifying water:		
8421.21.10	--- Domestic	20	10
8421.21.90	--- Other	15	5
8421.22.00	-- For filtering or purifying beverages other than water	15	10
8421.23.00	-- Oil- or petrol-filters for internal combustion engines	15	10
8421.29	-- Other:		
8421.29.10	--- Filter presses	15	10
8421.29.20	--- Magnetic and electromagnetic filters	15	10
8421.29.30	--- Filters designed solely or mainly for the medical instruments and appliances of heading No. 90.18	5	10
8421.29.40	--- Tubular grid filters for working shafts	15	10
8421.29.90	--- Other	15	10
	- Filtering or purifying machinery and apparatus for gases:		
8421.31.00	-- Intake air filters for internal combustion engines	15	10
8421.39	-- Other:		
8421.39.10	--- Cyclones	15	5
8421.39.20	--- Electrostatic filters for air or other gases	15	10
8421.39.90	--- Other	15	10
	- Parts:		
8421.91.00	-- Of centrifuges, including centrifugal driers	10	10
8421.99	-- Other:		
8421.99.10	--- Filtering elements for engine filters	15	10
8421.99.90	--- Other	10	10
<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:		
8422.11.00	-- Of the household type	15	10
8422.19.00	-- Other	15	10
8422.20.00	- Machinery for cleaning or drying bottles or other containers	10	5
8422.30	- 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:		
8422.30.10	-- Vertical filling machines with an output not exceeding 40 units/minute	10	5
8422.30.90	-- Other	10	5
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
8422.40.10	-- Machines for packing filled cans or bottles into external containers	10	5
8422.40.20	-- Vacuum packing machinery	10	5
8422.40.90	-- Other	10	5
8422.90.00	- Parts	10	10
<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>		
8423.10.00	- Personal weighing machines, including baby scales; household scales	15	10
8423.20.00	- Scales for continuous weighing of goods on conveyors	15	5
8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:		
8423.30.10	-- Batchers for cement, asphalt and the like	15	5
8423.30.90	-- Other	15	5
	- Other weighing machinery:		
8423.81.00	-- Having a maximum weighing capacity not exceeding 30 kg	15	10
8423.82	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:		
8423.82.10	--- For vehicles	15	5
8423.82.90	--- Other	15	5
8423.89	-- Other:		
8423.89.10	--- For vehicles	15	5
8423.89.90	--- Other	15	5
8423.90.00	- Weighing machine weights of all kinds, parts of weighing machinery	15	10
<b>84.24</b>	<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>		
8424.10.00	- Fire extinguishers, whether or not charged	15	10
8424.20.00	- Spray guns and similar appliances	15	10
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	10	10

Code	Description of Goods	CET	BoI
	- Other apparatus:		
8424.81	-- Agricultural or horticultural:		
8424.81.20	--- Portable apparatus weighing less than 20 kg	10	10
8424.81.30	--- Irrigation systems	10	10
8424.81.90	--- Other	10	10
8424.89	-- Other:		
8424.89.10	--- Windscreen washers	15	10
8424.89.90	--- Other	15	10
8424.90.00	- Parts	10	10
<b>84.25</b>	<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:		
8425.11.00	-- Powered by electric motor	10	5
8425.19.00	-- Other	10	5
8425.20.00	- Pit-head winding gear; winches specially designed for use underground	10	5
	- Other winches; capstans:		
8425.31.00	-- Powered by electric motor	15	5
8425.39.00	-- Other	15	5
	- Jacks; hoists of kind used for raising vehicles:		
8425.41.00	-- Built-in jacking systems of a type used in garages	15	10
8425.42	-- Other jacks and hoists, hydraulic:		
8425.42.20	--- Portable, for motor vehicles	15	10
8425.42.90	--- Other	15	10
8425.49	-- Other:		
8425.49.10	--- Portable, for motor vehicles	15	10
8425.49.90	--- Other	15	10
<b>84.26</b>	<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:		
8426.11.00	-- Overhead travelling cranes on fixed support	15	5
8426.12	-- Mobile lifting frames on tyres and straddle carriers:		
8426.12.10	--- Mobile lifting frames on tyres	10	5
8426.12.20	--- Straddle carriers	10	5
8426.19.00	-- Other	15	5
8426.20.00	- Tower cranes	15	5
8426.30.00	- Portal or pedestal jib cranes	15	5
	- Other machinery, self-propelled:		
8426.41	-- On tyres:		
8426.41.10	--- Works trucks fitted with a crane	15	5
8426.41.90	--- Other	15	5
8426.49.00	-- Other	15	5
	- Other machinery:		
8426.91.00	-- Designed for mounting on road vehicles	15	10
8426.99	-- Other:		
8426.99.10	--- Cableways and cable cranes	15	5
8426.99.20	--- Ships' derricks	15	5
8426.99.90	--- Other	15	5
<b>84.27</b>	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment:</b>		
8427.10.00	- Self-propelled trucks powered by an electric motor	15	10
8427.20.00	- Other self-propelled trucks	15	10
8427.90.00	- Other trucks	15	10
<b>84.28</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics):</b>		
	- Lifts and skip hoists:		
8428.10	-- Passenger lifts without cabin or counterweight	10	5
8428.10.10	--- Passenger lifts without cabin or counterweight	10	5
8428.10.90	--- Other	15	5
8428.20.00	- Pneumatic elevators and conveyors	15	10
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	-- Specially designed for underground use	15	5
8428.32.00	-- Other, bucket type	15	5
8428.33.00	-- Other, belt type	15	5
8428.39.00	-- Other	15	5
8428.40.00	- Escalators and moving walkways	15	5
8428.50.00	- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	15	5
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	15	10
8428.90.00	- Other machinery	15	10
<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:		
8429.11.00	-- Track laying	10	5
8429.19.00	-- Other	10	5
8429.20.00	- Graders and levellers	10	5

Code	Description of Goods	CET	BoI
8429.30.00	- Scrapers	10	5
8429.40.00	- Tamping machines and road rollers	10	5
	- Mechanical shovels, excavators and shovel loaders:		
8429.51.00	-- Front-end shovel loaders	10	5
8429.52.00	-- Machinery with a 360° revolving superstructure	10	5
8429.59.00	-- Other	10	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>		
8430.10.00	- Pile-drivers and pile-extractors	10	5
8430.20.00	- Snow-ploughs and snow-blowers	10	5
	- Coal or rock cutters and tunnelling machinery:		
8430.31.00	-- Self-propelled	10	5
8430.39.00	-- Other	10	5
	- Other boring or sinking machinery:		
8430.41.00	-- Self-propelled	10	5
8430.49.00	-- Other	10	5
8430.50.00	- Other machinery, self-propelled	10	5
	- Other machinery, not self-propelled:		
8430.61	-- Tamping or compacting machinery:		
8430.61.10	--- Tamping rollers	10	5
8430.61.90	--- Other	10	5
8430.62.00	-- Scrapers	10	5
8430.69.00	-- Other	10	5
<b>84.31</b>	<b>Parts suitable for use solely or principally with the machinery of headings Nos. 84.30 to 84.30:</b>		
8431.10.00	- Of machinery of heading No. 84.25	10	10
8431.20.00	- Of machinery of heading No. 84.27	10	10
	- Of machinery of heading No. 84.28:		
8431.31.00	-- Of lifts, skip hoists or escalators	10	10
8431.39.00	-- Other	15	10
	- Of machinery of heading No. 84.26, 84.29 or 84.30:		
8431.41.00	-- Buckets, shovels, grabs and grips	10	10
8431.42.00	-- Bulldozer or angledozer blades	10	10
8431.43.00	-- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	10	10
8431.49.00	-- Other	10	10
<b>84.32</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:</b>		
8432.10.00	- Ploughs	10	5
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	-- Disc harrows	10	5
8432.29	-- Other:		
8432.29.10	--- Other harrows, scarifiers and weeders	10	5
8432.29.20	--- Cultivators and hoes	10	5
8432.30.00	- Seeders, planters and transplanters	10	5
8432.40.00	- Manure spreaders and fertilizer distributors	10	5
8432.80.00	- Other machinery	10	5
8432.90	- Parts:		
8432.90.10	-- Shoes and discs	15	10
8432.90.90	-- Other	15	10
<b>84.33</b>	<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 No. 84.37:</b>		
	- Mowers for lawns, parks or sportsgrounds:		
8433.11	-- Powered, with the cutting device rotating in a horizontal plane:		
8433.11.10	--- Self-propelled	15	10
8433.11.90	--- Other	15	10
8433.19	-- Other:		
8433.19.10	--- Self-propelled	15	10
8433.19.90	--- Other	15	10
8433.20.00	- Other mowers, including cutter bars for tractor mounting	10	5
8433.30.00	- Other haymaking machinery	10	5
8433.40.00	- Straw or fodder balers, including pick-up balers	10	10
	- Other harvesting machinery; threshing machinery:		
8433.51.00	-- Combine harvester-threshers	10	5
8433.52.00	-- Other threshing machinery	10	5
8433.53.00	-- Root or tuber harvesting machines	10	5
8433.59	-- Other:		
8433.59.10	--- For harvesting	10	5
8433.59.20	--- For maize shellers	10	5
8433.59.90	--- Other	10	5
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
8433.60.10	-- For eggs	10	5

Code	Description of Goods	CET	BoI
8433.60.90	-- Other	10	5
8433.90	- Parts:		
8433.90.10	-- Of lawn mowers	10	10
8433.90.90	-- Other	10	10
<b>84.34</b>	<b>Milking machines and dairy machinery:</b>		
8434.10.00	- Milking machines	10	5
8434.20.00	- Dairy machinery	10	10
8434.90.00	- Parts	10	10
<b>84.35</b>	<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages:</b>		
8435.10.00	- Machinery	10	5
8435.90.00	- Parts	10	10
<b>84.36</b>	<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>		
8436.10.00	- Machinery for preparing animal feeding stuffs	10	5
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	-- Poultry incubators and brooders	10	5
8436.29.00	-- Other	15	10
8436.80	- Other machines and mechanical appliances:		
8436.80.10	-- Fertilizer crushing and mixing mills	10	5
8436.80.20	-- Mechanical clippers for animals	10	5
8436.80.30	-- Bee-keeping machinery	10	5
8436.80.90	-- Other	10	5
	- Parts:		
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	10	10
8436.99.00	-- Other	10	10
<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>		
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:		
8437.10.10	-- Coffee grading machines	15	5
8437.10.90	-- Other	15	5
8437.80	- Other machinery:		
	-- Used in the milling industry:		
8437.80.11	--- For cereals	10	5
8437.80.19	--- Other	10	5
	-- Other:		
8437.80.91	--- For working rice	10	5
8437.80.99	--- Other	10	10
8437.90.00	- Parts	10	10
<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>		
8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
8438.10.10	-- Bakery machinery	10	5
8438.10.20	-- For the manufacture of macaroni, spaghetti or similar products	10	5
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate		
8438.20.10	-- For the manufacture of confectionery	10	5
8438.20.20	-- For the manufacture of cocoa or chocolate	10	5
8438.30.00	- Machinery for sugar manufacture	15	5
8438.40.00	- Brewery machinery	15	5
8438.50.00	- Machinery for the preparation of meat or poultry	15	5
8438.60.00	- Machinery for the preparation of fruits, nuts or vegetables	15	5
8438.80	- Other machinery:		
8438.80.10	-- For parching and extracting coffee	10	10
8438.80.20	-- Machines for preparing fish, crustaceans, molluscs and other aquatic invertebrates	10	5
8438.80.90	-- Other	10	10
8438.90.00	- Parts	10	10
<b>84.39</b>	<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard:</b>		
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	10	5
8439.20.00	- Machinery for making paper or paperboard	10	5
8439.30.00	- Machinery for finishing paper or paperboard	10	5
	- Parts:		
8439.91.00	-- Of machinery for making pulp of fibrous cellulosic material	10	10
8439.99.00	-- Other	10	10
<b>84.40</b>	<b>Book-binding machinery, including book-sewing machines:</b>		
8440.10.00	- Machinery	10	5
8440.90.00	- Parts	10	10

Code	Description of Goods	CET	BoI
<b>84.41</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:</b>		
8441.10.00	- Cutting machines	10	10
8441.20.00	- Machines for making bags, sacks or envelopes	10	5
8441.30.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10	5
8441.40.00	- Machines for moulding articles in paper pulp, paper or paperboard	10	5
8441.80.00	- Other machinery	10	10
8441.90.00	- Parts	10	10
<b>84.42</b>	<b>Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.65 to 84.65), for type-founding or type- setting, for preparing or making printing blocks, plates, cylinders or other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):</b>		
8442.10.00	- Phototype-setting and composing machines:	10	10
8442.20.00	- Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	10	10
8442.30.00	- Other machinery, apparatus and equipment	10	10
8442.40.00	- Parts of the foregoing machinery, apparatus or equipment	10	10
8442.50	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442.50.10	-- Printing type	15	10
8442.50.90	-- Other	10	10
<b>84.43</b>	<b>Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading No. 84.42; ink-jet printing machines, other than those of heading No. 84.71; machines for uses ancillary to printing:</b>		
	- Offset printing machinery:		
8443.11.00	-- Reel fed	10	5
8443.12.00	-- Sheet fed, office type (sheet size not exceeding 22 cm x 36 cm):	10	5
8443.19.00	-- Other	10	5
	- Letterpress printing machinery, excluding flexographic printing:		
8443.21.00	-- Reel fed	10	5
8443.29.00	-- Other	10	5
8443.30.00	- Flexographic printing machinery	10	5
8443.40.00	- Gravure printing machinery	10	5
	- Other printing machinery:		
8443.51.00	-- Ink-jet printing machines	15	10
8443.59	-- Other:		
8443.59.10	--- Machines for printing repetitive designs, repetitive words or overall colour	10	10
8443.59.90	--- Other	10	10
8443.60.00	- Machines for uses ancillary to printing	10	10
8443.90.00	- Parts	10	10
<b>8444.00.00</b>	<b>Machines for extruding, drawing, texturing or cutting man-made textile materials</b>	10	5
<b>84.45</b>	<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47:</b>		
	- Machines for preparing textile fibres:		
8445.11.00	-- Carding machines	10	5
8445.12.00	-- Combing machines	10	5
8445.13.00	-- Drawing or roving machines	10	5
8445.19	-- Other:		
8445.19.10	--- Machines for separating cotton fibres	10	5
8445.19.90	--- Other	10	5
8445.20.00	- Textile spinning machines	10	5
8445.30.00	- Textile doubling or twisting machines	10	5
8445.40.00	- Textile winding (including weft-winding) or reeling machines	10	5
8445.90.00	- Other	10	5
<b>84.46</b>	<b>Weaving machines (looms):</b>		
8446.10.00	- For weaving fabrics of a width not exceeding 30 cm	10	5
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	-- Power looms	10	5
8446.29.00	-- Other	10	5
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	10	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:		
8447.11.00	-- With cylinder diameter not exceeding 165 mm	10	5
8447.12.00	-- With cylinder diameter exceeding 165 mm	10	5

Code	Description of Goods	CET	BoI
8447.20	- Flat knitting machines; stitch-bonding machines:		
8447.20.10	- - Flat knitting machines, of the household type	10	10
8447.20.20	- - Other flat knitting machines	10	5
8447.20.30	- - Stitch-bonding machines	10	10
8447.90.00	- Other	10	10
<b>84.48</b>	<b>Auxiliary machinery for use with machines of heading No. 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 No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):</b>		
	- Auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47:		
8448.11.00	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	10	10
8448.19.00	- - Other	10	10
8448.20.00	- Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery	10	10
	- Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:		
8448.31.00	- - Card clothing	10	10
8448.32	- - Of machines for preparing textile fibres, other than card clothing:		
8448.32.10	- - - Of machines for separating cotton fibres	10	10
8448.32.90	- - - Other	10	10
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	10	10
8448.39.00	- - Other	10	10
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.41.00	- - Shuttles	10	10
8448.42.00	- - Reeds for looms, healds and heald-frames	10	10
8448.49.00	- - Other	10	10
	- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:		
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	10	10
8448.59.00	- - Other	10	10
<b>8449.00</b>	<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>		
8449.00.10	- Machinery; blocks for making hats	10	5
8449.00.90	- Parts	10	10
<b>84.50</b>	<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:		
8450.11.00	- - Fully automatic machines	20	10
8450.12.00	- - Other machines, with built-in centrifugal drier	20	10
8450.19.00	- - Other	20	10
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	15	10
8450.90.00	- Parts	15	10
<b>84.51</b>	<b>Machinery (other than machines of heading No. 84.50) for washing, cleaning, 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>		
8451.10.00	- Dry-cleaning machines	15	10
	- Drying machines:		
8451.21.00	- - Machines, each of a dry linen capacity not exceeding 10 kg	20	10
8451.29.00	- - Other	15	10
8451.30.00	- Ironing machines and presses (including fusing presses)	10	5
8451.40	- Washing, bleaching or dyeing machines:		
8451.40.10	- - Washing machines	15	10
8451.40.90	- - Other	15	10
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	10	5
8451.80.00	- Other machinery	10	5
8451.90.00	- Parts	10	10
<b>84.52</b>	<b>Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</b>		
8452.10	- Sewing machines of the household type:		
8452.10.10	- - Machine heads	15	10
8452.10.20	- - Machines	15	10
	- Other sewing machines:		
8452.21.00	- - Automatic units	10	5
8452.29.00	- - Other	10	5
8452.30.00	- Sewing machine needles	10	10
8452.40.00	- Furniture, bases and covers for sewing machines and parts thereof:	15	10
8452.90.00	- Other parts of sewing machines	10	10

Code	Description of Goods	CET	BoI
<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>		
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	10	5
8453.20.00	- Machinery for making or repairing footwear	10	5
8453.80.00	- Other machinery	10	5
8453.90.00	- Parts	10	10
<b>84.54</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:</b>		
8454.10.00	- Converters	10	5
8454.20.00	- Ingot moulds and ladles	10	5
8454.30.00	- Casting machines	10	10
8454.90.00	- Parts	10	10
<b>84.55</b>	<b>Metal-rolling mills and rolls therefor:</b>		
8455.10.00	- Tube mills	10	5
	- Other rolling mills:		
8455.21.00	-- Hot or combination hot and cold	10	5
8455.22.00	-- Not further worked than cold-rolled (cold-reduced)	10	5
8455.30.00	- Rolls for rolling mills	10	10
8455.90.00	- Other parts	10	10
<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>		
8456.10.00	- Operated by laser or other light or photon beam processes	10	5
8456.20.00	- Operated by ultrasonic processes	10	5
8456.30.00	- Operated by electro-discharge process	10	5
	- Other:		
8456.91.00	-- For dry-etching patterns on semiconductor materials	10	5
8456.99.00	-- Other	10	5
<b>84.57</b>	<b>Machining centres, unit construction machines (single station- and multi-station transfer machines, for working metal:</b>		
8457.10.00	- Machining centres	10	10
8457.20.00	- Unit construction machines (single station)	10	10
8457.30.00	- Multi-station transfer machines	10	10
<b>84.58</b>	<b>Lathes (including turning centres) for removing metal:</b>		
	- Horizontal lathes:		
8458.11	-- Numerically controlled:		
8458.11.10	--- Universal parallel lathes	10	10
8458.11.20	--- Turret lathes	10	10
8458.11.90	--- Other	10	10
8458.19	-- Other:		
8458.19.10	--- Universal parallel lathes	10	10
8458.19.20	--- Turret lathes	10	10
8458.19.30	--- Other, automatic	10	10
8458.19.90	--- Other	10	5
	- Other lathes:		
8458.91.00	-- Numerically controlled	10	10
8458.99.00	-- Other	10	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 No. 84.58:</b>		
8459.10	- Way-type unit head machines:		
8459.10.10	-- For drilling	10	5
8459.10.20	-- For boring	10	10
8459.10.30	-- For milling	10	10
8459.10.40	-- For tapping or threading	10	10
	- Other drilling machines:		
8459.21.00	-- Numerically controlled	10	5
8459.29.00	-- Other	10	5
	- Other boring-milling machines:		
8459.31.00	-- Numerically controlled	10	10
8459.39.00	-- Other	10	10
8459.40.00	- Other boring machines	10	10
	- Milling machines, knee-type:		
8459.51.00	-- Numerically controlled	10	10
8459.59.00	-- Other	10	10
	- Other milling machines:		
8459.61.00	-- Numerically controlled	10	10
8459.69.00	-- Other	10	10
8459.70.00	- Other threading or tapping machines	10	10

Code	Description of Goods	CET	BoI
<b>84.60</b>	<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61:</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:		
8460.11.00	-- Numerically controlled	10	10
8460.19.00	-- Other	10	10
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21.00	-- Numerically controlled	10	10
8460.29.00	-- Other	10	10
	- Sharpening (tool or cutter grinding) machines:		
8460.31.00	-- Numerically controlled	10	10
8460.39.00	-- Other	10	10
8460.40.00	- Honing or lapping machines	10	10
8460.90	- Other:		
8460.90.10	-- Grinding machines	10	10
8460.90.90	-- Other	10	10
<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>		
8461.10.00	- Planing machines	10	10
8461.20.00	- Shaping or slotting machines	10	10
8461.30.00	- Broaching machines	10	10
8461.40.00	- Gear cutting, gear grinding or gear finishing machines	10	10
8461.50.00	- Sawing or cutting-off machines	10	10
8461.90.00	- Other	10	10
<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, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:</b>		
8462.10	- Forging or die-stamping machines (including presses) and hammers:		
8462.10.10	-- Die-stamping machines and hammers	10	10
	-- Forging or stamping machines:		
8462.10.21	--- Hydraulic presses	10	10
8462.10.22	--- Other presses	10	10
8462.10.29	--- Other	10	10
	- Bending, folding, straightening or flattening machines (including presses):		
8462.21	-- Numerically controlled:		
8462.21.10	--- Hydraulic presses	10	10
8462.21.20	--- Other presses	10	10
8462.21.90	--- Other	10	10
8462.29	-- Other:		
8462.29.10	--- Hydraulic presses	10	10
8462.29.20	--- Other presses	10	10
8462.29.90	--- Other	10	10
	- Shearing machines (including presses), other than combined punching and shearing machines:		
8462.31	-- Numerically controlled:		
8462.31.10	--- Hydraulic presses	10	10
8462.31.20	--- Other presses	10	10
8462.31.90	--- Other	10	10
8462.39	-- Other:		
8462.39.10	--- Hydraulic presses	15	10
8462.39.20	--- Other presses	15	10
8462.39.90	--- Other	15	10
	- Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41	-- Numerically controlled:		
8462.41.10	--- Hydraulic presses	10	10
8462.41.20	--- Other presses	10	10
8462.41.90	--- Other	10	10
8462.49	-- Other:		
8462.49.10	--- Hydraulic presses	15	10
8462.49.20	--- Other presses	15	10
8462.49.90	--- Other	10	10
	- Other:		
8462.91.00	-- Hydraulic presses	10	10
8462.99.00	-- Other	10	10

Code	Description of Goods	CET	Bol
<b>84.63</b>	<b>Other machine-tools for working metal, sintered metal carbides or cermets, without removing material:</b>		
8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:		
8463.10.10	-- Wire-drawing	10	10
8463.10.90	-- Other	10	10
8463.20.00	- Rolling machines for making threads	10	10
8463.30.00	- Machines for working wire	10	10
8463.90	- Other:		
8463.90.10	-- Riveting presses	10	10
8463.90.90	-- Other	10	10
<b>84.64</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:</b>		
8464.10.00	- Sawing machines	10	5
8464.20.00	- Grinding or polishing machines	10	5
8464.90.00	- Other	10	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>		
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	10	5
	- Other:		
8465.91	-- Sawing machines:		
8465.91.10	--- Numerically controlled	10	5
	--- Other:		
8465.91.91	---- Circular saws	10	5
8465.91.92	---- Band saws	10	5
8465.91.99	---- Other	10	5
8465.92	-- Planing, milling or moulding (by cutting) machines:		
8465.92.10	--- Numerically controlled	15	5
8465.92.90	--- Other	15	5
8465.93	-- Grinding or polishing machines:		
8465.93.10	--- Numerically controlled	15	5
8465.93.90	--- Other	15	5
8465.94	-- Bending or assembling machines:		
	--- Hydraulic presses:		
8465.94.11	---- Numerically controlled	10	5
8465.94.19	---- Other	10	5
	--- Other presses:		
8465.94.21	---- Numerically controlled	15	5
8465.94.29	---- Other	15	5
	--- Other:		
8465.94.91	---- Numerically controlled	15	5
8465.94.99	---- Other	15	5
8465.95	-- Shaping or slotting machines:		
8465.95.10	--- Numerically controlled	15	5
8465.95.90	--- Other	15	5
8465.96.00	-- Splitting, slicing or paring machines	15	5
8465.99	-- Other:		
	--- Lathes:		
8465.99.11	---- Numerically controlled	15	5
8465.99.19	---- Other	15	5
	--- Other:		
8465.99.91	---- Numerically controlled	10	5
8465.99.99	---- Other	10	5
<b>84.66</b>	<b>Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.65 to 8465, 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:</b>		
8466.10.00	- Tool holders and self-opening dieheads	10	10
8466.20.00	- Work holders	10	10
8466.30.00	- Dividing heads and other special attachments for machine-tools	10	10
	- Other:		
8466.91.00	-- For machines of heading No. 84.64	10	10
8466.92.00	-- For machines of heading No. 84.65	10	10
8466.93.00	-- For machines of headings Nos. 84.56 to 84.61	10	10
8466.94.00	-- For machines of heading No. 84.62 or 84.63	10	10
<b>84.67</b>	<b>Tools for working in the hand, pneumatic or with self-contained non-electric motor:</b>		
	- Pneumatic:		
8467.11	-- Rotary type (including combined rotary-percussion):		
8467.11.10	--- Drilling machines, boring machines and the like	10	5
8467.11.20	--- For inserting and extracting screws, bolts and nuts	10	10
8467.11.90	--- Other	15	5

Code	Description of Goods	CET	BoI
8467.19	-- Other:		
8467.19.10	--- Earth compacting rammers	15	10
8467.19.20	--- Concrete vibrators	15	10
8467.19.90	--- Other	15	10
	- Other tools:		
8467.81.00	-- Chain saws	10	10
8467.89	-- Other:		
8467.89.10	--- Saws other than chain saws	15	10
8467.89.90	--- Other	10	10
	- Parts:		
8467.91.00	-- Of chain saws	10	10
8467.92.00	-- Of pneumatic tools	10	10
8467.99.00	-- Other	10	10
<b>84.68</b>	<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading No. 85.15; gas-operated surface tempering machines and appliances:</b>		
8468.10.00	- Hand-held blow pipes	15	10
8468.20	- Other gas-operated machinery and apparatus:		
8468.20.10	-- For soldering, brazing or welding, whether or not capable of cutting	15	5
8468.20.90	-- Other	15	5
8468.80.00	- Other machinery	10	10
8468.90.00	- Parts	15	10
<b>84.69</b>	<b>Typewriters other than printers of heading No. 84.71; word-processing machines:</b>		
	- Automatic typewriters and word-processing machines:		
8469.11.00	-- Automatic word-processing machines	10	10
8469.12.00	-- Automatic typewriters	10	10
8469.20	- Other typewriters, electric:		
8469.20.10	-- Weighing not more than 12 kg, excluding case	10	10
8469.20.90	-- Other	10	10
8469.30	- Other typewriters, non-electric:		
8469.30.10	-- Weighing not more than 12 kg, excluding case	10	10
8469.30.90	-- Other	10	10
<b>84.70</b>	<b>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:</b>		
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10	10
	- Other electronic calculating machines:		
8470.21.00	-- Incorporating a printing device	10	10
8470.29.00	-- Other	10	10
8470.30.00	- Other calculating machines	10	10
8470.40.00	- Accounting machines	10	10
8470.50.00	- Cash registers	10	10
8470.90	- Other:		
8470.90.10	-- Franking	10	10
8470.90.20	-- Ticket issuing	10	10
8470.90.90	-- Other	10	10
<b>84.71</b>	<b>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:</b>		
8471.10.00	- Analogue or hybrid automatic data processing machines	10	10
8471.30.00	- Portable digital automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	10	10
	- Other digital automatic data processing machines:		
8471.41.00	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	10	10
8471.49.00	-- Other, presented in the form of systems	10	10
8471.50.00	- Digital processing units other than those of subheading No. 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	10	10
8471.60	- Input or output units, whether or not containing storage units in the same housing:		
8471.60.10	-- Printers	10	10
8471.60.20	-- Keyboards, devices for X-Y coordinate input devices	10	10
8471.60.90	-- Other	10	10

Code	Description of Goods	CET	BoI
8471.70.00	- Storage units	10	10
8471.80.00	- Other digital automatic data processing machines	10	10
8471.90.00	- Other	10	10
<b>84.72</b>	<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>		
8472.10.00	- Duplicating machines	15	10
8472.20.00	- Addressing machines and address plate embossing machines	15	10
8472.30.00	- 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	15	10
8472.90	- Other:		
8472.90.10	-- Coin-sorting and -counting machines (including banknote counting and paying-out machines)	15	10
8472.90.20	-- Automatic banknote dispensers	15	10
8472.90.30	-- Cheque-writing and cheque-signing machines	15	10
8472.90.40	-- Perforating or stapling machines	15	10
8472.90.90	-- Other	15	10
<b>84.73</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.72 to 84.72:</b>		
8473.10.00	- Parts and accessories of the machines of heading No. 84.69	10	10
	- Parts and accessories of the machines of heading No. 84.70:		
8473.21.00	-- Of electronic calculating machines of heading No. 8470.10.00, 8470.21.00 or 8470.29.00	10	10
8473.29.00	-- Other	10	10
8473.30.00	- Parts and accessories of the machines of heading No. 84.71	10	10
8473.40	- Parts and accessories of the machines of heading No. 84.72:		
8473.40.10	-- Duplicating machines	10	10
8473.40.90	-- Other	10	10
8473.50.00	- Parts and accessories equally suitable for use with machines of two or more of the headings Nos. 84.69 to 84.72	10	10
<b>84.74</b>	<b>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:</b>		
8474.10	- Sorting, screening, separating or washing machines:		
8474.10.10	-- Machines for stripping and screening foundry moulds	10	5
8474.10.90	-- Other	15	5
8474.20	- Crushing or grinding machines:		
8474.20.10	-- Vertical rotary crushers	15	5
8474.20.90	-- Other	15	5
	- Mixing or kneading machines:		
8474.31	-- Concrete or mortar mixers:		
8474.31.10	--- With a maximum capacity of 3 m <sup>3</sup>	15	5
8474.31.90	--- Other	15	5
8474.32.00	-- Machines for mixing mineral substances with bitumen	10	5
8474.39	-- Other:		
8474.39.10	--- Special, for the ceramics industry	10	10
8474.39.20	--- Foundry sand mixers	15	5
8474.39.90	--- Other	10	10
8474.80	- Other machinery:		
8474.80.10	-- Machinery for agglomerating, shaping or moulding ceramic pastes	10	10
8474.80.20	-- Machines for forming foundry moulds of sand	10	5
8474.80.30	-- Machinery for making prefabricated concrete articles	10	10
8474.80.90	-- Other	10	5
8474.90.00	- Parts	10	10
<b>84.75</b>	<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware:</b>		
8475.10.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	10	5
	- Machines for manufacturing or hot working glass or glassware:		
8475.21.00	-- Machines for making optical fibres and preforms thereof	10	5
8475.29.00	-- Other	10	5
8475.90.00	- Parts	10	10
<b>84.76</b>	<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines:</b>		
	- Automatic beverage-vending machines:		
8476.21.00	-- Incorporating heating or refrigerating devices	10	10
8476.29.00	-- Other	10	10
	- Other:		
8476.81.00	-- Incorporating heating or refrigerating devices	10	10
8476.89.00	-- Other	10	10
8476.90.00	- Parts	10	10

Code	Description of Goods	CET	BoI
<b>84.77</b>	<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>		
8477.10.00	- Injection-moulding machines	10	5
8477.20.00	- Extruders	10	5
8477.30.00	- Blow moulding machines	10	5
8477.40.00	- Vacuum moulding machines and other thermoforming machines	10	5
	- Other machinery for moulding or otherwise forming:		
8477.51.00	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes:	10	5
8477.59	-- Other:		
8477.59.10	--- Hydraulic presses for compression-moulding	10	5
8477.59.90	--- Other	10	5
8477.80.00	- Other machinery	10	5
8477.90.00	- Parts	10	10
<b>84.78</b>	<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter:</b>		
8478.10	- Machinery:		
8478.10.10	-- For applying filters to cigarettes	10	5
8478.10.90	-- Other	10	10
8478.90.00	- Parts	10	10
<b>84.79</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:</b>		
8479.10.00	- Machinery for public works, building or the like	15	5
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10	5
8479.30.00	- 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	10	5
8479.40.00	- Rope- or cable-making machines	10	5
8479.50.00	- Industrial robots, not elsewhere specified or included	10	10
8479.60.00	- Evaporative air coolers	15	10
	- Other machines and mechanical appliances:		
8479.81.00	-- For treating metal, including electric wire coil-winders	10	10
8479.82.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	10	5
8479.89	-- Other:		
8479.89.10	--- Of a kind used in the soap industry	10	5
8479.89.20	--- Air humidifiers and dehumidifiers (other than the machines and mechanical appliances of heading No. 84.15 or 84.24)	10	5
8479.89.30	--- Pump-type automatic machine greasers	15	5
8479.89.40	--- Machines for the maintenance of pipelines and the like	10	5
8479.89.50	--- Electrical, hydraulic, pneumatic, etc. windscreen wiping mechanisms	10	10
8479.89.80	--- Presses	10	10
8479.89.90	--- Other	10	10
8479.90.00	- Parts	10	10
<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>		
8480.10.00	- Moulding boxes for metal foundry	10	5
8480.20.00	- Mould bases	10	5
8480.30.00	- Moulding patterns	10	5
	- Moulds for metal or metal carbides:		
8480.41.00	-- Injection or compression types	10	5
8480.49.00	-- Other	10	5
8480.50.00	- Moulds for glass	10	5
8480.60.00	- Moulds for mineral materials	10	5
	- Moulds for rubber or plastics:		
8480.71.00	-- Injection or compression types	10	5
8480.79.00	-- Other	10	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>		
8481.10.00	- Pressure-reducing valves	15	10
8481.20.00	- Valves for oleohydraulic or pneumatic transmissions	15	10
8481.30.00	- Check valves	15	10
8481.40.00	- Safety or relief valves	15	10
8481.80	- Other appliances:		
8481.80.10	-- Taps for domestic use	15	10
8481.80.20	-- "Christmas tree" valves	15	10
8481.80.30	-- Valves for tyres	15	10
8481.80.40	-- Spherical valves	15	10
8481.80.50	-- Free flow valves of a rated diameter not exceeding 100 mm	15	10
8481.80.60	-- Other free flow valves	15	10
8481.80.70	-- Globe valves of a rated diameter not exceeding 100 mm	15	10
8481.80.80	-- Automatic valves and their electrical controls used solely to automate the functioning of mechanical installations, machines and appliances	15	10
8481.80.90	-- Other	15	10
8481.90.00	- Parts	10	10

Code	Description of Goods	CET	BoI
<b>84.82</b>	<b>Ball or roller bearings:</b>		
8482.10.00	- Ball bearings	10	10
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	10	10
8482.30.00	- Spherical roller bearings	10	10
8482.40.00	- Needle roller bearings	10	10
8482.50.00	- Other cylindrical roller bearings	10	10
8482.80.00	- Other, including combined ball/roller bearings	10	10
	- Parts:		
8482.91.00	-- Balls, needles and rollers	10	10
8482.99.00	-- Other	10	10
<b>84.83</b>	<b>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):</b>		
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	-- For aircraft engines	10	10
	-- Other:		
8483.10.91	--- Crank shafts	10	10
8483.10.92	--- Cam shafts	10	10
8483.10.93	--- Flexible shafts	15	10
8483.10.99	--- Other	10	10
8483.20.00	- Bearing housings, incorporating ball or roller bearings	10	10
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	-- For aircraft engines	10	10
8483.30.90	-- Other	10	10
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.40.30	-- For aircraft engines	10	10
	-- Other:		
8483.40.91	--- Gear boxes and other speed changers	15	10
8483.40.92	--- Gears and gearing, other than simple toothed wheels	10	10
8483.40.99	--- Other	10	10
8483.50.00	- Flywheels and pulleys, including pulley blocks	15	10
8483.60.00	- Clutches and shaft couplings (including universal joints)	10	10
8483.90	- Parts:		
8483.90.30	-- Toothed wheels	10	10
8483.90.90	-- Other	10	10
<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>		
8484.10.00	- Gaskets and similar joints of metal sheeting	15	10
8484.20.00	- Mechanical seals	15	10
8484.90.00	- Other	15	10
<b>84.85</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:</b>		
8485.10.00	- Ships' or boats' propellers and blades therefor	15	10
8485.90	- Other:		
8485.90.10	-- Non-automatic lubricators	15	10
8485.90.20	-- Seal rings	15	10
8485.90.90	-- Other	15	10

**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 and other electrically warmed articles worn on or about the person;
  - b) articles of glass of heading No. 7011; or
  - c) electrically heated furniture of Chapter 94.
2. Headings Nos. 8501 to 8504 do not apply to goods described in heading No. 8511, 8512, 8540, 8541 or 8542. However, metal tank mercury arc rectifiers remain classified in heading No. 8504.
3. Heading No. 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
  - a) vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - b) other machines provided the weight of such machines does not exceed 20 kg.
4. For the purposes of heading No. 8534 "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 No. 8542.
5. For the purposes of headings Nos. 8541 and 8542:
  - A) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - B) "Electronic integrated circuits and microassemblies" are:
    - a) monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
    - b) hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
    - c) microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.
 For the classification of the articles defined in this Note, headings Nos. 8541 and 8542 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.
6. Records, tapes and other media of heading No. 8523 or 8524 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.
7. For the purposes of heading No. 8548, "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 Nos. 8519 92 and 8527 12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Code	Description of Goods	CET	BoI
<b>85.01</b>	<b>Electric motors and generators (excluding generating sets):</b>		
8501.10	- Motors of an output not exceeding 37.5 W:		
8501.10.10	-- Motors for toys	10	10
8501.10.20	-- Universal AC/DC motors	15	10
	-- Other:		
8501.10.91	--- DC	15	10
8501.10.92	--- AC, single-phase	15	10
8501.10.93	--- AC, multi-phase	15	10
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:		
	-- Of an output not exceeding 7.5 kW:		
8501.20.11	--- Gear motors	15	10
8501.20.19	--- Other	15	10
	-- Of an output exceeding 7.5 kW:		
8501.20.21	--- Gear motors	10	5
8501.20.29	--- Other	10	5

Code	Description of Goods	CET	BoI
8501.31	- Other DC motors; DC generators:		
8501.31.10	-- Of an output not exceeding 750 W:		
	--- Gear motors	10	10
8501.31.20	--- Other motors	15	10
8501.31.30	--- DC generators	15	10
8501.32	-- Of an output exceeding 750 W but not exceeding 75 kW		
8501.32.10	--- Gear motors	10	5
	--- Other motors:		
8501.32.21	---- Of an output not exceeding 7.5 kW	15	10
8501.32.29	---- Other	10	5
8501.32.40	--- DC generators	10	10
8501.33	-- Of an output exceeding 75 kW but not exceeding 375 kW:		
8501.33.10	--- Gear motors	10	5
8501.33.20	--- Other motors	10	5
8501.33.30	--- DC generators	15	10
8501.34	-- Of an output exceeding 375 kW:		
8501.34.10	--- Gear motors	10	5
8501.34.20	--- Other motors	10	5
8501.34.30	--- DC generators	15	10
8501.40	- Other AC motors, single-phase:		
	-- Of an output not exceeding 375 W:		
8501.40.11	--- Gear motors	15	10
8501.40.19	--- Other	15	10
	-- Of an output exceeding 375 W but not exceeding 750 W:		
8501.40.21	--- Gear motors	15	10
8501.40.29	--- Other	15	10
	-- Of an output exceeding 750 W but not exceeding 7.5 kW:		
8501.40.31	--- Gear motors	15	10
8501.40.39	--- Other	15	10
	-- Of an output exceeding 7.5 kW:		
8501.40.41	--- Gear motors	15	5
8501.40.49	--- Other	15	10
	- Other AC motors, multi-phase:		
8501.51	-- Of an output not exceeding 750 W:		
8501.51.10	--- Gear motors	15	10
8501.51.90	--- Other	15	10
8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW		
8501.52.10	--- Of an output not exceeding 7.5 kW	15	10
8501.52.20	--- Of an output exceeding 7.5 kW but not exceeding 18.5 kW	10	5
8501.52.30	--- Of an output exceeding 18.5 kW but not exceeding 30 kW	10	5
8501.52.40	--- Of an output exceeding 30 kW but not exceeding 75 kW	10	5
8501.53.00	-- Of a power exceeding 75 kW	10	5
	- AC generators (alternators):		
8501.61	-- Of an output not exceeding 75 kVA:		
8501.61.10	--- Of an output not exceeding 18.5 kVA	10	10
8501.61.20	--- Of an output exceeding 18.5 kVA but not exceeding 30 kVA	10	10
8501.61.90	--- Other	10	5
8501.62.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	10	5
8501.63.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	10	5
8501.64.00	-- Of an output exceeding 750 kVA	10	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):		
8502.11	-- Of an output not exceeding 75 kVA:		
8502.11.10	--- AC	15	10
8502.11.90	--- Other	10	10
8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
8502.12.10	--- AC	15	5
8502.12.90	--- Other	10	5
8502.13	-- Of an output exceeding 375 kVA:		
8502.13.10	--- AC	15	5
8502.13.90	--- Other	10	5
8502.20	- Generating sets with spark-ignition internal combustion piston engines:		
8502.20.10	-- AC	15	10
8502.20.90	-- Other	10	10
	- Other generating sets:		
8502.31.00	-- Wind-powered	10	5
8502.39	-- Other:		
8502.39.10	--- AC	15	10
8502.39.90	--- Other	10	5
8502.40.00	- Electric rotary converters	10	5
<b>8503.00.00</b>	<b>Parts suitable for use solely or principally with the engines of heading No. 85.01 or 85.02</b>	10	10

Code	Description of Goods	CET	BoI
<b>85.04</b>	<b>Electric transformers, static converters (for example, rectifiers) and inductors:</b>		
8504.10.00	- Ballasts for discharge lamps or tubes	15	10
	- Liquid dielectric transformers:		
8504.21	-- Having a power handling capacity not exceeding 650 kVA:		
8504.21.10	--- Having a power handling capacity not exceeding 10 kVA	15	10
8504.21.90	--- Other	15	10
8504.22	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA:		
8504.22.10	--- Having a power handling capacity exceeding 650 kVA but not exceeding 1 000 kVA	15	10
8504.22.90	--- Other	15	5
8504.23.00	-- Having a power handling capacity exceeding 10 000 kVA	15	5
	- Other transformers:		
8504.31	-- Having a power handling capacity not exceeding 1 kVA:		
8504.31.10	--- Having a power handling capacity not exceeding 0.1 kVA	15	10
8504.31.90	--- Other	15	10
8504.32	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:		
8504.32.10	--- Having a power handling capacity exceeding 1 kVA but not exceeding 10 kVA	15	10
8504.32.90	--- Other	15	10
8504.33.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	15	10
8504.34	-- Having a power handling capacity exceeding 500 kVA:		
8504.34.10	--- Having a power handling capacity not exceeding 1 600 kVA	15	10
8504.34.20	--- Having a power handling capacity exceeding 1 600 kVA but not exceeding 10 000 kVA	15	5
8504.34.30	--- Having a power handling capacity exceeding 10 000 kVA	15	5
8504.40	- Static converters:		
8504.40.10	-- Uninterruptible Power Supplies (UPS)	15	5
8504.40.90	-- Other	15	5
8504.50	- Other inductors:		
8504.50.10	-- For an operating voltage not exceeding 260 V and rated current not exceeding 30 A	15	10
8504.50.90	-- Other	10	10
8504.90.00	- Parts	10	10
<b>85.05</b>	<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro-magnetic lifting heads:</b>		
	- Permanent magnets and articles intended to become permanent magnets after magnetization:		
8505.11.00	-- Of metal	10	10
8505.19	-- Other:		
8505.19.10	--- Magnetic strip, of rubber or of plastic	15	10
8505.19.90	--- Other	10	10
8505.20.00	- Electro-magnetic couplings, clutches and brakes	10	10
8505.30.00	- Electro-magnetic lifting heads	10	10
8505.90	- Other, including parts:		
8505.90.10	-- Electro-magnets	10	10
8505.90.20	-- Magnet chucks, clamps and similar holding devices	10	10
8505.90.90	-- Parts	10	10
<b>85.06</b>	<b>Primary cells and primary batteries:</b>		
8506.10	- Manganese dioxide:		
	-- Alkaline:		
8506.10.11	--- Cylindrical	15	10
8506.10.12	--- Button	15	10
8506.10.19	--- Other	15	10
	-- Other:		
8506.10.91	--- Cylindrical	15	10
8506.10.92	--- Button	15	10
8506.10.99	--- Other	15	10
8506.30	- Mercuric oxide:		
8506.30.10	-- Cylindrical	15	10
8506.30.20	-- Button	15	10
8506.30.90	-- Other	15	10
8506.40	- Silver oxide:		
8506.40.10	-- Cylindrical	15	10
8506.40.20	-- Button	15	10
8506.40.90	-- Other	15	10
8506.50	- Lithium:		
8506.50.10	-- Cylindrical	15	10
8506.50.20	-- Button	15	10
8506.50.90	-- Other	15	10
8506.60	- Air-zinc:		
8506.60.10	-- Cylindrical	15	10
8506.60.20	-- Button	15	10
8506.60.90	-- Other	15	10
8506.80	- Other:		
8506.80.10	-- Cylindrical	15	10
8506.80.20	-- Button	15	10

Code	Description of Goods	CET	BoI
8506.80.90	-- Other	15	10
8506.90.00	- Parts	10	10
<b>85.07</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square):</b>		
8507.10.00	- Lead-acid, of a kind used for starting piston engines	15	10
8507.20.00	- Other lead-acid accumulators	15	10
8507.30.00	- Nickel-cadmium	15	10
8507.40.00	- Nickel-iron	15	10
8507.80.00	- Other accumulators	15	5
8507.90	- Parts:		
8507.90.10	-- Containers and covers	15	10
8507.90.20	-- Separators	15	10
8507.90.30	-- Plates	15	10
8507.90.90	-- Other	15	10
<b>85.08</b>	<b>Electro-mechanical tools for working in the hand, with self-contained electric motor:</b>		
8508.10.00	- Drills of all kinds	15	10
8508.20.00	- Chain saws	15	10
8508.80.00	- Other tools	15	10
8508.90.00	- Parts	10	10
<b>85.09</b>	<b>Electro-mechanical domestic appliances, with self-contained electric motor:</b>		
8509.10.00	- Vacuum cleaners	20	10
8509.20.00	- Floor polishers	20	10
8509.30.00	- Kitchen waste disposers	20	10
8509.40	- Food grinders and mixers; fruit or vegetable juice extractors:		
8509.40.10	-- Blenders	20	10
8509.40.90	-- Other	20	10
8509.80.00	- Other equipment	20	10
8509.90.00	- Parts	10	10
<b>85.10</b>	<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor:</b>		
8510.10.00	- Shavers	20	10
8510.20	- Hair clippers:		
8510.20.10	-- For cutting hair	20	10
8510.20.20	-- For shearing	20	10
8510.30.00	- Hair-removing appliances	20	10
8510.90	- Parts:		
8510.90.10	-- Cutter heads, comb blades, cutter blades and knife blades	10	10
8510.90.90	-- Other	10	10
<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>		
8511.10	- Sparking plugs:		
8511.10.10	-- For aircraft engines	15	10
8511.10.90	-- Other	15	10
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
8511.20.10	-- For aircraft engines	15	10
8511.20.90	-- Other	15	10
8511.30	- Distributors; ignition coils:		
8511.30.10	-- For aircraft engines	15	10
	-- Other:		
8511.30.91	--- Distributors	15	10
8511.30.92	--- Ignition coils	15	10
8511.40	- Starter motors and dual purpose starter-generators:		
8511.40.10	-- For aircraft engines	15	10
8511.40.90	-- Other	15	10
8511.50	- Other generators:		
8511.50.10	-- For aircraft engines	15	10
8511.50.90	-- Other	15	10
8511.80	- Other equipment:		
8511.80.10	-- For aircraft engines	15	10
8511.80.90	-- Other	15	10
8511.90	- Parts:		
8511.90.10	-- Of equipment for aircraft engines	10	10
8511.90.20	-- Distributor caps, interruptors and ignition points, other than for aircraft engines	15	10
8511.90.30	-- Of sparking plugs or glow plugs, other than for aircraft engines	15	10
8511.90.90	-- Other	15	10
<b>85.12</b>	<b>Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:</b>		
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	10	10

Code	Description of Goods	CET	BoI
8512.20	- Other lighting or visual signalling equipment:		
8512.20.10	- - Lamps fitted with headlamps (other than the sealed beam lamps of subheading No. 8539.10.00)	10	10
8512.20.90	- - Other	10	10
8512.30.00	- Sound signalling equipment	15	10
8512.40.00	- Windscreen wipers, defrosters and demisters	15	10
8512.90.00	- Parts	10	10
<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 No. 85.12:</b>		
8513.10	- Lamps:		
8513.10.10	- - Signalling	15	10
8513.10.90	- - Other	20	10
8513.90.00	- Parts	10	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>		
8514.10.00	- Resistance heated furnaces and ovens	15	5
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	10	5
8514.30	- Other furnaces and ovens:		
8514.30.10	- - Arc furnaces	10	5
8514.30.90	- - Other	10	5
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	10	5
8514.90.00	- Parts	10	10
<b>85.15</b>	<b>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:</b>		
	- Brazing or soldering machines and apparatus:		
8515.11.00	- - Soldering irons and guns	15	10
8515.19.00	- - Other	15	10
	- Machines and apparatus for resistance welding of metal:		
8515.21.00	- - Fully or partly automatic	10	10
8515.29.00	- - Other	10	10
	- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31.00	- - Fully or partly automatic	10	10
8515.39.00	- - Other	10	10
8515.80.00	- Other machines and apparatus	10	10
8515.90.00	- Parts	10	10
<b>85.16</b>	<b>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 driers, hair curlers, curling tong heaters) and hand driers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45:</b>		
8516.10.00	- Electric instantaneous or storage water heaters and immersion heaters	20	10
	- Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	- - Storage heating radiators	20	10
8516.29	- - Other:		
8516.29.10	- - - Stoves	20	10
8516.29.90	- - - Other	20	10
	- Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	- - Hair driers	20	10
8516.32.00	- - Other hair-dressing apparatus	20	10
8516.33.00	- - Hand-drying apparatus	20	10
8516.40.00	- Electric smoothing irons	20	10
8516.50.00	- Microwave ovens	20	10
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516.60.10	- - Ovens	20	10
8516.60.20	- - Cookers	20	10
8516.60.30	- - Cooking plates, boiling rings, grillers and roasters	20	10
	- Other electro-thermic appliances:		
8516.71.00	- - Coffee or tea-makers	20	10
8516.72.00	- - Toasters	20	10
8516.79.00	- - Other	20	10
8516.80.00	- Electric heating resistors	15	10
8516.90.00	- Parts	10	10
<b>85.17</b>	<b>Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:</b>		
	- Telephone sets; videophones:		
8517.11.00	- - Line telephone sets with cordless handsets	15	10
8517.19	- - Other:		
8517.19.10	- - - Videophones	15	10

Code	Description of Goods	CET	BoI
8517.19.90	- - - Other	15	10
	- Facsimile machines and teleprinters:		
8517.21.00	- - Facsimile machines	10	10
8517.22.00	- - Teleprinters	15	10
8517.30	- Telephonic or telegraphic switching apparatus:		
8517.30.20	- - Automatic	10	10
8517.30.90	- - Other	10	10
8517.50.00	- Other apparatus, for carrier-current line systems	10	10
8517.80.00	- Other equipment	10	10
8517.90.00	- Parts	10	10
<b>85.18</b>	<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:</b>		
8518.10.00	- Microphones and stands therefor	15	10
	- Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	- - Single loudspeakers, mounted in their enclosures	15	10
8518.22.00	- - Multiple loudspeakers, mounted in the same enclosure	15	10
8518.29.00	- - Other	15	10
8518.30.00	- Headphones, earphones and combined microphone/speaker sets	15	10
8518.40.00	- Audio-frequency electric amplifiers	15	10
8518.50.00	- Electric sound amplifier sets	15	10
8518.90.00	- Parts	10	10
<b>85.19</b>	<b>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:</b>		
8519.10.00	- Coin- or disc-operated record-players	20	10
	- Other record-players:		
8519.21.00	- - Without loudspeaker:	20	10
8519.29.00	- - Other	20	10
	- Turntables (record-decks):		
8519.31.00	- - With automatic record changing mechanism	20	10
8519.39.00	- - Other	20	10
8519.40.00	- Transcribing machines	15	10
	- Other sound reproducing apparatus:		
8519.92.00	- - Pocket-size cassette-players	20	10
8519.93.00	- - Other, cassette-type:	20	10
8519.99	- - Other:		
8519.99.10	- - - Reproducing apparatus for optical reading systems	20	10
8519.99.90	- - - Other	20	10
<b>85.20</b>	<b>Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device:</b>		
8520.10.00	- Dictating machines not capable of operating without an external source of power	20	10
8520.20.00	- Telephone answering machines	20	10
	- Other magnetic tape recorders incorporating sound reproducing apparatus:		
8520.32.00	- - Digital audio type:	20	10
8520.33.00	- - Other, cassette-type:	20	10
8520.39.00	- - Other	20	10
8520.90.00	- Other	20	10
<b>85.21</b>	<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner:</b>		
8521.10.00	- Magnetic tape-type	20	10
8521.90.00	- Other	20	10
<b>85.22</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.21 to 85.21:</b>		
8522.10.00	- Pick-up cartridges	15	10
8522.90	- Other:		
8522.90.20	- - Furniture	10	10
8522.90.30	- - Unmounted sapphires and diamonds for styli	10	10
8522.90.90	- - Other	10	10
<b>85.23</b>	<b>Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37:</b>		
	- Magnetic tapes:		
8523.11.00	- - Of a width not exceeding 4 mm	15	10
8523.12.00	- - Of a width exceeding 4 mm but not exceeding 6.5 mm	15	10
8523.13.00	- - Of a width exceeding 6.5 mm	15	10
8523.20.00	- Magnetic discs	15	10
8523.30.00	- Cards incorporating a magnetic stripe	15	10
8523.90	- Other:		
8523.90.10	- - Discs, strips, films and other prepared matrices and masters	15	10
8523.90.90	- - Other	15	10

Code	Description of Goods	CET	BoI
<b>85.24</b>	<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</b>		
8524.10	- Gramophone records:		
8524.10.10	-- Educational	15	10
8524.10.90	-- Other	15	10
	- Discs for laser reading systems:		
8524.31.00	-- For reproducing phenomena other than sound or image	15	10
8524.32.00	-- For reproducing sound only	15	10
8524.39.00	-- Other	15	10
8524.40.00	- Magnetic tapes for reproducing phenomena other than sound or image	10	10
	- Other magnetic tapes:		
	-- Of a width not exceeding 4 mm:		
8524.51	---		
8524.51.10	--- Educational	15	10
8524.51.90	--- Other	15	10
8524.52	-- Of a width exceeding 4 mm but not exceeding 6.5 mm:		
8524.52.10	--- Educational	15	10
8524.52.90	--- Other	10	10
8524.53	-- Of a width exceeding 6.5 mm:		
8524.53.10	--- Educational	15	10
8524.53.90	--- Other	10	10
8524.60.00	- Cards incorporating a magnetic stripe	15	10
	- Other:		
8524.91.00	-- For reproducing phenomena other than sound or image	15	10
8524.99	-- Other:		
8524.99.10	--- Discs, strips, films and other prepared matrices and masters	15	10
8524.99.90	--- Other	15	10
<b>85.25</b>	<b>Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras:</b>		
8525.10	- Transmission apparatus:		
8525.10.10	-- For radio-telephony or radio-telegraphy	15	10
8525.10.20	-- For radio broadcasting	15	10
8525.10.30	-- For television	15	10
8525.20	- Transmission apparatus incorporating reception apparatus:		
8525.20.10	-- For radio-telephony or radio-telegraphy	15	10
8525.20.20	-- For radio broadcasting	15	10
8525.20.30	-- For television	15	10
8525.30.00	- Television cameras	15	10
8525.40.00	- Still image video cameras and other video camera recorders; digital cameras	15	10
<b>85.26</b>	<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus:</b>		
8526.10.00	- Radar apparatus	15	10
	- Other:		
8526.91.00	-- Radio navigational aid apparatus	15	10
8526.92.00	-- Radio remote control apparatus	15	10
<b>85.27</b>	<b>Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>		
	- Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.12.00	-- Pocket-size radio cassette-players	20	10
8527.13.00	-- Other apparatus combined with sound recording or reproducing apparatus	20	10
8527.19.00	-- Other	20	10
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.21.00	-- Combined with sound recording or reproducing apparatus	20	10
8527.29.00	-- Other	20	10
	- Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy:		
8527.31.00	-- Combined with sound recording or reproducing apparatus	20	10
8527.32.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock:	20	10
8527.39.00	-- Other	20	10
8527.90.00	- Other equipment	15	10
<b>85.28</b>	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors:</b>		
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.12	-- Colour:		
8528.12.10	--- Combined with sound or video recording or reproducing apparatus	20	10
8528.12.90	--- Other	20	10

Code	Description of Goods	CET	BoI
8528.13.00	- - Black and white or other monochrome	20	10
	- Video monitors:		
8528.21.00	- - Colour	20	10
8528.22.00	- - Black and white or other monochrome	20	10
8528.30.00	- Video projectors:	20	10
<b>85.29</b>	<b>Parts suitable for use solely or principally with the apparatus of headings Nos. 85.28 to 85.28:</b>		
8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529.10.10	- - Ferrite aerials	10	10
8529.10.20	- - Parabolic aerials	15	10
8529.10.90	- - Other parts	15	10
8529.90	- Other:		
8529.90.10	- - Furniture	15	10
8529.90.90	- - Other	10	10
<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 No. 86.08):</b>		
8530.10.00	- Equipment for railways or tramways	15	10
8530.80	- Other equipment:		
8530.80.10	- - Traffic lights and their control boxes	15	10
8530.80.90	- - Other	15	10
8530.90.00	- Parts	10	10
<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 No. 85.12 or 85.30:</b>		
8531.10.00	- Burglar or fire alarms and similar apparatus	15	10
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	15	10
8531.80.00	- Other equipment	15	10
8531.90.00	- Parts	10	10
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set):</b>		
8532.10.00	- 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)	10	5
	- Other fixed capacitors:		
8532.21.00	- - Of tantalum	15	5
8532.22.00	- - Aluminium electrolytic	15	5
8532.23.00	- - Ceramic dielectric, single layer	15	5
8532.24.00	- - Ceramic dielectric, multilayer	15	5
8532.25.00	- - Dielectric of paper or plastics	15	5
8532.29.00	- - Other	10	5
8532.30.00	- Variable or adjustable (pre-set) capacitors	15	5
8532.90.00	- Parts	15	10
<b>85.33</b>	<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors:</b>		
8533.10.00	- Fixed carbon resistors, composition or film types	10	10
	- Other fixed resistors:		
8533.21.00	- - For a power handling capacity not exceeding 20 W	10	10
8533.29.00	- - Other	10	10
	- Wirewound variable resistors, including rheostats and potentiometers:		
8533.31	- - Of an output not exceeding 20 W:		
8533.31.10	- - - Rheostats for a voltage not exceeding 260 V and a current not exceeding 30 A	10	10
8533.31.20	- - - Potentiometers	10	10
8533.31.90	- - - Other	10	10
8533.39	- - Other:		
8533.39.10	- - - Rheostats for a voltage not exceeding 260 V and a current not exceeding 30 A	10	10
8533.39.20	- - - Other rheostats	10	10
8533.39.30	- - - Potentiometers	10	10
8533.39.90	- - - Other	10	10
8533.40	- Other variable resistors, including rheostats and potentiometers:		
8533.40.10	- - Rheostats for a voltage not exceeding 260 V and a current not exceeding 30 A	10	10
8533.40.20	- - Other rheostats	10	10
8533.40.30	- - Carbon potentiometers	10	10
8533.40.40	- - Other potentiometers	10	10
8533.40.90	- - Other	10	10
8533.90.00	- Parts	10	10
<b>8534.00.00</b>	<b>Printed circuits</b>	10	10
<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, junction boxes), for a voltage exceeding 1 000 volts:</b>		
8535.10.00	- Fuses	15	10
	- Automatic circuit breakers:		
8535.21.00	- - For a voltage of less than 72.5 kV	15	10

Code	Description of Goods	CET	BoI
8535.29.00	-- Other	15	10
8535.30.00	- Switches and make-and-break switches	15	10
8535.40	- Lightning arresters, voltage limiters and surge suppressors:		
8535.40.10	-- Lightning arresters and voltage limiters	15	10
8535.40.20	-- Surge suppressors	10	10
8535.90.00	- Other	15	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, junction boxes), for a voltage not exceeding 1 000 volts:</b>		
8536.10	- Fuses:		
8536.10.10	-- Fuses for vehicles of Chapter 87	15	10
8536.10.20	-- Other, for a voltage not exceeding 260 V and a current not exceeding 30 A	15	10
8536.10.90	-- Other	15	10
8536.20	- Automatic circuit breakers:		
8536.20.10	-- For a voltage not exceeding 260 V and a current not exceeding 30 A	15	10
8536.20.90	-- Other	15	10
8536.30	- Other apparatus for protecting electrical circuits:		
8536.30.10	-- Surge suppressors	15	10
8536.30.90	-- Other	15	10
	- Relays:		
8536.41.00	-- For a voltage not exceeding 60 V	15	10
8536.49	-- Other:		
	--- For a voltage exceeding 60 V but not exceeding 260 V and a current not exceeding 30 A:		
8536.49.11	---- Contactors	15	10
8536.49.19	---- Other	15	10
8536.49.90	--- Other	15	10
8536.50	- Other switches:		
	-- For a voltage not exceeding 260 V and a current not exceeding 30 A:		
8536.50.11	--- For vehicles of Chapter 87	15	10
8536.50.19	--- Other	15	10
8536.50.90	-- Other	15	10
	- Lamp-holders, plugs and sockets:		
8536.61.00	-- Lamp-holders	15	10
8536.69.00	-- Other	15	10
8536.90	- Other apparatus:		
8536.90.10	-- Apparatus for making connections to or in electrical circuits, for a voltage not exceeding 260 V and a current not exceeding 30 A	15	10
8536.90.90	-- Other	15	10
<b>85.37</b>	<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No. 85.17:</b>		
8537.10.00	- For a voltage not exceeding 1,000 V	15	10
8537.20.00	- For a voltage exceeding 1 000 V	15	10
<b>85.38</b>	<b>Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37:</b>		
8538.10.00	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus	15	10
8538.90.00	- Other	10	10
<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>		
8539.10.00	- Sealed beam lamp units	15	10
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	-- Tungsten halogen	20	10
8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
8539.22.10	--- Miniature	20	10
8539.22.90	--- Other	20	10
8539.29	-- Other:		
8539.29.10	--- For the street lighting or signalling apparatus of heading No. 85.12, other than interior lighting	20	10
8539.29.20	--- Miniature	20	10
8539.29.90	--- Other	20	10
	- Discharge lamps, other than ultra-violet lamps:		
8539.31.00	-- Fluorescent, hot cathode	20	10
8539.32.00	-- Mercury or sodium vapour lamps; metal halide lamps	20	10
8539.39	-- Other:		
8539.39.20	--- Flashlamps	20	10
8539.39.90	--- Other	20	10
	- Ultra-violet or infra-red lamps; arc lamps:		
8539.41.00	-- Arc lamps	20	10
8539.49.00	-- Other	20	10

Code	Description of Goods	CET	BoI
8539.90	- Parts:		
8539.90.10	- - Screw-type bases	10	10
8539.90.90	- - Other	10	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:		
8540.11.00	- - Colour	10	10
8540.12.00	- - Black and white or other monochrome	10	10
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10	10
8540.40.00	- Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	10	10
8540.50.00	- Data/graphic display tubes, black and white or other monochrome	10	10
8540.60.00	- Other cathode-ray tubes	10	10
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71.00	- - Magnetrons	10	10
8540.72.00	- - Klystrons	10	10
8540.79.00	- - Other	10	10
	- Other valves and tubes:		
8540.81.00	- - Receiver or amplifier valves and tubes	10	10
8540.89.00	- - Other	10	10
	- Parts:		
8540.91.00	- - Of cathode-ray tubes	10	10
8540.99.00	- - Other	10	10
<b>85.41</b>	<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:</b>		
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	10	10
	- Transistors, other than photosensitive transistors:		
8541.21.00	- - With a dissipation rate of less than 1 W	10	10
8541.29.00	- - Other	10	10
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	10	10
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:		
8541.40.10	- - Photovoltaic cells whether or not assembled in modules or made up into panels	10	10
8541.40.90	- - Other	10	10
8541.50.00	- Other semiconductor devices	10	10
8541.60.00	- Mounted piezo-electric crystals	10	10
8541.90.00	- Parts	10	10
<b>85.42</b>	<b>Electronic integrated circuits and microassemblies:</b>		
	- Monolithic digital integrated circuits:		
8542.12.00	- - Cards incorporating an electronic integrated circuit ("Smart" cards)	10	10
8542.13.00	- - Metal oxide semiconductors (MOS technology)	10	10
8542.14.00	- - Circuits obtained by bipolar technology	10	10
8542.19.00	- - Other (including circuits obtained by a combination of bipolar and MOS technologies (BIMOS technology))	10	10
8542.30.00	- Other integrated monolithic circuits	10	10
8542.40.00	- Hybrid integrated circuits	10	10
8542.50.00	- Electronic microassemblies	10	10
8542.90.00	- Parts	10	10
<b>85.43</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:</b>		
	- Particle accelerators:		
8543.11.00	- - Ion implanters for doping semiconductor materials	10	10
8543.19.00	- - Other	10	10
8543.20.00	- Signal generators	10	10
8543.30.00	- Machines and apparatus for electroplating, electrolysis or electrophoresis	10	10
8543.40.00	- Electric fence energizers	10	10
	- Other machines and apparatus:		
8543.81.00	- - Proximity cards and tags	10	10
8543.89	- - Other:		
8543.89.10	- - - Metal detectors	10	10
8543.89.90	- - - Other	10	10
8543.90.00	- Parts	10	10
<b>85.44</b>	<b>Insulated (including enamelled or anodized) 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:		
8544.11.00	- - Of copper	10	10
8544.19.00	- - Other	10	10
8544.20.00	- Co-axial cables and other co-axial electric conductors	15	10
8544.30.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	15	10

Code	Description of Goods	CET	BoI
8544.41	- Other electric conductors, for a voltage not exceeding 80 V:		
8544.41.10	- - Fitted with connectors:		
	- - - Telecommunications	15	10
8544.41.20	- - - Other, of copper	15	10
8544.41.90	- - - Other	15	10
8544.49	- - Other:		
8544.49.10	- - - Of copper	15	10
8544.49.90	- - - Other	15	10
	- Other electric conductors, for a voltage exceeding 80 V but not exceeding 1 000 V:		
8544.51	- - Fitted with connectors:		
8544.51.10	- - - Of copper	15	10
8544.51.90	- - - Other	15	10
8544.59	- - Other:		
8544.59.10	- - - Of copper	15	10
8544.59.90	- - - Other	15	10
8544.60	- Other electric conductors, for a voltage exceeding 1 000 V:		
8544.60.10	- - Of copper	15	10
8544.60.90	- - Other	15	10
8544.70.00	- Optical fibre cables	15	10
<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:		
8545.11.00	- - Of a kind used in ovens	10	10
8545.19.00	- - Other	10	10
8545.20.00	- Brushes	10	10
8545.90	- Other:		
8545.90.10	- - Arc-lamp carbons	10	10
8545.90.20	- - Battery carbons	10	10
8545.90.90	- - Other	10	10
<b>85.46</b>	<b>Electrical insulators of any material:</b>		
8546.10.00	- Of glass	15	10
8546.20.00	- Of ceramics	15	10
8546.90.00	- Other	15	10
<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 the purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material:</b>		
	- Insulating fittings of ceramics:		
8547.10	- - Bodies for sparking plugs or glow plugs	15	10
8547.10.10	- - -		
8547.10.90	- - - Other	15	10
8547.20.00	- Insulating fittings of plastics	15	10
8547.90	- Other:		
8547.90.10	- - Tubes and their connecting pieces, of base metal, internally insulated	15	10
8547.90.90	- - Other	15	10
<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>		
8548.10.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	15	10
8548.90.00	- Other	15	10

## SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

### NOTES

1. This Section does not cover articles of heading No. 9501, 9503 or 9508, or bobsleighs, toboggans or the like of heading No. 9506.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - a) joints, washers or the like of any material (classified according to their constituent material or in heading No. 8484) or other articles of vulcanized rubber other than hard rubber (heading No. 4016);
  - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - c) articles of Chapter 82 (tools);
  - d) articles of heading No. 8306;
  - e) machines or apparatus of headings Nos. 8401 to 8479, or parts thereof; articles of heading No. 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of heading No. 8483;
  - f) electrical machinery or equipment (Chapter 85);
  - g) articles of Chapter 90;
  - h) articles of Chapter 91;
  - ij) arms (Chapter 93);
  - k) lamps or lighting fittings of heading No. 9405; or
  - l) brushes of a kind used as parts of vehicles (heading No. 9603).
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 AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY, TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

### NOTES

1. This Chapter does not cover:
  - a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 4406 or 6810);
  - b) railway or tramway track construction material of iron or steel of heading No. 7302; or
  - c) electrical signalling, safety or traffic control equipment of heading No. 8530.
2. Heading No. 8607 applies, *inter alia*, to:
  - a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - b) frames, underframes and bogies and bissel-bogies;
  - c) axle boxes; brake gear;
  - d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - e) coachwork.
3. Subject to the provisions of Note 1 above, heading No. 8608 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.

Code	Description of Goods	CET	BoI
<b>86.01</b>	<b>Rail locomotives powered from an external source of electricity or by electric accumulators:</b>		
8601.10.00	- Powered from an external source of electricity	20	5
8601.20.00	- Powered by electric accumulators	20	5
<b>86.02</b>	<b>Other rail locomotives; locomotive tenders:</b>		
8602.10.00	- Diesel-electric locomotives	20	10
8602.90.00	- Other	20	10
<b>86.03</b>	<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04:</b>		
8603.10.00	- Powered from an external source of electricity	20	10
8603.90.00	- Other	20	10
<b>8604.00</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>		
8604.00.10	- Self-propelled	20	5
8604.00.90	- Other	20	5
<b>8605.00.00</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 No. 86.04)</b>	20	10
<b>86.06</b>	<b>Railway or tramway goods vans and wagons, not self-propelled:</b>		
8606.10.00	- Tank wagons and the like	20	5
8606.20.00	- Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10.00	20	5
8606.30.00	- Self-discharging vans and wagons, other than those of subheading No. 8606.10.00 or 8606.20.00	20	5
	- Other:		
8606.91.00	-- Covered and closed	20	5
8606.92.00	-- Open, with non-removable sides of a height exceeding 60 cm	20	5
8606.99.00	-- Other	20	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:		
8607.11.00	-- Driving bogies and bissel-bogies	15	10
8607.12.00	-- Other bogies and bissel-bogies	15	10
8607.19.00	-- Other, including parts	15	10
	- Brakes and parts thereof:		
8607.21.00	-- Air brakes and parts thereof	15	10
8607.29.00	-- Other	15	10
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	15	10
	- Other:		
8607.91.00	-- Of locomotives	15	10
8607.99.00	-- Other	15	10
<b>8608.00.00</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>	15	10
<b>8609.00.00</b>	<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport</b>	15	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, fertilizers or other goods.  
Machines and working tools designed for fitting to tractors of heading No. 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings Nos. 8702 to 8704, and not in heading No. 8706.
4. Heading No. 8712 includes all children's bicycles. Other children's cycles fall in heading No. 9501.

Code	Description of Goods	CET	BoI
<b>87.01</b>	<b>Tractors (other than tractors of heading No. 87.09):</b>		
8701.10.00	- Pedestrian controlled tractors	15	5
8701.20.00	- Road tractors for semi-trailers	20	5
8701.30.00	- Track-laying tractors	15	5
8701.90.00	- Other	15	5
<b>87.02</b>	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>		
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8702.10.10	-- For the transport of a maximum of 16 persons, including the driver	20	10
8702.10.90	-- Other	20	10
8702.90	- Other:		
8702.90.10	-- Trolleybuses	20	10
	-- Other:		
8702.90.91	--- For the transport of a maximum of 16 persons, including the driver	20	10
8702.90.99	--- Other	20	10
<b>87.03</b>	<b>Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars:</b>		
8703.10.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20	10
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:		
8703.21.00	-- Of a cylinder capacity not exceeding 1,000 cc	20	10
8703.22.00	-- Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc	20	10
8703.23.00	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc	20	10
8703.24.00	-- Of a cylinder capacity exceeding 3 000 cc	20	10
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31.00	-- Of a cylinder capacity not exceeding 1 500 cc	20	10
8703.32.00	-- Of a cylinder capacity exceeding 1 500 cc but not exceeding 2 500 cc	20	10
8703.33.00	-- Of a cylinder capacity exceeding 2 500 cc	20	10
8703.90.00	- Other	20	10
<b>87.04</b>	<b>Motor vehicles for the transport of goods:</b>		
8704.10.00	- Dumpers designed for off-highway use	15	5
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8704.21.00	-- g.v.w. not exceeding 5 tonnes	15	10
8704.22.00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	15	10
8704.23.00	-- g.v.w. exceeding 20 tonnes	15	5
	- Other, with spark-ignition internal combustion piston engine:		
8704.31.00	-- g.v.w. not exceeding 5 tonnes	15	10
8704.32.00	-- g.v.w. exceeding 5 tonnes	15	10
8704.90.00	- Other	15	10
<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>		
8705.10.00	- Crane lorries	15	5
8705.20.00	- Mobile drilling derricks	15	5
8705.30.00	- Fire fighting vehicles	15	5
8705.40.00	- Concrete-mixer lorries	15	5
8705.90	- Other:		
8705.90.10	-- Road sweeper lorries, water spraying trucks and similar vehicles for cleaning public highways	15	5
8705.90.20	-- Mobile radiological units	15	5
8705.90.90	-- Other	15	5
<b>8706.00</b>	<b>Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05:</b>		
8706.00.10	- For the vehicles of heading No. 87.03	15	10
8706.00.90	- Other	15	10

Code	Description of Goods	CET	BoI
<b>87.07</b>	<b>Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05:</b>		
8707.10.00	- For the vehicles of heading No. 87.03	15	10
8707.90	- Other:		
8707.90.10	-- For the vehicles of heading No. 87.02	15	10
8707.90.90	-- Other	15	10
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05:</b>		
8708.10.00	- Bumpers and parts thereof	15	10
	- Other parts and accessories of bodies (including cabs):		
8708.21.00	-- Safety seat belts	15	10
8708.29	-- Other:		
8708.29.10	--- Soft-tops	15	10
8708.29.20	--- Mudguards, engine covers, sides, doors and parts thereof	15	10
8708.29.30	--- Radiator cowlings (louvre, grates)	15	10
8708.29.40	--- Dashboards	15	10
8708.29.50	--- Framed windows; windows, whether or not framed, equipped with heating resistors or electrical connectors	15	10
8708.29.90	--- Other	15	10
	- Brakes and servo-brakes and parts thereof:		
8708.31.00	-- Mounted brake linings	15	10
8708.39	-- Other:		
8708.39.10	--- Drums	15	10
8708.39.20	--- Pneumatic systems	15	10
8708.39.30	--- Hydraulic systems	15	10
8708.39.40	--- Servo-brakes	15	10
8708.39.50	--- Discs	15	10
8708.39.90	--- Other parts	15	10
8708.40	- Gear boxes:		
8708.40.10	-- Mechanical	15	10
8708.40.90	-- Other	15	10
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components	15	10
8708.60	- Non-driving axles and parts thereof:		
8708.60.10	-- Non-driving axles	15	10
8708.60.90	-- Parts	15	10
8708.70	- Road wheels and parts and accessories thereof:		
8708.70.10	-- Road wheels and parts thereof	15	10
8708.70.20	-- Hub-caps, spokes and other accessories	15	10
8708.80.00	- Suspension shock-absorbers	15	10
	- Other parts and accessories:		
8708.91.00	-- Radiators	15	10
8708.92.00	-- Silencers and exhaust pipes	15	10
8708.93	-- Clutches and parts thereof:		
8708.93.10	--- Clutches	15	10
	--- Parts:		
8708.93.91	---- Plates, discs	15	10
8708.93.99	---- Other	15	10
8708.94.00	-- Steering wheels, steering columns and steering boxes	15	10
8708.99	-- Other:		
	--- Chassis frames and parts thereof:		
8708.99.11	---- Chassis frames	15	10
8708.99.19	---- Parts	15	10
	--- Universal joints and parts thereof:		
8708.99.21	---- Universal joints	15	10
8708.99.29	---- Parts	15	10
	--- Steering systems and parts thereof:		
8708.99.31	---- Mechanical systems	15	10
8708.99.32	---- Hydraulic systems	15	10
8708.99.33	---- Terminals	15	10
8708.99.39	---- Other	15	10
8708.99.40	--- Caterpillar tracks and parts thereof	15	10
8708.99.50	--- Fuel tanks	15	10
	--- Other:		
8708.99.91	---- Parts of drive-axles with differential	15	10
8708.99.92	---- Parts of shock-absorbers	15	10
8708.99.93	---- Suspension swivel joints	15	10
8708.99.94	---- Parts of gear boxes	15	10
8708.99.99	---- Other	15	10
<b>87.09</b>	<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>		
	- Wheelbarrows:		
8709.11.00	-- Electrical	15	10
8709.19.00	-- Other	15	10
8709.90.00	- Parts	15	10

Code	Description of Goods	CET	BoI
<b>8710.00.00</b>	<b>Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles</b>	20	10
<b>87.11</b>	<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</b>		
8711.10.00	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	20	10
8711.20.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20	10
8711.30.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	20	10
8711.40.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20	10
8711.50.00	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	20	10
8711.90.00	- Other	20	10
<b>8712.00</b>	<b>Bicycles and other cycles (including delivery tricycles), not motorized:</b>		
8712.00.10	- Children's bicycles	20	10
8712.00.20	- Other bicycles	20	10
8712.00.90	- Other	20	10
<b>87.13</b>	<b>Invalid carriages, whether or not motorized or otherwise mechanically propelled:</b>		
8713.10.00	- Not mechanically propelled	15	10
8713.90.00	- Other	15	10
<b>87.14</b>	<b>Parts and accessories of vehicles of headings Nos. 87.13 to 87.13:</b>		
	- Of motorcycles (including mopeds):		
8714.11.00	-- Saddles	15	10
8714.19.00	-- Other	15	10
8714.20.00	- Of carriages for disabled persons	10	10
	- Other:		
8714.91.00	-- Frames and forks, and parts thereof	15	10
8714.92.00	-- Wheel rims and spokes	15	10
8714.93.00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	15	10
8714.94.00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	15	10
8714.95.00	-- Saddles	15	10
8714.96.00	-- Pedals and crank-gear, and parts thereof	15	10
8714.99.00	-- Other	15	10
<b>8715.00</b>	<b>Baby carriages and parts thereof:</b>		
8715.00.10	- Baby carriages	20	10
8715.00.90	- Parts	15	10
<b>87.16</b>	<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof:</b>		
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	20	10
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes:	20	5
	- Other trailers and semi-trailers for the transport of goods:		
8716.31.00	-- Tanker trailers and tanker semi-trailers	20	5
8716.39.00	-- Other	20	5
8716.40.00	- Other trailers and semi-trailers	20	5
8716.80	- Other vehicles:		
8716.80.10	-- Hand-propelled vehicles	20	10
8716.80.90	-- Other	20	10
8716.90.00	- Parts	10	10

**CHAPTER 88**  
**AIRCRAFT, SPACECRAFT, AND PARTS THEREOF**

**SUBHEADING NOTE**

1. For the purposes of subheadings Nos. 8802 11 to 8802 40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Code	Description of Goods	CET	BoI
<b>88.01</b>	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft:</b>		
8801.10.00	- Gliders and hang gliders	10	10
8801.90.00	- Other	10	10
<b>88.02</b>	<b>Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles:</b>		
	- Helicopters:		
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	10	10
8802.12.00	- - Of an unladen weight exceeding 2 000 kg	10	10
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg:		
8802.20.10	- - Aeroplanes of a maximum take-off weight not exceeding 5 700 kg, other than those intended specifically for military use	10	10
8802.20.90	- - Other	10	10
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg:		
8802.30.10	- - Aeroplanes of a maximum take-off weight not exceeding 5 700 kg, other than those intended specifically for military use	10	10
8802.30.90	- - Other	10	10
8802.40.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	10	10
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	10	10
<b>88.03</b>	<b>Parts of goods of heading No. 88.01 or 88.02:</b>		
8803.10.00	- Propellers and rotors and parts thereof	10	10
8803.20.00	- Under-carriages and parts thereof	10	10
8803.30.00	- Other parts of aeroplanes or helicopters	10	10
8803.90.00	- Other	10	10
<b>8804.00.00</b>	<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto</b>	10	10
<b>88.05</b>	<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles:</b>		
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	10	10
8805.20.00	- Ground flying trainers and parts thereof	10	10

**CHAPTER 89**  
**SHIPS, BOATS AND FLOATING STRUCTURES**

**NOTE**

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 8906 if it does not have the essential character of a vessel of a particular kind.

Code	Description of Goods	CET	BoI
<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>		
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	- - Of a GRT not exceeding 1 000 t	10	10
8901.10.20	- - Of a GRT exceeding 1 000 t	10	10
8901.20	- Tankers:		
8901.20.10	- - Of a GRT not exceeding 1 000 t	10	10
8901.20.20	- - Of a GRT exceeding 1 000 t	10	10
8901.30	- Refrigerated vessels, other than those of subheading No. 8901.20:		
8901.30.10	- - Of a GRT not exceeding 1 000 t	10	10
8901.30.20	- - Of a GRT exceeding 1 000 t	10	10
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	- - Of a GRT not exceeding 1 000 t	10	10
8901.90.20	- - Of a GRT exceeding 1 000 t	10	10
<b>8902.00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products:</b>		
8902.00.10	- Of a GRT not exceeding 1 000 t	10	10
8902.00.20	- Of a GRT exceeding 1 000 t	10	10
<b>89.03</b>	<b>Yachts and other vessels for pleasure or sport; rowing boats and canoes:</b>		
8903.10.00	- Inflatable - Other:	20	10
8903.91.00	- - Sailboats, with or without auxiliary motor	20	10
8903.92.00	- - Motorboats, other than outboard motorboats	20	10
8903.99.00	- - Other	20	10
<b>8904.00.00</b>	<b>Tugs and pusher craft</b>	10	10
<b>89.05</b>	<b>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:</b>		
8905.10.00	- Dredgers	10	10
8905.20.00	- Floating or submersible drilling or production platforms	10	10
8905.90.00	- Other	10	10
<b>8906.00</b>	<b>Other vessels, including warships and lifeboats other than rowing boats:</b>		
8906.00.10	- Warships - Other:	10	10
8906.00.91	- - Of a GRT not exceeding 1 000 t	10	10
8906.00.99	- - Other	10	10
<b>89.07</b>	<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons):</b>		
8907.10.00	- Inflatable rafts	10	10
8907.90	- Other:		
8907.90.10	- - Light buoys	10	10
8907.90.90	- - Other	10	10
<b>8908.00.00</b>	<b>Vessels and other floating structures for breaking up</b>	5	10

**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 No. 4016), of leather or of composition leather (heading No. 4204) or of textile material (heading No. 5911);
  - b) supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - c) refractory goods of heading No. 6903; ceramic wares for laboratory, chemical or other technical uses, of heading No. 6909;
  - d) glass mirrors, not optically worked, of heading No. 7009, or mirrors of base metal or of precious metal, not being optical elements (heading No. 8306 or Chapter 71);
  - e) goods of heading No. 7007, 7008, 7011, 7014, 7015 or 7017;
  - f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - g) pumps incorporating measuring devices, of heading No. 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading No. 8423); lifting or handling machinery (headings Nos. 8425 to 8428); paper or paperboard cutting machines of all kinds (heading No. 8441); fittings for adjusting work or tools on machine-tools, of heading No. 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 8470); valves or other appliances of heading No. 8481;
  - h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 8512); portable electric lamps of heading No. 8513; cinematographic sound recording, reproducing, or re-recording apparatus (heading No. 8519 or 8520); sound-heads (heading No. 8522); still image video cameras and other video camera recorders (heading No. 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading No. 8526); sealed beam lamp units of heading No. 8539; optical fibre cables of heading No. 8544;
  - ij) searchlights or spotlights of heading No. 9405;
  - k) articles of Chapter 95;
  - l) capacity measures, which are to be classified according to their constituent material; or
  - m) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 3923 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
  - a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 8485, 8548 or 9033) 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 or machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading No. 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;
  - c) all other parts and accessories are to be classified in heading No. 9033.
3. The provisions of Note 4 to Section XVI apply also to this Chapter.
4. Heading No. 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 9013.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 9013 and in heading No. 9031 are to be classified in heading No. 9031.
6. Heading No. 9032 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;
  - 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.

**ADDITIONAL NOTE**

1. For the purposes of Chapter 90, the expression "electric" applies to instruments and apparatus the operation of which is based on an electrical phenomenon which varies in relation to the factor to be determined. The expression "electronic" applies to instruments and apparatus which incorporate one or more articles of heading No. 85.40, 85.41 or 85.42. For the purposes of this provision, no account shall be taken of articles of heading No. 85.40, 85.41 or 85.42, the sole function of which is to rectify the current or which are included in the power pack of such instruments or apparatus..

Code	Description of Goods	CET	BoI
<b>90.01</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:</b>		
9001.10.00	- Optical fibres, optical fibre bundles and cables	10	10
9001.20.00	- Sheets and plates of polarizing material	10	10
9001.30.00	- Contact lenses	10	10
9001.40.00	- Spectacle lenses of glass	10	10
9001.50.00	- Spectacle lenses of other materials	10	10
9001.90.00	- Other	10	10
<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:		
9002.11.00	-- For cameras, projectors or photographic enlargers or reducers	10	10
9002.19.00	-- Other	10	10
9002.20.00	- Filters	10	10
9002.90.00	- Other	10	10
<b>90.03</b>	<b>Frames and mountings for spectacles, goggles or the like, or parts thereof:</b>		
	- Frames and mountings:		
9003.11.00	-- Of plastics	15	10
9003.19	-- Of other materials:		
9003.19.10	--- Of precious metal or of metal clad with precious metal	15	10
9003.19.90	--- Other	15	10
9003.90.00	- Parts	10	10
<b>90.04</b>	<b>Spectacles, goggles and the like, corrective, protective or other:</b>		
9004.10.00	- Sunglasses	20	10
9004.90	- Other:		
9004.90.10	-- Protective spectacles for work	20	10
9004.90.90	-- Other	20	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>		
9005.10.00	- Binoculars	20	10
9005.80.00	- Other instruments	10	10
9005.90.00	- Parts and accessories (including mountings)	10	10
<b>90.06</b>	<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39:</b>		
9006.10.00	- Cameras of a kind used for preparing printing plates or cylinders	10	10
9006.20.00	- Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	10	10
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	10	10
9006.40.00	- Instant print cameras	10	10
	- Other cameras:		
9006.51.00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	10	10
9006.52	-- Other, for roll film of a width of less than 35 mm:		
9006.52.10	--- Fixed focus	10	10
9006.52.90	--- Other	10	10
9006.53	-- Other, for roll film of a width of 35 mm:		
9006.53.10	--- Fixed focus	10	10
9006.53.90	--- Other	10	10
9006.59	-- Other:		
9006.59.10	--- Fixed focus	10	10
9006.59.90	--- Other	10	10
	- Photographic flashlight apparatus and flashbulbs:		
9006.61.00	-- Discharge lamp ("electronic") flashlight apparatus	10	10
9006.62.00	-- Flashbulbs, flashcubes and the like	10	10
9006.69.00	-- Other	10	10
	- Parts and accessories:		
9006.91.00	-- For cameras	10	10
9006.99.00	-- Other	10	10

Code	Description of Goods	CET	BoI
<b>90.07</b>	<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus:</b>		
	- Cameras:		
9007.11.00	-- For film of less than 16 mm width or for double-8 mm film	10	10
9007.19.00	-- Other	10	10
9007.20	- Projectors:		
9007.20.10	-- For films of a width of 35 mm or more	10	10
9007.20.90	-- Other	10	10
	- Parts and accessories:		
9007.91.00	-- For cameras	10	10
9007.92.00	-- For projectors	10	10
<b>90.08</b>	<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers:</b>		
9008.10.00	- Slide projectors	10	10
9008.20.00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10	10
9008.30.00	- Other image projectors	10	10
9008.40.00	- Photographic (other than cinematographic) enlargers and reducers	10	10
9008.90.00	- Parts and accessories	10	10
<b>90.09</b>	<b>Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus:</b>		
	- Electrostatic photo-copying apparatus:		
9009.11.00	-- Operating by reproducing the original image directly onto the copy (direct process)	10	10
9009.12.00	-- Operating by reproducing the original image via an intermediate onto the copy (indirect process)	10	10
	- Other equipment:		
9009.21.00	-- Incorporating an optical system	10	10
9009.22.00	-- Of the contact type	10	10
9009.30.00	- Thermo-copying apparatus	10	10
9009.90.00	- Parts and accessories	10	10
<b>90.10</b>	<b>Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens:</b>		
9010.10.00	- 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	10	10
	- Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials:		
9010.41.00	-- Direct write-on-wafer apparatus	10	10
9010.42.00	-- Step and repeat aligners	10	10
9010.49.00	-- Other	10	10
9010.50.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	10	10
9010.60.00	- Projection screens	10	10
9010.90.00	- Parts and accessories	10	10
<b>90.11</b>	<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection:</b>		
9011.10.00	- Stereoscopic microscopes	10	10
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	10	10
9011.80.00	- Other microscopes	10	10
9011.90.00	- Parts and accessories	10	10
<b>90.12</b>	<b>Microscopes other than optical microscopes; diffraction apparatus:</b>		
9012.10.00	- Microscopes other than optical microscopes and diffraction apparatus	10	10
9012.90.00	- Parts and accessories	10	10
<b>90.13</b>	<b>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:</b>		
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10	10
9013.20.00	- Lasers, other than laser diodes	10	10
9013.80	- Other devices, appliances and instruments:		
9013.80.10	-- Hand magnifying glasses and magnifiers	10	10
9013.80.90	-- Other	10	10
9013.90.00	- Parts and accessories	10	10
<b>90.14</b>	<b>Direction finding compasses; other navigational instruments and appliances:</b>		
9014.10.00	- Direction finding compasses	10	10
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	10	10
9014.80.00	- Other instruments and appliances	10	10
9014.90.00	- Parts and accessories	10	10

Code	Description of Goods	CET	BoI
<b>90.15</b>	<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders:</b>		
9015.10.00	- Rangefinders	10	10
9015.20	- Theodolites and tacheometers:		
9015.20.10	-- Theodolites	10	10
9015.20.20	-- Tacheometers	10	10
9015.30.00	- Levels	10	5
9015.40	- Photogrammetrical surveying instruments and appliances:		
9015.40.10	-- Electric or electronic	10	10
9015.40.90	-- Other	10	10
9015.80	- Other instruments or apparatus:		
9015.80.10	-- Electric or electronic	10	10
9015.80.90	-- Other	10	10
9015.90	- Parts and accessories:		
9015.90.10	-- Of electric or electronic instruments or apparatus	10	10
9015.90.90	-- Other	10	10
<b>9016.00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights:</b>		
	- Balances:		
9016.00.11	-- Electric	10	10
9016.00.12	-- Electronic	10	10
9016.00.19	-- Other	10	10
	- Parts and accessories:		
9016.00.91	-- Of electric or electronic balances	10	10
9016.00.99	-- Other	10	10
<b>90.17</b>	<b>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:</b>		
9017.10.00	- Drafting tables and machines, whether or not automatic	15	10
9017.20	- Other drawing, marking-out or mathematical calculating instruments:		
9017.20.10	-- Pantographs	15	10
9017.20.20	-- Drawing sets and components thereof, presented separately	15	10
9017.20.30	-- Slide rules, disc calculators and cylindrical calculators	15	10
9017.20.90	-- Other	15	10
9017.30.00	- Micrometers, callipers and gauges	10	10
9017.80	- Other instruments:		
9017.80.10	-- For linear measurement	10	10
9017.80.90	-- Other	10	10
9017.90.00	- Parts and accessories	10	10
<b>90.18</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</b>		
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11.00	-- Electro-cardiographs	10	10
9018.12.00	-- Ultrasonic scanning apparatus	10	10
9018.13.00	-- Magnetic resonance imaging apparatus	10	10
9018.14.00	-- Scintigraphic apparatus	10	10
9018.19.00	-- Other	10	10
9018.20.00	- Ultra-violet or infra-red ray apparatus	10	10
	- Syringes, needles, catheters, cannulae and the like:		
9018.31	-- Syringes, with or without needles:		
9018.31.20	--- Of plastics	15	10
9018.31.90	--- Other	15	10
9018.32.00	-- Tubular metal needles and needles for sutures	15	10
9018.39.00	-- Other	15	10
	- Other instruments and appliances, used in dental sciences:		
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	10	10
9018.49	-- Other:		
9018.49.10	--- Dental burs, discs, drills and brushes	10	10
9018.49.90	--- Other	10	10
9018.50.00	- Other ophthalmic instruments and appliances	10	10
9018.90	- Other instruments and appliances:		
9018.90.10	-- Electro-medical	10	10
9018.90.90	-- Other	10	10
<b>90.19</b>	<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:</b>		
9019.10.00	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10	10
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10	10

Code	Description of Goods	CET	BoI
<b>9020.00.00</b>	<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters</b>	10	10
<b>90.21</b>	<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>		
	- Artificial joints and other orthopaedic or fracture appliances:		
9021.11.00	-- Artificial joints	10	10
9021.19	-- Other:		
9021.19.10	--- Orthopaedic	10	10
9021.19.20	--- For fractures	10	10
	- Artificial teeth and dental fittings:		
9021.21.00	-- Artificial teeth	15	10
9021.29.00	-- Other	10	10
9021.30	- Other artificial parts of the body:		
9021.30.10	-- Heart-valves	10	10
9021.30.90	-- Other	10	10
9021.40.00	- Hearing aids, excluding parts and accessories	10	10
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	10	10
9021.90.00	- Other	10	10
<b>90.22</b>	<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:		
9022.12.00	-- Computed tomography apparatus	10	10
9022.13.00	-- Other, for dental uses	10	10
9022.14.00	-- Other, for medical, surgical or veterinary uses	10	10
9022.19.00	-- For other uses	10	10
	- 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:		
9022.21.00	-- For medical, surgical, dental or veterinary uses	10	10
9022.29.00	-- For other uses	10	10
9022.30.00	- X-ray tubes	10	10
9022.90.00	- Other, including parts and accessories	15	10
<b>9023.00.00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses</b>	10	10
<b>90.24</b>	<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics):</b>		
9024.10.00	- Machines and appliances for testing metals	10	10
9024.80.00	- Other machines and appliances	10	10
9024.90.00	- Parts and accessories	10	10
<b>90.25</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:</b>		
	- Thermometers and pyrometers, not combined with other instruments:		
9025.11	-- Liquid-filled, for direct reading:		
9025.11.10	--- For clinical use	10	10
9025.11.90	--- Other	10	10
9025.19	-- Other:		
	--- Electric or electronic:		
9025.19.11	---- Pyrometers	10	10
9025.19.12	---- Thermometers for vehicles of Chapter 87	10	10
9025.19.19	---- Other	10	10
9025.19.90	--- Other	10	10
9025.80	- Other instruments:		
9025.80.30	-- Hydrometers and similar floating instruments	10	10
	-- Other, electric or electronic:		
9025.80.41	--- Hygrometers and psychrometers	10	10
9025.80.49	--- Other	10	10
9025.80.90	-- Other	10	10
9025.90.00	- Parts and accessories	10	10

Code	Description of Goods	CET	BoI
<b>90.26</b>	<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32:</b>		
9026.10	- For measuring or checking the flow or level of liquids:		
	- - Electric or electronic:		
9026.10.11	- - - Fuel gauges for vehicles of Chapter 87	15	10
9026.10.12	- - - Level gauges	15	5
9026.10.19	- - - Other	15	10
9026.10.90	- - Other	15	10
9026.20	- For measuring or checking pressure:		
	- - Electric or electronic:		
9026.20.11	- - - Manometers for vehicles of Chapter 87	15	10
9026.20.19	- - - Other	15	10
9026.20.90	- - Other	15	10
9026.80	- Other instruments or apparatus:		
	- - Electric or electronic:		
9026.80.11	- - - Thermocouple heat meters	10	10
9026.80.19	- - - Other	10	10
9026.80.90	- - Other	10	10
9026.90	- Parts and accessories:		
9026.90.10	- - Of fuel gauges for vehicles of Chapter 87	10	10
9026.90.20	- - Of manometers for vehicles of Chapter 87	10	10
9026.90.90	- - Other	10	10
<b>90.27</b>	<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>		
9027.10	- Gas or smoke analysis apparatus:		
9027.10.10	- - Electric or electronic	10	10
9027.10.90	- - Other	10	10
9027.20.00	- Chromatographs and electrophoresis instruments	10	10
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):		
9027.30.10	- - Electric or electronic	10	10
9027.30.90	- - Other	10	10
9027.40	- Exposure meters:		
9027.40.10	- - Electric or electronic	10	10
9027.40.90	- - Other	10	10
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):		
9027.50.10	- - Electric or electronic	10	10
9027.50.90	- - Other	10	10
9027.80	- Other instruments and apparatus:		
	- - Electric or electronic:		
9027.80.11	- - - Polarimeters, pH meters, turbidimeters, salinometers and expansion meters	10	10
9027.80.12	- - - Smoke detectors	10	10
9027.80.19	- - - Other	10	10
9027.80.90	- - Other	10	10
9027.90	- Microtomes; parts and accessories:		
9027.90.10	- - Microtomes	10	10
9027.90.90	- - Parts and accessories	10	10
<b>90.28</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</b>		
9028.10.00	- Gas meters	15	10
9028.20	- Liquid meters:		
9028.20.10	- - Water meters	15	10
9028.20.90	- - Other	15	10
9028.30	- Electricity meters:		
9028.30.10	- - Single-phase	15	10
9028.30.90	- - Other	15	10
9028.90	- Parts and accessories:		
9028.90.10	- - Of electricity meters	10	10
9028.90.90	- - Other	10	10
<b>90.29</b>	<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.14 or 90.15; stroboscopes:</b>		
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
9029.10.10	- - Taximeters	15	10
9029.10.20	- - Production counters, electronic	10	10
9029.10.90	- - Other	10	10
9029.20	- Speed indicators and tachometers; stroboscopes:		
9029.20.10	- - Speed indicators, other than electric or electronic	10	10

Code	Description of Goods	CET	BoI
9029.20.20	-- Tachometers	10	10
9029.20.90	-- Other	10	10
9029.90	- Parts and accessories:		
9029.90.10	-- Of speed indicators	10	10
9029.90.90	-- Other	10	10
<b>90.30</b>	<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations:</b>		
9030.10.00	- Instruments and apparatus for measuring or detecting ionizing radiations	10	10
9030.20.00	- Cathode-ray oscilloscopes and cathode-ray oscillographs	10	10
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device		
9030.31.00	-- Multimeters	10	10
9030.39.00	-- Other	10	10
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10	10
	- Other instruments and apparatus:		
9030.82.00	-- For measuring or checking semiconductor wafers or devices	10	10
9030.83.00	-- Other, with a recording device	10	10
9030.89.00	-- Other	10	10
9030.90	- Parts and accessories:		
9030.90.10	-- Of instruments and apparatus for measuring electrical quantities	10	10
9030.90.90	-- Other	10	10
<b>90.31</b>	<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors:</b>		
9031.10	- Machines for balancing mechanical parts:		
9031.10.10	-- Electronic	10	10
9031.10.90	-- Other	10	10
9031.20.00	- Test benches	10	10
9031.30.00	- Profile projectors	10	10
	- Other optical instruments and appliances:		
9031.41.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	10	10
9031.49	-- Other:		
9031.49.10	--- "Optical" comparators, comparator benches, measuring benches, interferometers, optical surface testers, apparatus equipped with differential feeler, alignment telescope, optical rules, micrometric reading apparatus, optical goniometers or angle gauges and focimeters	10	10
9031.49.90	--- Other	10	10
9031.80	- Other instruments, appliances and machines:		
	-- Electric or electronic:		
9031.80.11	--- Apparatus for regulating engines for the vehicles of Chapter 87 (synchrosopes)	10	10
9031.80.12	--- Planimeters	10	5
9031.80.19	--- Other	10	10
	-- Other:		
9031.80.91	--- Planimeters	10	5
9031.80.99	--- Other	10	10
9031.90	- Parts and accessories:		
9031.90.10	-- Of profile projectors and other optical instruments and apparatus	10	10
9031.90.90	-- Other	10	10
<b>90.32</b>	<b>Automatic regulating or controlling instruments and apparatus:</b>		
9032.10.00	- Thermostats	10	10
9032.20.00	- Manostats	10	10
	- Other instruments and apparatus:		
9032.81.00	-- Hydraulic or pneumatic	15	10
9032.89	-- Other:		
	--- Voltage regulators:		
9032.89.11	---- For a voltage not exceeding 260 V and a current not exceeding 30 A	15	10
9032.89.19	---- Other	15	10
9032.89.90	--- Other	15	10
9032.90	- Parts and accessories:		
9032.90.10	-- Of thermostats	10	10
9032.90.20	-- Of voltage regulators	10	10
9032.90.90	-- Other	10	10
<b>9033.00.00</b>	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90</b>	10	10

## 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 No. 7113 or 7117, as the case may be);
  - c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 9114);
  - d) bearing balls (heading No. 7326 or 8482, as the case may be);
  - e) articles of heading No. 8412 constructed to work without an escapement;
  - f) ball bearings (heading No. 8482); or
  - g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading No. 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading No. 9102.
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.

Code	Description of Goods	CET	Bol
<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:		
9101.11.00	-- With mechanical display only	20	10
9101.12.00	-- With opto-electronic display only	20	10
9101.19.00	-- Other	20	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	-- With automatic winding	20	10
9101.29.00	-- Other	20	10
	- Other:		
9101.91.00	-- Electrically operated	20	10
9101.99.00	-- Other	20	10
<b>91.02</b>	<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01:</b>		
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11.00	-- With mechanical display only	20	10
9102.12.00	-- With opto-electronic display only	20	10
9102.19.00	-- Other	20	10
	- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	-- With automatic winding	20	10
9102.29.00	-- Other	20	10
	- Other:		
9102.91.00	-- Electrically operated	20	10
9102.99.00	-- Other	20	10
<b>91.03</b>	<b>Clocks with watch movements, excluding clocks of heading No. 9104:</b>		
9103.10.00	- Electrically operated	20	10
9103.90.00	- Other	20	10
<b>9104.00</b>	<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels:</b>		
9104.00.10	- For vehicles of Chapter 87	20	10
9104.00.90	- Other	20	10
<b>91.05</b>	<b>Other clocks:</b>		
	- Alarm clocks:		
9105.11.00	-- Electrically operated	20	10
9105.19.00	-- Other	20	10
	- Wall clocks:		
9105.21.00	-- Electrically operated	20	10
9105.29.00	-- Other	20	10
	- Other:		
9105.91	-- Electrically operated:		
9105.91.10	--- Clocks for electric clock systems	20	10
9105.91.90	--- Other	20	10
9105.99.00	-- Other	20	10

Code	Description of Goods	CET	BoI
<b>91.06</b>	<b>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):</b>		
9106.10.00	- Time-registers; time-recorders	10	10
9106.20.00	- Parking meters	10	10
9106.90.00	- Other	10	10
<b>9107.00.00</b>	<b>Time switches with clock or watch movement or with synchronous motor</b>	15	10
<b>91.08</b>	<b>Watch movements, complete and assembled:</b>		
	- Electrically operated:		
9108.11.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	10	10
9108.12.00	-- With opto-electronic display only	10	10
9108.19.00	-- Other	10	10
9108.20.00	- With automatic winding	10	10
	- Other:		
9108.91.00	-- Measuring 33.8 mm or less	10	10
9108.99.00	-- Other	10	10
<b>91.09</b>	<b>Clock movements, complete and assembled:</b>		
	- Electrically operated:		
9109.11.00	-- Of alarm clocks	10	10
9109.19.00	-- Other	10	10
9109.90.00	- Other	10	10
<b>91.10</b>	<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements:</b>		
	- Of watches:		
9110.11.00	-- Complete movements, unassembled or partly assembled (movement sets)	10	10
9110.12.00	-- Incomplete movements, assembled	10	10
9110.19.00	-- Rough movements	10	10
9110.90.00	- Other	10	10
<b>91.11</b>	<b>Watch cases and parts thereof:</b>		
9111.10.00	- Cases of precious metal or of metal clad with precious metal	15	10
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	15	10
9111.80.00	- Other cases	15	10
9111.90.00	- Parts	15	10
<b>91.12</b>	<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof:</b>		
9112.10.00	- Clock cases and cases of a similar type, of metal	15	10
9112.80.00	- Other cases	15	10
9112.90.00	- Parts	10	10
<b>91.13</b>	<b>Watch straps, watch bands and watch bracelets, and parts thereof:</b>		
9113.10.00	- Of precious metal or of metal clad with precious metal	20	10
9113.20.00	- Of base metal, whether or not gold- or silver-plated	20	10
9113.90	- Other:		
9113.90.10	-- Of plastics	20	10
9113.90.20	-- Of leather	20	10
9113.90.90	-- Other	20	10
<b>91.14</b>	<b>Other clock or watch parts:</b>		
9114.10.00	- Springs, including hair-springs	10	10
9114.20.00	- Jewels	10	10
9114.30.00	- Dials	10	10
9114.40.00	- Plates and bridges	10	10
9114.90.00	- Other	10	10

**CHAPTER 92**  
**MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES**

**NOTES**

1. This Chapter does not cover:
- a) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - b) microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - c) toy instruments or apparatus (heading No. 9503);
  - d) brushes for cleaning musical instruments (heading No. 9603); or
  - e) collectors' pieces or antiques (heading No. 9705 or 9706).
2. Bows and sticks and similar devices used in playing the musical instruments of heading No. 9202 or 9206 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.
- Cards, discs and rolls of heading No. 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Code	Description of Goods	CET	BoI
<b>92.01</b>	<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments:</b>		
9201.10.00	- Upright pianos	10	10
9201.20.00	- Grand pianos	10	10
9201.90.00	- Other	10	10
<b>92.02</b>	<b>Other string musical instruments (for example, guitars, violins, harps):</b>		
9202.10.00	- Played with a bow	10	10
9202.90.00	- Other	10	10
<b>9203.00.00</b>	<b>Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds</b>	10	10
<b>92.04</b>	<b>Accordions and similar instruments; mouth organs:</b>		
9204.10.00	- Accordions and similar instruments	10	10
9204.20.00	- Mouth organs	10	10
<b>92.05</b>	<b>Other wind musical instruments (for example, clarinets, trumpets, bagpipes):</b>		
9205.10.00	- Brass-wind instruments	10	10
9205.90.00	- Other	10	10
<b>9206.00.00</b>	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)</b>	10	10
<b>92.07</b>	<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)</b>		

**SECTION XIX  
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**CHAPTER 93  
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - c) armoured fighting vehicles (heading No. 8710);
  - d) telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - e) bows, arrows, fencing foils or toys (Chapter 95); or
  - f) collectors' pieces or antiques (heading No. 9705 or 9706).
2. In heading No. 9306, the reference to "parts thereof" does not include radio or radar apparatus of heading No. 8526.

Code	Description of Goods	CET	BoI
<b>9301.00.00</b>	<b>Military weapons, other than revolvers, pistols and the arms of heading No. 9307</b>	20	10
<b>9302.00.00</b>	<b>Revolvers and pistols, other than those of heading No. 93.03 or 9304</b>	20	10
<b>93.03</b>	<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>		
9303.10.00	- Muzzle-loading firearms	20	10
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	20	10
9303.30.00	- Other sporting, hunting or target-shooting rifles	20	10
9303.90.00	- Other	20	10
<b>9304.00</b>	<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07:</b>		
9304.00.10	- Air	20	10
9304.00.90	- Other	10	10
<b>93.05</b>	<b>Parts and accessories of articles of headings Nos. 93.01 to 93.04:</b>		
9305.10.00	- Of revolvers or pistols	15	10
	- Of shotguns or rifles of heading No. 93.03:		
9305.21.00	- - Shotgun barrels	15	10
9305.29.00	- - Other	15	10
9305.90	- Other:		
9305.90.10	- - Military weapons	15	10
9305.90.90	- - Other	15	10
<b>93.06</b>	<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>		
9306.10	- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof		
9306.10.10	- - Cartridges	20	10
9306.10.90	- - Parts thereof	20	10
	- Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	- - Cartridges	20	10
9306.29	- - Other:		
9306.29.10	- - - Pellets	20	10
9306.29.90	- - - Parts thereof	15	10
9306.30	- Other cartridges and parts thereof:		
9306.30.10	- - Cartridges	20	10
9306.30.90	- - Parts thereof	15	10
9306.90	- Other:		
	- - Ammunition and projectiles:		
9306.90.11	- - - For military weapons	20	10
9306.90.12	- - - Harpoons for harpoon guns	20	10
9306.90.19	- - - Other	20	10
9306.90.90	- - Other	15	10
<b>9307 00</b>	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor</b>	20	10

**SECTION XX  
MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94  
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS  
AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE  
SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES  
AND THE LIKE; PREFABRICATED BUILDINGS**

**NOTES**

1. This Chapter does not cover:
  - a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - b) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading No. 7009;
  - c) articles of Chapter 71;
  - d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No. 8303;
  - e) furniture specially designed as parts of refrigerating or freezing equipment of heading No. 8418; furniture specially designed for sewing machines (heading No. 8452);
  - f) lamps or lighting fittings of Chapter 85;
  - g) furniture specially designed as parts of apparatus of heading No. 8518 (heading No. 8518), of headings Nos. 8519 to 8521 (heading No. 8522) or of headings Nos. 8525 to 8528 (heading No. 8529);
  - h) articles of heading No. 8714;
  - ij) dentists' chairs incorporating dental appliances of heading No. 9018 or dentists' spittoons (heading No. 9018);
  - k) articles of Chapter 91 (for example, clocks and clock cases); or
  - l) toy furniture or toy lamps or lighting fittings (heading No. 9503), billiard tables or other furniture specially constructed for games (heading No. 9504), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 9505).
2. The articles (other than parts) referred to in headings Nos. 9401 to 9403 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 abovementioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
  - a) cupboards, bookcases, other shelved furniture and unit furniture;
  - b) seats and beds.
3. a) In headings Nos. 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
b) Goods described in heading No. 9404, presented separately, are not to be classified in heading No. 9401, 9402 or 9403 as parts of goods.
4. For the purposes of heading No. 9406, 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.

Code	Description of Goods	CET	BoI
<b>94.01</b>	<b>Seats (other than those of heading No. 94.02), whether or not convertible into beds, and parts thereof:</b>		
9401.10.00	- Seats of a kind used for aircraft	20	10
9401.20.00	- Seats of a kind used for motor vehicles	20	10
9401.30.00	- Swivel seats with variable height adjustment	20	10
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	20	10
9401.50.00	- Seats of cane, osier, bamboo or similar materials	20	10
	- Other seats, with wooden frames:		
9401.61.00	- - Upholstered	20	10
9401.69.00	- - Other	20	10
	- Other seats, with metal frames:		
9401.71.00	- - Upholstered	20	10
9401.79.00	- - Other	20	10
9401.80.00	- Other seats	20	10
9401.90	- Parts:		
9401.90.10	- - Devices for reclining seats	15	10
	- - Other:		
9401.90.91	- - - Of wood or metal	15	10
9401.90.99	- - - Other	15	10

Code	Description of Goods	CET	BoI
<b>94.02</b>	<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>		
9402.10	- Dentists', barbers' or similar chairs and parts thereof:		
9402.10.10	- - Dentists' chairs	15	10
9402.10.90	- - Other	15	10
9402.90	- Other:		
9402.90.10	- - Operating tables and parts thereof	15	10
9402.90.90	- - Other and parts thereof	15	10
<b>94.03</b>	<b>Other furniture and parts thereof:</b>		
9403.10.00	- Metal furniture of a kind used in offices	20	10
9403.20.00	- Other metal furniture	20	10
9403.30.00	- Wooden furniture of the kind used in offices	20	10
9403.40.00	- Wooden furniture of the kind used in kitchens	20	10
9403.50.00	- Wooden furniture of the kind used in bedrooms	20	10
9403.60.00	- Other wooden furniture	20	10
9403.70.00	- Furniture of plastics	20	10
9403.80.00	- Furniture of other materials, including cane, osier, bamboo or similar materials	20	10
9403.90	- Parts:		
9403.90.10	- - Of wood	15	10
9403.90.20	- - Of metal	15	10
9403.90.90	- - Other	15	10
<b>94.04</b>	<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>		
9404.10.00	- Mattress supports	20	10
	- Mattresses:		
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	20	10
9404.29.00	- - Of other materials	20	10
9404.30.00	- Sleeping bags	20	10
9404.90.00	- Other	20	10
<b>94.05</b>	<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>		
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.10.10	- - Scialytic lamps	10	10
9405.10.90	- - Other	20	10
9405.20.00	- Electric table, desk, bedside or floor-standing lamps	20	10
9405.30.00	- Lighting sets of a kind used for Christmas trees	20	10
9405.40	- Other electrical lamps and lighting fittings:		
9405.40.10	- - For public lighting	20	10
9405.40.20	- - Searchlights	15	10
9405.40.90	- - Other	15	10
9405.50	- Non-electrical lamps and lighting fittings:		
9405.50.10	- - For pressurized liquid fuel	20	10
9405.50.90	- - Other	20	10
9405.60.00	- Illuminated signs, illuminated name-plates and the like	20	10
	- Parts:		
9405.91.00	- - Of glass	15	10
9405.92.00	- - Of plastics	15	10
9405.99.00	- - Other	15	10
<b>9406.00.00</b>	<b>Prefabricated buildings</b>	15	10

**CHAPTER 95**  
**TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF**

**NOTES**

1. This Chapter does not cover:
  - a) Christmas tree candles (heading No. 3406);
  - b) fireworks or other pyrotechnic articles of heading No. 3604;
  - c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 4206 or Section XI;
  - d) sports bags or other containers of heading No. 4202, 4303 or 4304;
  - e) sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - h) walking-sticks, whips, riding-crops or the like (heading No. 6602), or parts thereof (heading No. 6603);
  - ij unmounted glass eyes for dolls or other toys, of heading No. 7018;
  - 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 headings No. 8306;
  - m) pumps for liquids (heading No. 8413), filtering or purifying machinery and apparatus for liquids or gases (heading No. 8421), electric motors (heading No. 8501), electric transformers (heading No. 8504) or radio remote control apparatus (heading No. 8526);
  - n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - o) children's bicycles (heading No. 8712);
  - p) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - q) spectacles, goggles or the like, for sports or outdoor games (heading No. 9004);
  - r) decoy calls or whistles (heading No. 9208);
  - s) arms or other articles of Chapter 93;
  - t) electric garlands of all kinds (heading No. 9405); or
  - u) racket strings, tents or other camping goods, or gloves (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor elements
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.

Code	Description of Goods	CET	Bol
<b>9501.00.00</b>	<b>Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages</b>	20	10
<b>95.02</b>	<b>Dolls representing only human beings:</b>		
9502.10.00	- Dolls, whether or not dressed	20	10
	- Parts and accessories:		
9502.91.00	-- Clothing, clothing accessories, footwear and headgear	20	10
9502.99.00	-- Other	15	10
<b>95.03</b>	<b>Other toys, reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds:</b>		
9503.10.00	- Electric trains, including tracks, signals and other accessories therefor	20	10
9503.20.00	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading No. 9503.10.00	20	10
9503.30.00	- Other construction sets and constructional toys	20	10
	- Toys representing animals or non-human creatures:		
9503.41.00	-- Filled	20	10
9503.49.00	-- Other	20	10
9503.50.00	- Toy musical instruments and apparatus	20	10
9503.60.00	- Puzzles	20	10
9503.70.00	- Other toys, put up in sets or outfits	20	10
9503.80.00	- Other toys and models, incorporating a motor	20	10
9503.90.00	- Other	20	10
<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>		
9504.10.00	- Video games of a kind used with a television receiver	20	10
9504.20.00	- Articles and accessories for billiards:	20	10
9504.30.00	- Other games, coin- or disc-operated, other than bowling alley equipment	20	10
9504.40.00	- Playing cards	20	10
9504.90	- Other:		
9504.90.10	-- Chess and draughts	20	10
9504.90.20	-- Bowling alley equipment, whether or not automatic	20	10
9504.90.90	-- Other	20	10

Code	Description of Goods	CET	BoI
<b>95.05</b>	<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes:</b>		
9505.10.00	- Articles for Christmas festivities	20	10
9505.90.00	- Other	20	10
<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:		
9506.11.00	-- Skis	20	10
9506.12.00	-- Ski fastenings	20	10
9506.19.00	-- Other	20	10
	- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	-- Sailboards	20	10
9506.29.00	-- Other	20	10
	- Golf clubs and other golf equipment:		
9506.31.00	-- Full sets of golf clubs	20	10
9506.32.00	-- Balls	20	10
9506.39.00	-- Other	20	10
9506.40.00	- Articles and equipment for table-tennis	20	10
	- Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	-- Lawn-tennis rackets, whether or not strung:	20	10
9506.59.00	-- Other	20	10
	- Balls, other than golf balls and table-tennis balls:		
9506.61.00	-- Lawn-tennis balls	20	10
9506.62.00	-- Inflatable	20	10
9506.69.00	-- Other	20	10
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	20	10
	- Other:		
9506.91.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	20	10
9506.99	-- Other:		
9506.99.10	--- Articles and equipment for baseball and softball, excluding balls	20	10
9506.99.90	--- Other	20	10
<b>95.07</b>	<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 No. 92.08 or 97.05) and similar hunting or shooting requisites:</b>		
9507.10.00	- Fishing rods	20	10
9507.20.00	- Fish-hooks, whether or not snelled	20	10
9507.30.00	- Fishing reels	20	10
9507.90	- Other:		
9507.90.10	-- For line fishing	20	10
9507.90.90	-- Other	20	10
<b>9508.00.00</b>	<b>Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres</b>	15	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 No. 7117);
  - d) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - e) cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;
  - f) articles of Chapter 90 (for example, spectacle frames (heading No. 9003), mathematical drawing pens (heading No. 9017), brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes (heading No. 9018));
  - g) articles of Chapter 91 (for example, clock or watch cases);
  - h) musical instruments or parts or accessories thereof (Chapter 92);
  - ij) articles of Chapter 93 (arms and parts thereof);
  - k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - l) articles of Chapter 95 (toys, games, sports requisites); or
  - m) works of art, collectors' pieces or antiques (Chapter 97).
2. In heading No. 9602 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 No. 9603 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings Nos. 9601 to 9606 or 9615, remain classified in this Chapter whether or not composed wholly or partly of precious metal or of metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 9601 to 9606 and 9615 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.

Code	Description of Goods	CET	BoI
<b>96.01</b>	<b>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):</b>		
9601.10.00	- Worked ivory and articles of ivory	20	10
9601.90.00	- Other	20	10
<b>9602.00</b>	<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin:</b>		
9602.00.10	- Gelatin capsules for medicaments	20	10
9602.00.90	- Other	20	10
<b>96.03</b>	<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees):</b>		
9603.10.00	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	20	10
	- 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:		
9603.21.00	- - Tooth brushes, including dental-plate brushes	20	10
9603.29.00	- - Other	20	10
9603.30	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:		
9603.30.10	- - Artists' brushes	20	10
9603.30.90	- - Other	20	10
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers	20	10
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	20	10
9603.90	- Other:		
9603.90.10	- - Prepared knots and tufts for broom or brush making	15	10
9603.90.90	- - Other	15	10
<b>9604.00.00</b>	<b>Hand sieves and hand riddles</b>	15	10
<b>9605.00.00</b>	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning</b>	20	10

Code	Description of Goods	CET	BoI
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:</b>		
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	15	10
	- Buttons:		
9606.21.00	- - Of plastics, not covered with textile material	15	10
9606.22.00	- - Of base metal, not covered with textile material	15	10
9606.29	- - Other:		
9606.29.10	- - - Of tagua (vegetable ivory)	15	10
9606.29.90	- - - Other	15	10
9606.30	- Button moulds and other parts of buttons; button blanks:		
9606.30.10	- - Of plastics or vegetable ivory	15	10
9606.30.90	- - Other	15	10
<b>96.07</b>	<b>Slide fasteners and parts thereof:</b>		
	- Slide fasteners:		
9607.11.00	- - Fitted with chain scoops of base metal	15	10
9607.19.00	- - Other	15	10
9607.20.00	- Parts	15	10
<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 No. 96.09:</b>		
9608.10	- Ball point pens:		
9608.10.10	- - Ball point pens	20	10
	- - Parts (other than refills with tips):		
9608.10.21	- - - Tips, whether or not with ball	20	10
9608.10.29	- - - Other	20	10
9608.20.00	- Felt tipped and other porous-tipped pens and markers	20	10
	- Fountain pens, stylograph pens and other pens:		
9608.31.00	- - Indian ink drawing pens	20	10
9608.39.00	- - Other	20	10
9608.40.00	- Propelling or sliding pencils	20	10
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	20	10
9608.60.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	20	10
	- Other:		
9608.91.00	- - Pen nibs and nib points	15	10
9608.99.00	- - Other	15	10
<b>96.09</b>	<b>Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:</b>		
9609.10.00	- Pencils and crayons, with leads encased in a rigid sheath	20	10
9609.20.00	- Pencil leads, black or coloured	20	10
9609.90.00	- Other	20	10
<b>9610.00.00</b>	<b>Slates and boards, with writing or drawing surfaces, whether or not framed</b>	20	10
<b>9611.00.00</b>	<b>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:</b>	15	10
<b>96.12</b>	<b>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:</b>		
9612.10.00	- Ribbons	15	10
9612.20.00	- Ink-pads	15	10
<b>96.13</b>	<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks:</b>		
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	20	10
9613.20.00	- Pocket lighters, gas fuelled, refillable	20	10
9613.30.00	- Table lighters	20	10
9613.80.00	- Other lighters:	20	10
9613.90.00	- Parts	20	10
<b>96.14</b>	<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:</b>		
9614.20.00	- Pipes and pipe bowls	20	10
9614.90.00	- Other	20	10
<b>96.15</b>	<b>Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof:</b>		
	- Combs, hair-slides and the like:		
9615.11.00	- - Of hard rubber or of plastics:	20	10
9615.19.00	- - Other	20	10
9615.90.00	- Other	20	10
<b>96.16</b>	<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations:</b>		
9616.10.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20	10
9616.20.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20	10

Code	Description of Goods	CET	BoI
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	20	10
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	15	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 current or new issue in the country to which they are destined (Chapter 49);
  - b) theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907) except if they may be classified in heading No. 9706; or
  - c) pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 7101 to 7103).
2. For the purposes of heading No. 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
b) Heading No. 9706 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.

Code	Description of Goods	CET	BoI
<b>97.01</b>	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques:</b>		
9701.10.00	- Paintings, drawings and pastels	20	10
9701.90.00	- Other	20	10
<b>9702.00.00</b>	<b>Original engravings, prints and lithographs</b>	20	10
<b>9703.00.00</b>	<b>Original engravings, prints and lithographs</b>	20	10
<b>9704.00.00</b>	<b>Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined</b>	20	10
<b>9705.00.00</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest</b>	20	10
<b>9706.00.00</b>	<b>Antiques of an age exceeding one hundred years</b>	20	10

## ANNEX 2 (Decision 465)

### Modifying Annex 2 (Decision 370)

#### Decision 370, Article 3

Ecuador (Ecu), in accordance with the special treatment granted thereto by the Cartagena Agreement, in particular Articles 66 and 91, is entitled to a 5-point difference with respect to the rates of the Common External Tariff, established in Annex 1, for the subheadings mentioned in Annex 2.

This Annex may change, should Ecuador desire to adopt the customs rates of Annex 1, or to include in its structure subheadings listed as exceptions granted to Ecuador in Annex 4, as provided for by Article 9 of this Decision.

#### Special treatment for ECUADOR, with respect to the rates of the Common External Tariff.

Code	Description of Goods	CET	Ecu
<b>0409.00.00</b>	<b>Natural honey</b>	20	15
<b>05.11</b>	<b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:</b>		
	- Other:		
0511.91	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
0511.91.20	--- Fish waste	10	5
0511.91.90	--- Other	10	5
<b>10.01</b>	<b>Wheat and meslin:</b>		
1001.10	- Durum wheat:		
1001.10.90	-- Other	15	10
1001.90	- Other:		
1001.90.20	-- Other wheat	15	10
1001.90.30	-- Meslin	15	10
<b>11.04</b>	<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No.10.06; germ of cereals, whole, rolled, flaked or ground:</b>		
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	20	15
		15	10
<b>1203.00.00</b>	<b>Copra</b>		
<b>1204.00</b>	<b>Linseed, whether or not broken:</b>		
1204.00.90	- Other	15	10
<b>12.07</b>	<b>Other oil seeds and oleaginous fruits, whether or not broken:</b>		
1207.10	- Palm nuts and kernels:		
1207.10.90	-- Other	15	10
1207.20	- Cotton seeds:		
1207.20.90	-- Other	15	10
1207.30	- Castor oil seeds:		
1207.30.90	-- Other	15	10
1207.50	- Mustard seeds:		
1207.50.90	-- Other	15	10
1207.60	- Safflower seeds:		
1207.60.90	-- Other	15	10
	- Other:		
1207.92	-- Shea nuts (karite nuts):		
1207.92.90	--- Other	15	10
<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>		
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	-- Agar-agar	15	10
<b>15.04</b>	<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</b>		
1504.20	- Fats and oils and their fractions, of fish, other than liver oils:		
1504.20.10	-- Crude	15	10
1504.20.90	-- Other	15	10

Code	Description of Goods	CET	Ecu
1510.00.00	<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 No.15.09</b>	20	15
15.13	<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:</b>		
1513.21	- Palm kernel or babassu oil and fractions thereof:		
1513.21.20	-- Crude oil: --- Babassu	20	15
15.15	<b>Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:</b>		
1515.11.00	- Linseed oil and its fractions: -- Crude oil	20	15
17.01	<b>Cane or beet sugar and chemically pure sucrose, in solid form:</b>		
1701.11	- Raw sugar not containing added flavouring or colouring matter:		
1701.11.90	-- Cane sugar: --- Other	20	15
1701.99.00	- Other: -- Other	20	15
19.01	<b>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 Nos. 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</b>		
1901.10	- Preparations for infant use, put up for retail sale:		
1901.10.10	-- Infant's or humanized milk	20	15
1901.10.90	-- Other	20	15
23.09	<b>Preparations of a kind used in animal feeding:</b>		
2309.90	- Other:		
2309.90.20	-- Premixes	10	5
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:</b>		
2710.00.91	- Other: -- Insulating oils	10	5
27.12	<b>Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured:</b>		
2712.90	- Other:		
2712.90.30	-- Paraffin wax containing 0.75% or more by weight of oil	10	5
2712.90.40	-- Other mineral waxes	10	5
2712.90.90	-- Other	10	5
2803.00.00	<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)</b>	10	5
28.06	<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid:</b>		
2806.10.00	- Hydrogen chloride (hydrochloric acid)	10	5
2807.00	<b>Sulphuric acid; oleum:</b>		
2807.00.10	- Sulphuric acid	10	5
2807.00.20	- Oleum	10	5
2808.00.00	<b>Nitric acid; sulphonitric acids</b>	10	5
28.09	<b>Diphosphorus pentoxide; phosphoric acid and polyphosphoric acids:</b>		
2809.20	- Phosphoric acid and polyphosphoric acids:		
2809.20.10	-- Phosphoric acid	10	5
2810.00	<b>Oxides of boron; boric acids:</b>		
2810.00.10	- Orthoboric acid	10	5
2810.00.90	- Other	10	5
28.11	<b>Other inorganic acids and other inorganic oxygen compounds of non-metals:</b>		
2811.22	- Other inorganic oxygen compounds of non-metals:		
2811.22.10	-- Silicon dioxide:		
2811.22.90	--- Silica gel --- Other	10	5
28.15	<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:</b>		
2815.11.00	- Sodium hydroxide (caustic soda): -- Solid	10	5
2815.12.00	-- In aqueous solution (soda lye or liquid soda)	10	5

Code	Description of Goods	CET	Ecu
<b>28.16</b>	<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium:</b>		
2816.10.00	- Hydroxide and peroxide of magnesium	10	5
<b>28.18</b>	<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide:</b>		
2818.10.00	- Artificial corundum, whether or not chemically defined	10	5
2818.20.00	- Aluminium oxide, other than artificial corundum	10	5
2818.30.00	- Aluminium hydroxide	10	5
<b>28.19</b>	<b>Chromium oxides and hydroxides:</b>		
2819.90	- Other:		
2819.90.10	-- Dichromium trioxide	10	5
2819.90.90	-- Other	10	5
<b>28.21</b>	<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>:</b>		
2821.10	- Iron oxides and hydroxides:		
2821.10.10	-- Oxides	10	5
2821.10.20	-- Hydroxides	10	5
<b>2822.00.00</b>	<b>Cobalt oxides and hydroxides; commercial cobalt oxides:</b>		
<b>28.24</b>	<b>Lead oxides; red lead and orange lead:</b>		
2824.10.00	- Lead monoxide (litharge, massicot)	10	5
<b>28.25</b>	<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides:</b>		
2825.50.00	- Copper oxides and hydroxides	10	5
2825.90	- Other:		
2825.90.10	-- Tin oxides and hydroxides	10	5
2825.90.40	-- Calcium oxide and hydroxide	10	5
2825.90.50	-- Mercury oxides	10	5
2825.90.90	-- Other	10	5
<b>28.27</b>	<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides:</b>		
2827.10.00	- Ammonium chloride	10	5
2827.20.00	- Calcium chloride	10	5
	- Other chlorides:		
2827.34.00	-- Of cobalt	10	5
2827.36.00	-- Of zinc	10	5
2827.39	-- Other:		
2827.39.30	--- Of tin	10	5
	- Chloride oxides and chloride hydroxides:		
2827.49	-- Other:		
2827.49.10	--- Of aluminium	10	5
2827.49.90	--- Other	10	5
<b>28.30</b>	<b>Sulphides; polysulphides:</b>		
2830.10.00	- Sodium sulphides	10	5
<b>28.31</b>	<b>Dithionites and sulphoxylates:</b>		
2831.10.00	- Of sodium	10	5
<b>28.32</b>	<b>Sulphites; thiosulphates:</b>		
2832.20	- Other sulphites:		
2832.20.10	-- Of ammonium	10	5
2832.20.90	-- Other	10	5
<b>28.33</b>	<b>Sulphates; alums; peroxosulphates (persulphates):</b>		
	- Sodium sulphates:		
2833.11.00	-- Disodium sulphate	10	5
	- Other sulphates:		
2833.21.00	-- Of magnesium	10	5
2833.24.00	-- Of nickel	10	5
2833.25.00	-- Of copper	10	5
2833.26.00	-- Of zinc	10	5
2833.29	-- Other:		
2833.29.10	--- Of iron	10	5
2833.29.30	--- Of lead	10	5
2833.29.90	--- Other	10	5
<b>28.34</b>	<b>Nitrites; nitrates:</b>		
2834.10.00	- Nitrites	10	5
	- Nitric esters:		
2834.21.00	-- Of potassium	10	5
2834.29	-- Other:		
2834.29.10	--- Of magnesium	10	5
2834.29.90	--- Other	10	5

Code	Description of Goods	CET	Ecu
<b>28.35</b>	<b>Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates:</b>		
	- Phosphates:		
2835.22.00	-- Of mono- or disodium	10	5
2835.23.00	-- Of trisodium	10	5
2835.24.00	-- Of potassium	10	5
2835.25.00	-- Calcium hydrogenorthophosphate	10	5
2835.26.00	-- Other phosphates of calcium	10	5
2835.29	-- Other:		
2835.29.90	--- Other	10	5
	- Polyphosphates:		
2835.31.00	-- Sodium triphosphate (sodium tripolyphosphate)	10	5
2835.39	-- Other:		
2835.39.10	--- Sodium pyrophosphates	10	5
2835.39.90	--- Other	10	5
<b>28.36</b>	<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate:</b>		
2836.20.00	- Disodium carbonate	10	5
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	10	5
2836.50.00	- Calcium carbonate	10	5
	- Other:		
2836.99	-- Other:		
2836.99.30	--- Cobalt carbonate	10	5
<b>28.39</b>	<b>Silicates; commercial alkali metal silicates:</b>		
2839.90	- Other:		
2839.90.10	-- Of aluminium	10	5
2839.90.30	-- Of magnesium	10	5
2839.90.90	-- Other	10	5
<b>28.40</b>	<b>Borates; peroxoborates (perborates):</b>		
	- Disodium tetraborate (refined borax):		
2840.19.00	-- Other	10	5
<b>28.41</b>	<b>Salts of oxometallic or peroxometallic acids:</b>		
2841.10.00	- Aluminates	10	5
2841.20.00	- Chromates of zinc or of lead	10	5
		10	5
<b>2847.00.00</b>	<b>Hydrogen peroxide, whether or not solidified with urea</b>		
<b>2851.00</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>		
2851.00.30	- Distilled or conductivity water and water of similar purity; liquid air and purified air	10	5
2851.00.90	- Other	10	5
<b>29.02</b>	<b>Cyclic hydrocarbons:</b>		
	- Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	-- Cyclohexane	10	5
2902.70.00	- Cumene	10	5
<b>29.03</b>	<b>Halogenated derivatives of hydrocarbons:</b>		
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.41.00	-- Trichlorofluoromethane	10	5
2903.42.00	-- Dichlorodifluoromethane	10	5
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine:		
2903.45.10	--- Chlorotrifluoromethane	10	5
2903.45.90	--- Other	10	5
<b>29.04</b>	<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated:</b>		
	- Derivatives, containing only sulpho groups, their salts and ethyl esters:		
2904.10	-- Naphthalenesulfonic acids	10	5
2904.10.10	-- Other	10	5
2904.10.90			
<b>29.05</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Diols:		
2905.31.00	-- Ethylene glycol (ethanediol)	10	5
2905.32.00	-- Propylene glycol (propane-1,2-diol)	15	10
	- Other polyhydric alcohols:		
2905.45.00	-- Glycerol	10	10
<b>29.07</b>	<b>Phenols and phenol-alcohols:</b>		
	- Monophenols:		
2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof:		
2907.13.10	--- Nonylphenol	10	5

Code	Description of Goods	CET	Ecu
<b>29.08</b>	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:</b>		
2908.20.00	- Derivatives containing only sulpho groups, their salts and esters	10	5
<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:		
2909.19	-- Other:		
2909.19.10	--- Methyl <i>tert</i> -butyl ether	10	5
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	10	5
2909.49	-- Other:		
2909.49.20	--- Triethylene glycol	10	5
2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.60.10	-- Methyl ethyl ketone peroxide	10	5
2909.60.90	-- Other	10	5
<b>29.10</b>	<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
2910.10.00	- Oxirane (ethylene oxide)	10	5
<b>29.12</b>	<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde:</b>		
	- Acyclic aldehydes without other oxygen function:		
2912.19	-- Other:		
2912.19.90	--- Other	10	5
<b>29.15</b>	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Acetic acid and its salts; acetic anhydride:		
2915.21.00	-- Acetic acid	10	5
2915.22.00	-- Sodium acetate	10	5
2915.23.00	-- Cobalt acetates	10	5
	- Esters of acetic acid:		
2915.31.00	-- Ethyl acetate	10	5
2915.33.00	-- <i>n</i> -Butyl acetate	10	5
2915.34.00	-- Isobutyl acetate	10	5
2915.39	-- Other:		
2915.39.20	--- Propyl and isopropyl acetates	10	5
2915.39.30	--- Amyl and isoamyl acetates	10	5
2915.39.90	--- Other	10	5
2915.50	- Propionic acid, its salts and esters:		
2915.50.10	-- Propionic acid	10	5
2915.50.20	-- Salts and esters	10	5
2915.70	- Palmitic acid, stearic acid, their salts and esters:		
2915.70.10	-- Palmitic acid, its salts and esters	10	5
	-- Stearic acid, its salts and esters:		
2915.70.21	--- Stearic acid	10	5
2915.70.22	--- Salts	10	5
2915.70.29	--- Esters	10	5
2915.90	- Other:		
2915.90.40	-- Tin octanoate	10	5
2915.90.90	-- Other	10	5
<b>29.16</b>	<b>Unsaturated acyclic monocarboxylic acids and 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:		
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters:		
2916.15.10	--- Oleic acid	10	5
2916.15.20	--- Salts and esters of oleic acid	10	5
2916.19	-- Other:		
2916.19.30	--- Methacrylic acid derivatives	10	5
2916.19.90	--- Other	10	5
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31	-- Benzoic acid, its salts and esters:		
2916.31.10	--- Benzoic acid	10	5
2916.31.30	--- Sodium benzoate	10	5
2916.32	-- Benzoyl peroxide and benzoyl chloride:		
2916.32.10	--- Benzoyl peroxide	10	5

Code	Description of Goods	CET	Ecu
<b>29.17</b>	<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:		
2917.11	-- Oxalic acid, its salts and esters:		
2917.11.10	--- Oxalic acid	10	5
2917.12	-- Adipic acid, its salts and esters:		
2917.12.20	--- Salts and esters	10	5
2917.19	-- Other:		
2917.19.20	--- Salts, esters and other derivatives of maleic acid	10	5
2917.19.30	--- Fumaric acid	10	5
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32.00	-- Dioctyl orthophthalates	15	10
2917.33.00	-- Dinonyl and didecyl orthophthalates	15	10
2917.34	-- Other esters of orthophthalic acid:		
2917.34.10	--- Dimethyl or diethyl orthophthalates	15	10
2917.34.90	--- Other	15	10
2917.39	-- Other:		
2917.39.90	--- Other	10	5
<b>29.18</b>	<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:		
2918.14.00	-- Citric acid	10	5
2918.15	-- Salts and esters of citric acid:		
2918.15.10	--- Lithium citrate	10	5
2918.15.20	--- Iron citrate	10	5
2918.15.30	--- Sodium citrate	10	5
2918.15.90	--- Other	10	5
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21	-- Salicylic acid and its salts:		
2918.21.10	--- Salicylic acid	10	5
2918.29	-- Other:		
	--- <i>p</i> -Hydroxybenzoic acid, its salts and esters:		
2918.29.11	---- Methyl <i>p</i> -hydroxybenzoate	10	5
2918.29.12	---- Propyl <i>p</i> -hydroxybenzoate	10	5
2918.29.19	---- Other	10	5
2918.29.90	--- Other	10	5
2918.90	- Other:		
2918.90.20	-- Esters of 2,4-D	10	5
2918.90.30	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid)	10	5
2918.90.90	-- Other	10	5
<b>2919.00</b>	<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Glycerophosphoric acid, its salts and derivatives:		
2919.00.11	-- Sodium glycerophosphate	10	5
2919.00.90	- Other	10	5
<b>29.20</b>	<b>Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
	- Other:		
2920.90	-- Nitroglycerin	10	5
<b>29.22</b>	<b>Oxygen-function amino-compounds:</b>		
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen-function, their ethers and esters; salts thereof:		
2922.29.00	-- Other	10	5
	- Amino-acids, other than those containing more than one kind of oxygen-function, and their esters; salts thereof:		
2922.49	-- Other:		
2922.49.90	--- Other	10	5
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen-function:		
2922.50.90	-- Other	10	5
<b>29.23</b>	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids :</b>		
2923.20.00	- Lecithins and other phosphoaminolipids	10	5
2923.90.00	- Other	10	5
<b>29.24</b>	<b>Carboxamide-function compounds; amide-function compounds of carbonic acid:</b>		
2924.10	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.10.90	-- Other	10	5

Code	Description of Goods	CET	Ecu
2924.21	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.10	-- Ureines and their derivatives; salts thereof:		
2924.21.90	--- Diuron (ISO)	10	5
2924.29	--- Other	10	5
2924.29.10	-- Other:		
2924.29.40	--- Acetyl- <i>p</i> -aminophenol	10	5
	--- Propanyl (ISO)	10	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:		
2925.11.00	-- Saccharin and its salts	10	5
2925.19	-- Other:		
2925.19.90	--- Other	10	5
<b>29.26</b>	<b>Nitrile-function compounds:</b>		
2926.90	- Other:		
2926.90.60	-- Fenproporex (INN)	10	5
2926.90.70	-- Methadone (INN) intermediate: 4-cyano-2-dimethylamino-4,4-diphenylbutane	10	5
2926.90.90	-- Other	10	5
<b>2928.00</b>	<b>Organic derivatives of hydrazine and hydroxylamine:</b>		
2928.00.10	- Ethyl methyl ketoxime (butanone oxime)	10	5
2928.00.90	- Other	10	5
<b>29.29</b>	<b>Compounds with other nitrogen-function:</b>		
2929.10	- Isocyanates:		
2929.10.90	-- Other	10	5
<b>2931.00</b>	<b>Other organo-inorganic compounds:</b>		
2931.00.30	- Glyphosate (ISO) ( <i>N</i> -(phosphonomethyl) glycine)	10	5
2931.00.90	- Other	10	5
<b>29.32</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b>		
	- Lactones:		
2932.29.00	-- Other lactones	10	5
	- Other:		
2932.99	-- Other:		
2932.99.20	--- Eucalyptol	10	5
<b>29.33</b>	<b>Heterocyclic compounds with nitrogen hetero-atom(s) only:</b>		
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.32.00	-- Piperidine and its salts	10	5
2933.39	-- Other:		
2933.39.10	--- Bromazepam (INN)	10	5
2933.39.20	--- Fentanyl (INN)	10	5
2933.39.30	--- Pethidine (INN)	10	5
2933.39.40	--- Pethidine (INN) intermediate A: (4-cyano-1-methyl-4-phenylpiperidine)	10	5
2933.39.50	--- Alfentanil (INN), anileridine (INN), bezitramide (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN)	10	5
2933.39.90	--- Other	10	5
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.59	-- Other:		
2933.59.20	--- Methaqualone (INN)	10	5
2933.59.30	--- Loprazolam (INN)	10	5
2933.59.40	--- Mecloqualone (INN)	10	5
2933.59.50	--- Zipeprol (INN)	10	5
2933.59.90	--- Other	10	5
<b>29.36</b>	<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>		
2936.90.00	- Other, including natural concentrates	10	5
<b>29.41</b>	<b>Antibiotics:</b>		
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:		
2941.10.10	-- Ampicillin (INN) and its salts	10	5
2941.10.20	-- Amoxicillin (INN) and its salts	10	5
2941.10.30	-- Oxacillin (INN), cloxacillin (INN), dicloxacillin (INN) and their salts	10	5
2941.10.90	-- Other	10	5
2941.90	- Other:		
2941.90.50	-- Tyrothricin (INN)	10	5
2941.90.60	-- Cefalexin (INN)	10	5
2941.90.90	-- Other	10	5

Code	Description of Goods	CET	Ecu
<b>30.01</b>	<b>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:</b>		
3001.20	- Extracts of glands or other organs or of their secretions:		
3001.20.20	-- Bile	10	5
<b>30.03</b>	<b>Medicaments (excluding goods of heading No.30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:</b>		
3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10	5
3003.20.00	- Containing other antibiotics	10	5
3003.39.00	- Containing hormones or other products of heading No.29.37 but not containing antibiotics:		
	-- Other	10	5
3003.90.00	- Other	10	5
<b>30.04</b>	<b>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:</b>		
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004.10.10	-- For human medicine	10	5
3004.10.20	-- For veterinary medicine	10	5
3004.20	- Containing other antibiotics:		
3004.20.10	-- For human medicine	10	5
3004.20.20	-- For veterinary medicine	10	5
	- Containing hormones or other products of heading No. 29.37, but not containing antibiotics:		
3004.32	-- Containing adrenal cortical hormones:		
3004.32.10	--- For human medicine	10	5
3004.32.20	--- For veterinary medicine	10	5
3004.39	-- Other:		
3004.39.10	--- For human medicine	10	5
3004.39.20	--- For veterinary medicine	10	5
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics:		
	-- For human medicine:		
3004.40.11	--- Anaesthetics	10	5
3004.40.19	--- Other	10	5
3004.40.20	-- For veterinary medicine	10	5
3004.50	- Other medicaments containing vitamins or other products of heading No. 29.36:		
3004.50.10	-- For human medicine	10	5
3004.50.20	-- For veterinary medicine	10	5
3004.90	- Other:		
	-- Other medicaments, for human medicine:		
3004.90.21	--- Anaesthetics	10	5
3004.90.29	--- Other	10	5
3004.90.30	-- Other medicaments, for veterinary medicine	10	5
<b>30.06</b>	<b>Pharmaceutical goods specified in Note 4 to this Chapter:</b>		
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:		
3006.30.10	-- Opacifying preparations containing barium sulphate	10	5
<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 luminophores, whether or not chemically defined:</b>		
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11.00	-- Disperse dyes and preparations based thereon	10	5
3204.17	-- Pigments and preparations based thereon:		
3204.17.10	--- Preparations based on synthetic carotenoids	10	5
3204.17.90	--- Other	10	5
3204.19.00	-- Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11.00 to 3204.19.00	10	5
3204.90.00	- Other	10	5
<b>32.06</b>	<b>Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined:</b>		
	- Pigments and preparations based on titanium oxide:		
3206.11.00	-- Containing 80% or more by weight of titanium dioxide, calculated on the dry matter	10	5
3206.19.00	-- Other	10	5
3206.20.00	- Pigments and preparations based on chromium compounds	10	5
	- Other colouring matter and preparations:		
3206.41.00	-- Ultramarine and preparations based thereon	10	5

Code	Description of Goods	CET	Ecu
3206.49	-- Other:		
3206.49.10	--- Concentrated dispersions of other pigments, in plastics, rubber or other media	10	5
	--- Other:		
3206.49.91	---- Mineral blacks	10	5
3206.49.99	---- Other	10	5
3206.50.00	- Inorganic products of a kind used as luminophores	10	5
<b>32.07</b>	<b>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:</b>		
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10	5
<b>3211.00.00</b>	<b>Prepared driers</b>	15	10
<b>33.02</b>	<b>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:</b>		
3302.90.00	- Other	10	5
<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>		
3306.20.00	- Yarn used to clean between the teeth (dental floss)	20	15
<b>34.02</b>	<b>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01:</b>		
	- Organic surface-active agents, whether or not put up for retail sale:		
3402.13	-- Non-ionic:		
3402.13.10	--- Obtained by condensing ethylene oxide with mixtures of linear alcohols with eleven or more carbon atoms	15	10
3402.13.90	--- Other, non-ionic	15	10
3402.20.00	- Preparations put up for retail sale	20	15
<b>34.04</b>	<b>Artificial waxes and prepared waxes:</b>		
3404.90	- Other:		
	-- Artificial waxes:		
3404.90.11	--- Of polyethylene	10	5
3404.90.19	--- Other	10	5
<b>35.01</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>		
3501.90	- Other:		
3501.90.10	-- Casein glues	10	5
3501.90.90	-- Other	10	5
<b>35.05</b>	<b>Dextrins and other modified starches (e.g., pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</b>		
3505.20.00	- Glues	20	15
<b>35.07</b>	<b>Enzymes; prepared enzymes not elsewhere specified or included:</b>		
3507.10.00	- Rennet and concentrates thereof	10	5
3507.90	- Other:		
	-- Pancreatic enzymes and concentrates thereof:		
3507.90.13	--- Pancreatin	10	5
3507.90.19	--- Other	10	5
3507.90.40	-- Other enzymes and concentrates thereof	10	5
<b>36.04</b>	<b>Fireworks, signalling flares, rain rockets, fog signals, and other pyrotechnic articles:</b>		
3604.90.00	- Other	15	10
<b>37.01</b>	<b>Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:</b>		
3701.10.00	- For X-ray	10	5
<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>		
3808.10	- Insecticides:		
	- Put up in forms or packings for retail sale or as articles:		
3808.10.19	--- Other	10	5
	-- Other:		
3808.10.91	--- Based on pyrethrum	10	5
3808.10.99	--- Other	10	5
3808.20	- Fungicides:		
3808.20.10	-- Put up in forms or packings for retail sale or as articles	10	5
3808.30	- Herbicides, anti-sprouting products and plant-growth regulators:		
3808.30.10	-- Put up in forms or packings for retail sale or as articles	10	5

Code	Description of Goods	CET	Ecu
3808.40	- Disinfectants:		
3808.40.10	- - Put up in forms or packings for retail sale or as articles	10	5
3808.90	- Other:		
3808.90.10	- - Put up in forms or packings for retail sale or as articles	10	5
<b>38.10</b>	<b>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:</b>		
3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:		
3810.10.10	- - Pickling preparations for metal surfaces	10	5
3810.10.20	- - Soldering, brazing or welding powders and pastes based on tin, lead or antimony alloys	10	5
3810.10.90	- - Other	10	5
3810.90	- Other:		
3810.90.10	- - Fluxes and other auxiliary preparations for soldering, brazing or welding	10	5
<b>38.12</b>	<b>Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics:</b>		
3812.30	- Anti-oxidizing preparations and other compound stabilizers for rubber or plastics:		
3812.30.10	- - Anti-oxidizing preparations	10	5
3812.30.90	- - Other	10	5
<b>3816.00.00</b>	<b>Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01</b>	10	5
<b>38.17</b>	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02:</b>		
3817.10	- Mixed alkylbenzenes:		
3817.10.20	- - Tridecylbenzene	15	10
<b>38.24</b>	<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; residual products of the chemical or allied industries, not elsewhere specified or included:</b>		
3824.20.00	- Naphthenic acids, their water-insoluble salts and their esters	10	5
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
3824.71.00	- - Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine	10	5
3824.79.00	- - Other	10	5
3824.90	- Other:		
	- - Petroleum sulphonates; fusel oil; Dippel's oil; ammoniacal gas liquors and spent oxide:		
3824.90.11	- - - Petroleum sulphonates	10	5
3824.90.13	- - - Ammoniacal gas liquors and spent oxide	10	5
	- - Anti-scaling preparations; preparations for clarifying wines and other liquids:		
3824.90.31	- - - Anti-scaling preparations	10	5
3824.90.32	- - - Preparations for clarifying wines and other liquids	10	5
	- - Other:		
3824.90.91	- - - Maneb, Zineb, Propineb, Mancozeb	10	5
3824.90.93	- - - Ion exchangers	10	5
3824.90.94	- - - Compound hardeners	10	5
3824.90.95	- - - Phosphoric acid, not isolated, whether or not concentrated, of a P <sub>2</sub> O <sub>5</sub> content not exceeding 54%	10	5
3824.90.99	- - - Other	10	5
<b>39.02</b>	<b>Polymers of propylene or of other olefins, in primary forms:</b>		
3902.10.00	- Polypropylene	15	10
<b>39.03</b>	<b>Polymers of styrene, in primary forms:</b>		
3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	15	10
3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	15	10
<b>39.05</b>	<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:</b>		
	- Vinyl polyacetate:		
3905.12.00	- - In aqueous solution	15	10
3905.19.00	- - Other	15	10
	- Copolymers of vinyl acetate:		
3905.21.00	- - In aqueous solution	15	10
3905.29.00	- - Other	15	10
	- Other:		
3905.91.00	- - Copolymers	15	10
3905.99	- - Other:		
3905.99.90	- - - Other	15	10
<b>39.06</b>	<b>Acrylic polymers in primary forms:</b>		
3906.10.00	- Polymethyl methacrylate	15	10
3906.90	- Other:		
3906.90.10	- - Polyacrylonitrile	15	10

Code	Description of Goods	CET	Ecu
<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>		
3907.30.00	- Epoxide resins	15	10
3907.91.00	- Other polyesters: -- Unsaturated	15	10
<b>39.09</b>	<b>Amino-resins, phenolic resins and polyurethanes, in primary forms:</b>		
3909.10.00	- Urea resins; thiourea resins	15	10
3909.20	- Melamine resins:		
3909.20.10	-- Melamine formaldehyde	15	10
3909.20.90	-- Other	15	10
3909.30.00	- Other amino-resins	15	10
3909.40.00	- Phenolic resins:	15	10
<b>3910.00</b>	<b>Silicones in primary forms:</b>		
3910.00.10	- Dispersions (emulsions or suspensions) or solutions	10	5
3910.00.90	- Other	10	5
<b>39.11</b>	<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphonates and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:</b>		
3911.90.00	- Other	10	5
<b>39.12</b>	<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:</b>		
3912.20	- Cellulose nitrates (including collodions):		
3912.20.10	-- Collodions and other solutions and dispersions (emulsions or suspensions)	10	5
3912.20.90	-- Other	10	5
<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>		
3916.10.00	- Of polymers of ethylene	15	10
3916.20.00	- Of polymers of vinyl chloride	15	10
<b>39.17</b>	<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:</b>		
3917.21.00	- Tubes, pipes and hoses, rigid: -- Of polymers of ethylene	20	15
3917.22.00	-- Of polymers of propylene	20	15
3917.23.00	-- Of polymers of vinyl chloride	20	15
3917.33.00	- Other tubes, pipes and hoses: -- Other, not reinforced or otherwise combined with other materials, with fittings	20	15
3917.40.00	- Fittings	20	15
<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>		
3919.10.00	- In rolls of a width not exceeding 20 cm:	20	15
3919.90.00	- Other	20	15
<b>39.23</b>	<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:</b>		
3923.50.00	- Stoppers, lids, caps, and other closures	20	15
3923.90.00	- Other	20	15
<b>40.02</b>	<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:</b>		
4002.11	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR): -- Latex:		
4002.11.20	--- Of carboxylated styrene-butadiene rubber (XSBR)	10	5
4002.19	-- Other: --- Styrene-butadiene rubber (SBR):		
4002.19.11	---- In primary forms	10	5
4002.19.12	---- In plates, sheets or strip	10	5
4002.51.00	- Acrylonitrile-butadiene rubber (NBR): -- Latex	10	5
4002.99	-- Other:		
4002.99.10	--- In primary forms	10	5
4002.99.20	--- In plates, sheets or strip	10	5
<b>40.05</b>	<b>Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip:</b>		
4005.10.00	- Compounded with carbon black or silica	15	10
4005.20.00	- Solutions; dispersions other than those of subheading No. 4005.10.00 - Other:	15	10
4005.91	-- Plates, sheets and strip: --- Chewing gum base	15	10
4005.91.10	--- Other:		
4005.99	-- Other: --- Chewing gum base	10	5
4005.99.10	--- Other	10	5

Code	Description of Goods	CET	Ecu
<b>40.06</b>	<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanized rubber:</b>		
4006.10.00	- "Camel-back" strips for retreading rubber tyres	10	5
		15	10
<b>4007.00.00</b>	<b>Vulcanized rubber thread and cord</b>		
<b>40.10</b>	<b>Conveyor or transmission belts or belting, of vulcanized rubber:</b>		
	- Conveyor belts or belting:		
4010.11.00	-- Reinforced only with metal	15	10
4010.12.00	-- Reinforced only with textile materials	15	10
4010.13.00	-- Reinforced only with plastics	15	10
4010.19.00	-- Other	15	10
	- Transmission belts or belting:		
4010.21.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of a circumference exceeding 60 cm but not exceeding 180 cm	15	10
4010.22.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of a circumference exceeding 180 cm but not exceeding 240 cm	15	10
4010.23.00	-- Endless synchronous belts, of a circumference exceeding 60 cm but not exceeding 150 cm:	15	10
4010.24.00	-- Endless synchronous belts, of a circumference exceeding 150 cm but not exceeding 198 cm	15	10
4010.29.00	-- Other	15	10
<b>40.16</b>	<b>Other articles of vulcanized rubber other than hard rubber:</b>		
	- Other:		
4016.95	-- Other inflatable articles:		
4016.95.20	--- Bags for machines for vulcanizing and retreading tyres	15	10
4016.99	-- Other:		
4016.99.60	--- Printer's blankets	20	15
		10	5
<b>4701.00.00</b>	<b>Mechanical wood pulp</b>		
<b>47.03</b>	<b>Chemical wood pulp, soda or sulphate, other than dissolving grades:</b>		
	- Unbleached:		
4703.11.00	-- Coniferous	10	5
	- Semi-bleached or bleached:		
4703.21.00	-- Coniferous	10	5
4703.29.00	-- Non-coniferous	10	5
		10	5
<b>4705.00.00</b>	<b>Semi-chemical wood pulp</b>		
<b>47.06</b>	<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:</b>		
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	10	5
	- Other:		
4706.92.00	-- Chemical	10	5
<b>48.02</b>	<b>Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 48.01 or 48.03; hand-made paper and paperboard:</b>		
4802.10.00	- Hand-made paper and paperboard	10	5
4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10	5
4802.40.00	- Wallpaper base	15	10
	- Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.51.00	-- Weighing more than 40 g/m <sup>2</sup>	15	10
4802.52	-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :		
4802.52.10	--- Security paper for cheques	10	5
4802.52.30	--- Other security papers	10	5
4802.60	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4802.60.10	-- Security paper for cheques	10	5
4802.60.20	-- Other security papers	10	5
4802.60.90	-- Other	15	10
<b>4803.00</b>	<b>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:</b>		
4803.00.10	- Cellulose wadding and webs of cellulose fibres	15	10
4803.00.90	- Other	15	10
<b>48.05</b>	<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter:</b>		
4805.30.00	- Sulphite wrapping paper	15	10
4805.60	- Other paper and paperboard weighing 150 g/m <sup>2</sup> or less:		
4805.60.10	-- Absorbent, of a kind used in the manufacture of decorative plastic sheets	10	5

Code	Description of Goods	CET	Ecu
<b>48.09</b>	<b>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:</b>		
4809.20.00	- Self-copy paper	15	10
<b>48.10</b>	<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface-decorated or printed, in rolls or sheets:</b>		
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4810.11	-- Weighing not more than 150 g/m <sup>2</sup> :		
4810.11.10	--- Weighing not more than 60 g/m <sup>2</sup>	15	10
4810.11.90	--- Other	15	10
4810.12.00	-- Weighing more than 150 g/m <sup>2</sup>	15	10
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4810.21.00	-- Light-weight coated paper	15	10
<b>48.11</b>	<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated; covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18:</b>		
	- Gummed or adhesive paper and paperboard:		
4811.21.00	-- Self-adhesive	15	10
4811.31	-- Bleached, weighing more than 150 g/m <sup>2</sup> :		
4811.31.10	--- With an intermediate layer of aluminium foil, of a kind used for packing foodstuffs, whether or not printed	15	10
4811.39	-- Other:		
4811.39.20	--- With an intermediate layer of aluminium foil, of a kind used for packing foodstuffs, whether or not printed	15	10
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	-- Varnished, whether or not goffered, of a specific weight exceeding 1	10	5
<b>48.21</b>	<b>Paper or paperboard labels of all kinds, whether or not printed:</b>		
4821.90.00	- Other	15	10
<b>48.23</b>	<b>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:</b>		
	- Gummed or adhesive paper, in strips or rolls:		
4823.11.00	-- Self-adhesive	20	15
4823.90	- Other:		
4823.90.30	-- Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size	15	10
4823.90.80	-- Textile spinning cans	15	10
	-- Other:		
4823.90.91	--- Propagation panels	15	10
4823.90.92	--- Paperboard "sticks" or rolled paper	15	10
4823.90.99	--- Other	15	10
<b>49.08</b>	<b>Transfers (decalcomanias):</b>		
4908.10.00	- Transfers (decalcomanias), vitrifiable	20	15
<b>50.03</b>	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):</b>		
5003.10.00	- Not carded or combed	10	5
5003.90.00	- Other	10	5
<b>51.01</b>	<b>Wool, not carded or combed:</b>		
	- Greasy, including fleece-washed wool:		
5101.19.00	-- Other	10	5
	- Degreased, not carbonized:		
5101.29.00	-- Other	10	5
<b>51.05</b>	<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):</b>		
	- Wool tops and other combed wool:		
5105.29	-- Other:		
5105.29.10	--- Tops	10	5
<b>5201.00.00</b>	<b>Cotton, not carded or combed</b>		
<b>52.02</b>	<b>Cotton waste (including yarn waste and garnetted stock):</b>		
5202.10.00	- Yarn waste (including thread waste)	10	5
	- Other:		
5202.91.00	-- Garnetted stock	10	5
5202.99.00	-- Other	10	5
<b>53.01</b>	<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock):</b>		
5301.30.00	- Flax tow and waste	10	5

Code	Description of Goods	CET	Ecu
<b>53.02</b>	<b>True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock):</b>		
5302.10.00	- True hemp, raw or retted	10	5
5302.90.00	- Other	10	5
<b>53.03</b>	<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):</b>		
5303.10	- Jute and other textile bast fibres, raw or retted:		
5303.10.30	-- Jute	10	5
5303.10.90	-- Other	10	5
5303.90	- Other:		
5303.90.30	-- Jute	10	5
5303.90.90	-- Other	10	5
<b>53.04</b>	<b>Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock):</b>		
5304.10	- Sisal and other textile fibres of the genus Agave, raw:		
5304.10.10	-- Pita	10	5
5304.10.90	-- Other	10	5
5304.90.00	- Other	10	5
<b>53.05</b>	<b>Coconut, abaca (Manila hemp or Musa textilis 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):</b>		
	- Of coconut (coir):		
5305.11.00	-- Crude	10	5
5305.19.00	-- Other	10	5
	- Of abaca:		
5305.21.00	-- Crude	10	5
5305.29.00	-- Other	10	5
<b>54.02</b>	<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:</b>		
5402.10.00	- High tenacity yarn of nylon or other polyamides	15	10
5402.20.00	- High tenacity yarn of polyesters	15	10
	- Textured yarn:		
5402.32.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	15	10
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:		
5402.41.00	-- Of nylon or other polyamides	15	10
5402.42.00	-- Of polyesters, partially oriented	15	10
5402.49	-- Other:		
5402.49.10	--- Of polyurethane	15	10
<b>54.03</b>	<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex:</b>		
	- Other yarn, single:		
5403.31.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	15	10
5403.33.00	-- Of cellulose acetate	15	10
	- Other yarn, multiple (folded) or cabled:		
5403.42.00	-- Of cellulose acetate	15	10
<b>54.04</b>	<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm:</b>		
5404.10	- Monofilament:		
5404.10.10	-- Of polyurethane	15	10
<b>5502.00</b>	<b>Artificial filament tow:</b>		
5502.00.90	- Other	15	10
<b>55.03</b>	<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning</b>		
5503.10.00	- Of nylon or other polyamides	15	10
5503.40.00	- Of polypropylene	15	10
<b>55.05</b>	<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres:</b>		
5505.10.00	- Of synthetic fibres	15	10
5505.20.00	- Of artificial fibres	15	10
<b>55.06</b>	<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning</b>		
5506.90.00	- Other	15	10
<b>56.07</b>	<b>Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics:</b>		
5607.50.00	- Of other synthetic fibres	15	10
<b>59.02</b>	<b>Tyre cord fabric or high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</b>		
5902.10	- Of nylon or other polyamides:		
5902.10.10	-- Rubberized	15	10

Code	Description of Goods	CET	Ecu
<b>59.11</b>	<b>Textile products and articles, for technical uses, specified in Note 7 to this Chapter:</b>		
5911.10.00	- 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)	15	10
5911.31.00	- 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): -- Weighing less than 650 g/m <sup>2</sup>	15	10
<b>68.04</b>	<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>		
6804.10.00	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like: :	15	10
6804.21.00	-- Of agglomerated synthetic or natural diamond	15	10
6804.22.00	-- Of other agglomerated abrasives or of ceramics	15	10
6804.23.00	-- Of natural stone	15	10
6804.30.00	- Hand sharpening or polishing stones	15	10
<b>69.03</b>	<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>		
6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products:		
6903.10.10	-- Retorts and crucibles	15	10
6903.10.90	-- Other	15	10
6903.20	- 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:		
6903.20.10	-- Retorts and crucibles	15	10
6903.20.90	-- Other	15	10
6903.90	- Other:		
6903.90.10	-- Retorts and crucibles	15	10
6903.90.90	-- Other	15	10
<b>7001.00</b>	<b>Cullet and other waste and scrap of glass; glass in the mass:</b>		
7001.00.30	- Glass in the mass	10	5
<b>70.04</b>	<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked:</b>		
7004.20.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15	10
7004.90.00	- Other glass	15	10
<b>70.05</b>	<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>		
	- Other non-wired glass:		
7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:		
7005.21.10	--- Of a thickness not exceeding 6 mm	15	10
7005.21.90	--- Other	15	10
7005.29	-- Other:		
7005.29.10	--- Of a thickness not exceeding 6 mm	15	10
7005.29.90	--- Other	15	10
<b>70.10</b>	<b>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:</b>		
7010.20.00	- Stoppers, lids, caps, and other closures - Other, of a capacity:	15	10
7010.91.00	-- Exceeding 1 litre	15	10
7010.92.00	-- Exceeding 0.33 litre but not exceeding 1 litre	15	10
7010.93.00	-- Exceeding 0.15 litre but not exceeding 0.33 litre	15	10
7010.94.00	-- Not exceeding 0.15 litre	15	10
<b>70.11</b>	<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like:</b>		
7011.90.00	- Other	15	10
<b>70.17</b>	<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:</b>		
7017.10.00	- Of quartz or other fused silica	15	10
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 <sup>-6</sup> per Kelvin within a temperature range of 0°C to 300°C	15	10
7017.90.00	- Other	15	10

Code	Description of Goods	CET	Ecu
<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>		
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	15	10
<b>70.19</b>	<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):</b>		
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019.31.00	-- Mats	15	10
7019.32.00	-- Thin sheets (voiles)	15	10
7019.39.00	-- Other	15	10
7019.40.00	- Woven fabrics of rovings:	15	10
	- Other woven fabrics:		
7019.51.00	-- Of a width not exceeding 30 cm	15	10
7019.52.00	-- 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	15	10
7019.59.00	-- Other	15	10
7019.90	- Other:		
7019.90.10	-- Glass wool in bulk or in flakes	15	10
7019.90.90	-- Other	15	10
<b>72.08</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:</b>		
7208.10	- In coils, not further worked than hot-rolled, with patterns in relief:		
7208.10.10	-- Of a thickness exceeding 10 mm	10	5
7208.10.20	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	5
7208.10.30	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	5
7208.10.40	-- Of a thickness of less than 3 mm	10	5
	- Other, in coils, not further worked than hot-rolled, pickled:		
7208.25	-- Of a thickness of 4.75 mm or more:		
7208.25.10	--- Of a thickness exceeding 10 mm	10	5
7208.25.20	--- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	5
7208.26.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	5
7208.27.00	-- Of a thickness of less than 3 mm	10	5
	- Other, in coils, not further worked than hot-rolled:		
7208.36.00	-- Of a thickness exceeding 10 mm	10	5
7208.37.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	5
7208.38.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	5
7208.39.00	-- Of a thickness of less than 3 mm	10	5
7208.40	- In coils, not further worked than hot-rolled, with patterns in relief:		
7208.40.10	-- Of a thickness exceeding 10 mm	10	5
7208.40.20	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	5
7208.40.30	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	5
7208.40.40	-- Of a thickness of less than 3 mm	10	5
	- Other, not in coils, not further worked than hot-rolled:		
7208.51	-- Of a thickness exceeding 10 mm:		
7208.51.10	--- Of a thickness exceeding 12.5 mm	10	5
7208.51.20	--- Of a thickness exceeding 10 mm but not exceeding 12.5 mm	10	5
7208.52.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	5
7208.53.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10	5
7208.54.00	-- Of a thickness of less than 3 mm	10	5
7208.90.00	- Other	10	5
<b>72.09</b>	<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled, not clad, plated or coated:</b>		
	- In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	-- Of a thickness of 3 mm or more	10	5
7209.16.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	5
7209.17.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	5
7209.18	-- Of a thickness of less than 0.5 mm:		
7209.18.10	--- Of a thickness of less than 0.5 mm but not less than 0.25 mm	10	5
7209.18.20	--- Of a thickness of less than 0.25 mm	10	5
	- In coils, not further worked than cold-rolled (cold-reduced):		
7209.25.00	-- Of a thickness of 3 mm or more	10	5
7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10	5
7209.27.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	5
7209.28.00	-- Of a thickness of less than 0.5 mm	10	5
7209.90.00	- Other	10	5
<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:		
7210.11.00	-- Of a thickness of 0.5 mm or more	10	5
7210.12.00	-- Of a thickness of less than 0.5 mm	10	5
7210.20.00	- Plated or coated with lead, including terne-plate	10	5
7210.30.00	- Electrolytically plated or coated with zinc	10	5
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	10	5

Code	Description of Goods	CET	Ecu
7210.61.00	- Plated or coated with aluminium:		
7210.69.00	- - Plated or coated with aluminium-zinc alloys	10	5
7210.70	- - Other	10	5
7210.70.10	- Painted, varnished or coated with plastics:		
7210.70.90	- - Plated or coated with aluminium-zinc alloys	10	5
7210.90.00	- - Other	10	5
7210.90.00	- Other	10	5
<b>72.11</b>	<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:		
7211.13.00	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10	5
7211.14.00	- - Other, of a thickness of 4.75 mm or more	10	5
7211.19.00	- - Other	10	5
	- Not further worked than cold-rolled (cold-reduced):		
7211.23.00	- - Containing less than 0.25% by weight of carbon	10	5
7211.29.00	- - Other	10	5
7211.90.00	- Other	10	5
<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>		
7212.10.00	- Plated or coated with tin	10	5
7212.20.00	- Electrolytically plated or coated with zinc	10	5
<b>72.13</b>	<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel:</b>		
7213.20.00	- Other, of free-cutting steel	10	5
	- Other:		
7213.91.00	- - Of circular cross-section measuring less than 14 mm in diameter	10	5
7213.99.00	- - Other	10	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:		
7220.12.00	- - Of a thickness of less than 4.75 mm	10	5
<b>72.25</b>	<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more:</b>		
7225.50.00	- Other, not further worked than cold-rolled (cold-reduced)	10	5
	- Other:		
7225.91.00	- - Electrolytically plated or coated with zinc	10	5
7225.92.00	- - Otherwise plated or coated with zinc	10	5
7225.99.00	- - Other	10	5
<b>72.26</b>	<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm:</b>		
7226.20.00	- Of high speed steel	10	5
	- Other:		
7226.92.00	- - Not further worked than cold-rolled (cold-reduced)	10	5
7226.93.00	- - Electrolytically plated or coated with zinc	10	5
7226.94.00	- - Otherwise plated or coated with zinc	10	5
7226.99.00	- - Other	10	5
<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>		
7228.20.00	- Bars and rods, of silico-manganese steel	10	5
7228.30.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	10	5
7228.40.00	- Other bars and rods, not further worked than forged	10	5
7228.50.00	- Other bars and rods, not further worked than cold-formed or cold-finished	10	5
7228.60.00	- Other bars and rods	10	5
<b>72.29</b>	<b>Wire of other alloy steel:</b>		
7229.90.00	- Other	10	5
<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>		
7302.10.00	- Rails	10	5
<b>7303.00.00</b>	<b>Tubes, pipes and hollow profiles, of cast iron</b>	15	10
<b>73.04</b>	<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel:</b>		
7304.10.00	- Line pipe of a kind used for oil or gas pipelines	15	10
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.21.00	- - Drill pipe	15	10
7304.29.00	- - Other	15	10
	- Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	- - Cold-drawn or cold-rolled (cold-reduced)	15	10
7304.39.00	- - Other	15	10
	- Other, of circular cross-section, of stainless steel:		
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	15	10

Code	Description of Goods	CET	Ecu
7304.51.00	- Other, of circular cross-section, of other alloy steel:	15	10
7304.59.00	- - Cold-drawn or cold-rolled (cold-reduced)	15	10
7304.90.00	- - Other	15	10
<b>73.05</b>	<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>		
7305.20.00	- Casing of a kind used in drilling for oil or gas	15	10
7305.90.00	- Other	15	10
<b>73.06</b>	<b>Other tubes and pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel:</b>		
7306.10.00	- Line pipe of a kind used for oil or gas pipelines	15	10
7306.20.00	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	15	10
<b>73.12</b>	<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated:</b>		
7312.10	- Stranded wire, ropes and cables:		
7312.10.10	- - For tyre reinforcement	15	10
7312.10.90	- - Other	15	10
<b>73.26</b>	<b>Other articles of iron or steel:</b>		
	- Forged or stamped, but not further worked:		
7326.11.00	- - Grinding balls and similar articles for mills	15	10
<b>74.08</b>	<b>Copper wire:</b>		
	- Of copper alloys:		
7408.22.00	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	10
<b>74.09</b>	<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm:</b>		
	- Of refined copper:		
7409.11.00	- - In coils	10	5
7409.19.00	- - Other	10	5
	- Of copper-zinc base alloys (brass):		
7409.21.00	- - In coils	10	5
7409.29.00	- - Other	10	5
	- Of copper-tin base alloys (bronze):		
7409.31.00	- - In coils	10	5
7409.39.00	- - Other	10	5
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	10	5
<b>74.10</b>	<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:		
7410.11.00	- - Of refined copper	10	5
7410.12.00	- - Of copper alloys	10	5
	- Backed:		
7410.21.00	- - Of refined copper	10	5
7410.22.00	- - Of copper alloys	10	5
<b>74.11</b>	<b>Copper tubes and pipes:</b>		
7411.10.00	- Of refined copper	15	10
	- Of copper alloys:		
7411.21.00	- - Copper-zinc base alloys (brass)	15	10
7411.22.00	- - Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	15	10
7411.29.00	- - Other	15	10
<b>74.12</b>	<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves):</b>		
7412.10.00	- Of refined copper	15	10
7412.20.00	- Of copper alloys	15	10
<b>76.05</b>	<b>Aluminium wire:</b>		
	- Of aluminium alloys:		
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	15	10
<b>76.06</b>	<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:</b>		
	- Rectangular (including square):		
7606.11.00	- - Of aluminium, not alloyed	10	5
7606.12	- - Of aluminium alloys:		
7606.12.10	- - - Containing not more than 0.7% by weight of magnesium	10	5
7606.12.90	- - - Other	10	5
	- Other:		
7606.91.00	- - Of aluminium, not alloyed	10	5
7606.92	- - Of aluminium alloys:		
7606.92.10	- - - Containing not more than 0.7% by weight of magnesium	10	5
7606.92.90	- - - Other	10	5

Code	Description of Goods	CET	Ecu
<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>		
	- Not backed:		
7607.11.00	- - Rolled but not further worked	10	5
7607.19.00	- - Other	10	5
7607.20.00	- Backed	10	5
<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>		
	- Other:		
7612.90	- - Cryogenic containers	15	10
7612.90.30		15	10
<b>7613.00.00</b>	<b>Aluminium containers for compressed or liquefied gas</b>		
<b>8003.00</b>	<b>Tin bars, rods, profiles and wire:</b>		
8003.00.90	- Other	10	5
<b>82.01</b>	<b>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:</b>		
8201.10.00	- Spades and shovels	15	10
8201.20.00	- Forks	15	10
8201.30.00	- Mattocks, picks, hoes and rakes	15	10
8201.40	- Axes, bill hooks and similar hewing tools:		
8201.40.10	- - Machetes	15	10
8201.40.90	- - Other	15	10
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	15	10
8201.60	- Hedge shears, two-handed pruning shears and similar two-handed shears:		
8201.60.90	- - Other	15	10
8201.90	- Other hand tools of a kind used in agriculture, horticulture or forestry:		
8201.90.10	- - Scythes and sickles, hay or straw knives of all kinds	15	10
8201.90.90	- - Other	15	10
<b>82.02</b>	<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades):</b>		
8202.10	- Hand saws:		
8202.10.10	- - Compass saws	15	10
8202.10.90	- - Other	15	10
8202.20.00	- Band saw blades	15	10
	- Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	- - With working parts of steel	15	10
8202.40.00	- Chain saw blades	15	10
	- Other saw blades:		
8202.91.00	- - Straight saw blades, for working metal	15	10
8202.99.00	- - Other	15	10
<b>82.03</b>	<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools:</b>		
8203.10.00	- Files, rasps and similar tools	15	10
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	15	10
8203.30.00	- Metal cutting shears and similar tools	15	10
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	15	10
<b>82.04</b>	<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:		
8204.11.00	- - Non-adjustable	15	10
8204.12.00	- - Adjustable	15	10
8204.20.00	- Interchangeable spanner-sockets, with or without handles	15	10
<b>82.05</b>	<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>		
8205.10.00	- Drilling, threading or tapping tools	15	10
8205.20.00	- Hammers and sledge hammers	15	10
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	15	10
8205.40	- Screwdrivers:		
8205.40.10	- - For slotted screws	15	10
8205.40.90	- - Other	15	10
	- Other hand tools (including glaziers' diamonds):		
8205.59	- - Other:		
8205.59.20	- - - Chisels	15	10
8205.59.30	- - - Cold chisels and punches	15	10

Code	Description of Goods	CET	Ecu
8205.59.92	--- Other: ---- Tools for masons, foundrymen, cement makers, gypsum workers, painters and decorators (trowels, palettes, polishers, scrapers, etc.)	15	10
8205.59.99	---- Other	15	10
8205.70.00	- Vices, clamps and the like	15	10
<b>8206.00.00</b>	<b>Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale</b>		
<b>82.07</b>	<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>		
8207.13	- Rock drilling or earth boring tools		
	- - With working parts of cermets:		
8207.13.20	--- Drill bits	15	10
8207.13.30	--- Integral drill steel	15	10
8207.13.90	--- Other tools	15	10
8207.19	- - Other, including parts:		
	--- Drill bits:		
8207.19.29	---- Other	15	10
8207.19.30	--- Integral drill steel	15	10
8207.19.80	--- Other tools	15	10
8207.19.90	--- Parts	15	10
8207.30.00	- Tools for pressing, stamping or punching	15	10
8207.50.00	- Tools for drilling, other than for rock drilling	15	10
<b>82.08</b>	<b>Knives and cutting blades, for machines or for mechanical appliances:</b>		
8208.10.00	- For metal working:	15	10
8208.20.00	- For metal working	15	10
8208.30.00	- For kitchen appliances or for machines used by the food industry	15	10
8208.40.00	- For agricultural, horticultural or forestry machines	15	10
8208.90.00	- Other	15	10
<b>83.07</b>	<b>Flexible tubing of base metal, with or without fittings:</b>		
8307.10.00	- Of iron other than cast iron, or steel	15	10
8307.90.00	- Of other base metal	15	10
<b>83.11</b>	<b>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 metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:</b>		
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	15	10
8311.20.00	- Cored wire of base metal, for electric arc-welding:	15	10
8311.30.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15	10
8311.90.00	- Other, including parts	15	10
<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:		
8402.11.00	- - Watertube boilers with a steam production exceeding 45 t per tour	15	10
8402.12.00	- - Watertube boilers with a steam production not exceeding 45 t per tour	15	10
8402.19.00	- - Other vapour generating boilers, including hybrid boilers	15	10
8402.90.00	- Parts	15	10
<b>84.04</b>	<b>Auxiliary plant for use with boilers of heading No. 8402 or 8403 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units:</b>		
8404.10.00	- Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	15	10
<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>		
8405.10.00	- 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	15	10
<b>84.07</b>	<b>Spark-ignition reciprocating or rotary internal combustion piston engines:</b>		
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.33.00	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	10	5
8407.34.00	- - Of a cylinder capacity exceeding 1 000 cc	10	5
<b>84.08</b>	<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines):</b>		
	- Other motors:		
8408.90	- - Of an output not exceeding 130 kW (174 HP)	10	5
8408.90.10	- - Of an output exceeding 130 kW (174 HP)	10	5
8408.90.20	- - Of an output exceeding 130 kW (174 HP)	10	5
<b>84.10</b>	<b>Hydraulic turbines, water wheels, and regulators therefor:</b>		
	- Hydraulic turbines and water wheels:		
8410.11.00	- - Of an output not exceeding 1,000 kW	15	10
8410.12.00	- - Of an output exceeding 1 000 kW but not exceeding 10 000 kW	15	10

Code	Description of Goods	CET	Ecu
<b>84.13</b>	<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:		
8413.19.00	-- Other	15	10
8413.20.00	- Hand pumps, other than those of subheading No. 8413.11.00 or 8413.19.00	15	10
	- Other pumps; liquid elevators:		
8413.82.00	-- Liquid elevators	15	10
	- Parts:		
8413.91	-- Of pumps:		
8413.91.90	--- Other	10	5
8413.92.00	-- Of liquid elevators	10	5
<b>84.14</b>	<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>		
8414.30	- Compressors of a kind used in refrigerating equipment:		
	-- Other:		
8414.30.92	--- Sealed or semi-sealed, of a power exceeding 0.37 kW (1/2 HP)	15	10
8414.30.99	--- Other	15	10
8414.90	- Parts:		
8414.90.10	-- Of compressors	10	5
8414.90.90	-- Other	10	5
<b>84.16</b>	<b>Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances:</b>		
8416.10.00	- Furnace burners for liquid fuel	15	10
8416.20	- Other furnace burners, including combination burners:		
8416.20.10	-- Furnace burners for pulverized solid fuel	15	10
8416.20.20	-- Furnace burners for gas	15	10
8416.20.30	-- Combination burners	15	10
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	15	10
<b>84.17</b>	<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric:</b>		
8417.90.00	- Parts	10	5
<b>84.18</b>	<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15:</b>		
	- Other refrigerating or freezing equipment, heat pumps:		
8418.61.00	-- Compression type units whose condensers are heat exchangers	15	10
8418.69	-- Other:		
	--- Other:		
8418.69.91	---- For making ice	15	10
8418.69.92	---- Water fountains	15	10
8418.69.99	---- Other	15	10
	- Parts:		
8418.99	-- Other:		
8418.99.10	--- Plate evaporators	10	5
<b>84.19</b>	<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading No. 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric:</b>		
	- Driers:		
8419.31.00	-- For agricultural products	10	5
8419.39	-- Other:		
8419.39.10	--- By lyophilization or freeze-drying	15	10
8419.39.90	--- Other	15	10
8419.40.00	- Distilling or rectifying plant	15	10
8419.50	- Heat exchange units:		
8419.50.10	-- For pasteurizing	15	10
8419.50.90	-- Other	15	10
	- Other machinery, plant and equipment:		
8419.81.00	-- For making hot drinks or for cooking or heating food	15	10
8419.89	-- Other:		
	--- Other:		
8419.89.91	---- Evaporating plant	10	5
<b>84.20</b>	<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor:</b>		
8420.10	- Calendering or other rolling machines:		
8420.10.10	-- For the bakery industries	10	5
8420.10.90	-- Other	10	5
<b>84.21</b>	<b>Centrifuges, including centrifugal driers; filtering or purifying machinery and apparatus, for liquids or gases:</b>		
	- Centrifuges, including centrifugal driers:		
8421.11.00	-- Cream separators	10	5

Code	Description of Goods	CET	Ecu
8421.19	-- Other:		
8421.19.20	--- For the sugar producing industry	10	5
8421.19.90	--- Other	10	5
	- Filtering or purifying machinery and apparatus for liquids:		
8421.21	-- For filtering or purifying water:		
8421.21.90	--- Other	15	10
8421.22.00	-- For filtering or purifying beverages other than water	15	10
8421.29	-- Other:		
8421.29.10	--- Filter presses	15	10
8421.29.30	--- Filters designed solely or mainly for the medical instruments and appliances of heading No. 90.18	5	10
8421.29.40	--- Tubular grid filters for working shafts	15	10
8421.29.90	--- Other	15	10
	- Filtering or purifying machinery and apparatus for gases:		
8421.39	-- Other:		
8421.39.20	--- Electrostatic filters for air or other gases	15	10
8421.39.90	--- Other	15	10
	- Parts:		
8421.91.00	-- Of centrifuges, including centrifugal driers	10	5
<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>		
8422.20.00	- Machinery for cleaning or drying bottles or other containers	10	5
8422.30	- 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:		
8422.30.10	-- Vertical filling machines with an output not exceeding 40 units/minute	10	5
8422.30.90	-- Other	10	5
8422.40	- Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
8422.40.10	-- Machines for packing filled cans or bottles into external containers	10	5
8422.40.20	-- Vacuum packing machinery	10	5
8422.40.90	-- Other	10	5
8422.90.00	- Parts	10	5
<b>84.24</b>	<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>		
8424.20.00	- Spray guns and similar appliances	15	10
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	10	5
	- Other apparatus:		
8424.81	-- Agricultural or horticultural:		
8424.81.30	--- Irrigation systems	10	5
8424.81.90	--- Other	10	5
8424.89	-- Other:		
8424.89.90	--- Other	15	10
<b>84.25</b>	<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</b>		
	- Other winches; capstans:		
8425.31.00	-- Powered by electric motor	15	10
8425.39.00	-- Other	15	10
	- Jacks; hoists of kind used for raising vehicles:		
8425.42	-- Other jacks and hoists, hydraulic:		
8425.42.90	--- Other	15	10
<b>84.26</b>	<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane:</b>		
8426.12	-- Mobile lifting frames on tyres and straddle carriers:		
8426.12.10	--- Mobile lifting frames on tyres	10	5
8426.12.20	--- Straddle carriers	10	5
8426.20.00	- Tower cranes	15	10
	- Other machinery, self-propelled:		
8426.41	-- On tyres:		
8426.41.10	--- Works trucks fitted with a crane	15	10
8426.41.90	--- Other	15	10
	- Other machinery:		
8426.91.00	-- Designed for mounting on road vehicles	15	10
8426.99	-- Other:		
8426.99.10	--- Cableways and cable cranes	15	10
8426.99.20	--- Ships' derricks	15	10
8426.99.90	--- Other	15	10
<b>84.27</b>	<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment:</b>		
8427.90.00	- Other trucks	15	10

Code	Description of Goods	CET	Ecu
<b>84.28</b>	<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics): lifts, escalators, conveyors, teleferics):</b>		
8428.20.00	- Pneumatic elevators and conveyors	15	10
	- Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	-- Specially designed for underground use	15	10
8428.32.00	-- Other, bucket type	15	10
8428.33.00	-- Other, belt type	15	10
8428.39.00	-- Other	15	10
8428.90.00	- Other machinery	15	10
<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>		
	- Other boring or sinking machinery:		
8430.49.00	-- Other	10	5
	- Other machinery, not self-propelled:		
8430.61	-- Tamping or compacting machinery:		
8430.61.10	--- Tamping rollers	10	5
8430.61.90	--- Other	10	5
<b>84.31</b>	<b>Parts suitable for use solely or principally with the machinery of headings Nos. 84.30 to 84.30:</b>		
8431.10.00	- Of machinery of heading No. 84.25	10	5
	- Of machinery of heading No. 84.26, 84.29 or 84.30:		
8431.41.00	-- Buckets, shovels, grabs and grips	10	5
8431.43.00	-- Parts for boring or sinking machinery of subheading No. 8430.41 or 8430.49	10	5
8431.49.00	-- Other	10	5
<b>84.32</b>	<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers:</b>		
	- Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	-- Disc harrows	10	5
8432.29	-- Other:		
8432.29.10	--- Other harrows, scarifiers and weeders	10	5
8432.29.20	--- Cultivators and hoes	10	5
<b>84.33</b>	<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 No. 84.37:</b>		
8433.20.00	- Other mowers, including cutter bars for tractor mounting	10	5
8433.30.00	- Other haymaking machinery	10	5
	- Other harvesting machinery; threshing machinery:		
8433.52.00	-- Other threshing machinery	10	10
8433.59	-- Other:		
8433.59.20	--- For maize shellers	10	5
8433.59.90	--- Other	10	5
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:		
8433.60.90	-- Other	10	5
<b>84.34</b>	<b>Milking machines and dairy machinery:</b>		
8434.20.00	- Dairy machinery	10	5
8434.90.00	- Parts	10	5
<b>84.36</b>	<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>		
8436.10.00	- Machinery for preparing animal feeding stuffs	10	5
	- Poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	-- Poultry incubators and brooders	10	5
8436.80	- Other machines and mechanical appliances:		
8436.80.10	-- Fertilizer crushing and mixing mills	10	5
8436.80.20	-- Mechanical clippers for animals	10	5
8436.80.30	-- Bee-keeping machinery	10	5
	- Parts:		
8436.91.00	-- Of poultry-keeping machinery or poultry incubators and brooders	10	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>		
8437.80	- Other machinery:		
	-- Used in the milling industry:		
8437.80.11	--- For cereals	10	5
8437.80.19	--- Other	10	5
	-- Other:		
8437.80.99	--- Other	10	5
8437.90.00	- Parts	10	5

Code	Description of Goods	CET	Ecu
<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>		
8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
8438.10.10	- - Bakery machinery	10	5
8438.10.20	- - For the manufacture of macaroni, spaghetti or similar products	10	5
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate		
8438.20.10	- - For the manufacture of confectionery	10	5
8438.80	- Other machinery:		
8438.80.10	- - For parching and extracting coffee	10	5
8438.80.20	- - Machines for preparing fish, crustaceans, molluscs and other aquatic invertebrates	10	5
8438.80.90	- - Other	10	5
8438.90.00	- Parts	10	5
<b>84.41</b>	<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds:</b>		
8441.80.00	- Other machinery	10	5
<b>84.42</b>	<b>Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.65 to 84.65), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):</b>		
8442.50	- Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):		
8442.50.90	- - Other	10	5
<b>84.43</b>	<b>Printing machinery used for printing by means of the printing type, blocks, plates, cylinders and other printing components of heading No. 84.42; ink-jet printing machines, other than those of heading No 84.71; machines for uses ancillary to printing:</b>		
8443.51.00	- Other printing machinery:		
8443.51.00	- - Ink-jet printing machines	15	10
8443.90.00	- Parts	10	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>		
8447.90.00	- Other	10	5
<b>84.48</b>	<b>Auxiliary machinery for machines of heading No. 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 No. 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles):</b>		
8448.32	- Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery:		
8448.32.10	- - Of machines for preparing textile fibres, other than card clothing:		
8448.32.10	- - - Of machines for separating cotton fibres	10	5
8448.41.00	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.41.00	- - Shuttles	10	5
8448.42.00	- - Reeds for looms, healds and heald-frames	10	5
8448.49.00	- - Other	10	5
8448.51.00	- Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery:		
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	10	5
8448.59.00	- - Other	10	5
<b>84.51</b>	<b>Machinery (other than machines of heading No. 84.50) for washing, cleaning, 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>		
8451.29.00	- Drying machines:		
8451.29.00	- - Other	15	10
8451.30.00	- Ironing machines and presses (including fusing presses)	10	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>		
8453.10.00	- Machinery for preparing, tanning or working hides, skins or leather	10	5
8453.20.00	- Machinery for making or repairing footwear	10	5
<b>84.54</b>	<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries:</b>		
8454.10.00	- Converters	10	5
<b>84.55</b>	<b>Metal-rolling mills and rolls therefor:</b>		
8455.90.00	- Other parts	10	5

Code	Description of Goods	CET	Ecu
<b>84.58</b>	<b>Lathes (including turning centres) for removing metal:</b>		
	- Horizontal lathes:		
8458.11	-- Numerically controlled:		
8458.11.90	--- Other	10	5
<b>84.60</b>	<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61:</b>		
8460.90	- Other:		
8460.90.90	-- Other	10	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, flattening, shearing, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above:</b>		
	- Shearing machines (including presses), other than combined punching and shearing machines:		
8462.39	-- Other:		
8462.39.10	--- Hydraulic presses	15	10
<b>84.64</b>	<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass:</b>		
8464.90.00	- Other	10	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>		
	- Other:		
8465.91	-- Sawing machines:		
8465.91.10	--- Numerically controlled	10	5
	--- Other:		
8465.91.91	---- Circular saws	10	5
8465.91.92	---- Band saws	10	5
8465.91.99	---- Other	10	5
8465.92	-- Planing, milling or moulding (by cutting) machines:		
8465.92.90	--- Other	15	10
8465.93	-- Grinding or polishing machines:		
8465.93.10	--- Numerically controlled	15	10
8465.93.90	--- Other	15	10
8465.94	-- Bending or assembling machines:		
	--- Hydraulic presses:		
8465.94.11	---- Numerically controlled	10	5
8465.94.19	---- Other	10	5
	--- Other presses:		
8465.94.29	---- Other	15	10
	--- Other:		
8465.94.99	---- Other	15	10
8465.95	-- Shaping or slotting machines:		
8465.95.90	--- Other	15	10
8465.96.00	-- Splitting, slicing or paring machines	15	10
8465.99	-- Other:		
	--- Lathes:		
8465.99.19	---- Other	15	10
	--- Other:		
8465.99.91	---- Numerically controlled	10	5
8465.99.99	---- Other	10	5
<b>84.66</b>	<b>Parts and accessories suitable for use solely or principally with the machines of headings Nos. 84.65 to 8465, 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:</b>		
	- Other:		
8466.92.00	-- For machines of heading No. 84.65	10	5
8466.94.00	-- For machines of heading No. 84.62 or 84.63	10	5
<b>84.67</b>	<b>Tools for working in the hand, pneumatic or with self-contained non-electric motor:</b>		
	- Pneumatic:		
8467.11	-- Rotary type (including combined rotary-percussion):		
8467.11.20	--- For inserting and extracting screws, bolts and nuts	10	5
	- Other tools:		
8467.89	-- Other:		
8467.89.90	--- Other	10	5
	- Parts:		
8467.92.00	-- Of pneumatic tools	10	5

Code	Description of Goods	CET	Ecu
<b>84.71</b>	<b>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:</b>		
8471.10.00	- Analogue or hybrid automatic data processing machines	10	5
8471.60	- Input or output units, whether or not containing storage units in the same housing:		
8471.60.20	- - Keyboards, devices for X-Y coordinate input devices	10	5
<b>84.73</b>	<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.72 to 84.72:</b>		
8473.30.00	- Parts and accessories of the machines of heading No. 84.71	10	5
<b>84.74</b>	<b>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:</b>		
8474.10	- Sorting, screening, separating or washing machines:		
8474.10.90	- - Other	15	10
8474.20	- Crushing or grinding machines:		
8474.20.90	- - Other	15	10
	- Mixing or kneading machines:		
8474.31	- - Concrete or mortar mixers:		
8474.31.10	- - - With a maximum capacity of 3 m <sup>3</sup>	15	10
8474.31.90	- - - Other	15	10
8474.32.00	- - Machines for mixing mineral substances with bitumen	10	5
8474.39	- - Other:		
8474.39.10	- - - Special, for the ceramics industry	10	5
8474.39.90	- - - Other	10	5
8474.80	- Other machinery:		
8474.80.10	- - Machinery for agglomerating, shaping or moulding ceramic pastes	10	5
8474.80.90	- - Other	10	5
8474.90.00	- Parts	10	5
<b>84.77</b>	<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>		
8477.10.00	- Injection-moulding machines	10	5
8477.20.00	- Extruders	10	5
	- Other machinery for moulding or otherwise forming:		
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes:	10	5
8477.59	- - Other:		
8477.59.10	- - - Hydraulic presses for compression-moulding	10	5
8477.59.90	- - - Other	10	5
8477.90.00	- Parts	10	5
<b>84.79</b>	<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter:</b>		
8479.20.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10	5
8479.30.00	- 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	10	5
8479.60.00	- Evaporative air coolers	15	10
	- Other machines and mechanical appliances:		
8479.82.00	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	10	5
8479.89	- - Other:		
8479.89.80	- - - Presses	10	5
8479.89.90	- - - Other	10	5
8479.90.00	- Parts	10	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>		
8480.10.00	- Moulding boxes for metal foundry	10	5
8480.20.00	- Mould bases	10	5
8480.50.00	- Moulds for glass	10	5
8480.60.00	- Moulds for mineral materials	10	5
	- Moulds for rubber or plastics:		
8480.71.00	- - Injection or compression types	10	5
8480.79.00	- - Other	10	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>		
8481.10.00	- Pressure-reducing valves	15	10
8481.80	- Other appliances:		
8481.80.50	- - Free flow valves of a rated diameter not exceeding 100 mm	15	10
8481.80.60	- - Other free flow valves	15	10
8481.80.90	- - Other	15	10
8481.90.00	- Parts	10	5

Code	Description of Goods	CET	Ecu
<b>84.83</b>	<b>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):</b>		
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:		
	-- Other:		
8483.10.91	--- Crank shafts	10	5
8483.10.92	--- Cam shafts	10	5
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.90	-- Other	10	5
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.40.30	-- For aircraft engines	10	5
	-- Other:		
8483.40.92	--- Gears and gearing, other than simple toothed wheels	10	5
8483.40.99	--- Other	10	5
8483.60.00	- Clutches and shaft couplings (including universal joints)	10	5
8483.90	- Parts:		
8483.90.30	-- Toothed wheels	10	5
8483.90.90	-- Other	10	5
<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>		
8484.10.00	- Gaskets and similar joints of metal sheeting	15	10
8484.20.00	- Mechanical seals	15	10
8484.90.00	- Other	15	10
<b>84.85</b>	<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter:</b>		
8485.90	- Other:		
8485.90.20	-- Seal rings	15	10
8485.90.90	-- Other	15	10
<b>85.01</b>	<b>Electric motors and generators (excluding generating sets):</b>		
8501.10	- Motors of an output not exceeding 37.5 W:		
8501.10.20	-- Universal AC/DC motors	15	10
	-- Other:		
8501.10.91	--- DC	15	10
8501.10.92	--- AC, single-phase	15	10
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:		
	-- Of an output exceeding 7.5 kW:		
8501.20.21	--- Gear motors	10	5
8501.20.29	--- Other	10	5
8501.40	- Other AC motors, single-phase:		
	-- Of an output not exceeding 375 W:		
8501.40.19	--- Other	15	10
	-- Of an output exceeding 750 W but not exceeding 7.5 kW:		
8501.40.39	--- Other	15	10
	-- Other AC motors, multi-phase:		
8501.52	-- Of an output exceeding 750 W but not exceeding 75 kW		
8501.52.20	--- Of an output exceeding 7.5 kW but not exceeding 18.5 kW	10	5
8501.52.30	--- Of an output exceeding 18.5 kW but not exceeding 30 kW	10	5
8501.52.40	--- Of an output exceeding 30 kW but not exceeding 75 kW	10	5
8501.53.00	-- Of a power exceeding 75 kW	10	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):		
8502.12	-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
8502.12.90	--- Other	10	5
8502.13	-- Of an output exceeding 375 kVA:		
8502.13.10	--- AC	15	10
8502.13.90	--- Other	10	5
8502.40.00	- Electric rotary converters	10	5
<b>8503.00.00</b>	<b>Parts suitable for use solely or principally with the engines of heading No. 85.01 or 85.02</b>		
<b>85.04</b>	<b>Electrical transformers, static converters (for example, rectifiers) and inductors:</b>		
8504.50	- Other inductors:		
8504.50.10	-- For an operating voltage not exceeding 260 V and rated current not exceeding 30 A	15	10
8504.90.00	- Parts	10	5

Code	Description of Goods	CET	Ecu
<b>85.05</b>	<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro-magnetic lifting heads:</b>		
8505.19	- Permanent magnets and articles intended to become permanent magnets after magnetization:		
8505.19.10	- - Other: - - - Magnetic strip, of rubber or of plastic	15	10
<b>85.07</b>	<b>Electric accumulators, including separators therefor, whether or not rectangular (including square):</b>		
8507.90	- Parts:		
8507.90.10	- - Containers and covers	15	10
8507.90.20	- - Separators	15	10
8507.90.30	- - Plates	15	10
8507.90.90	- - Other	15	10
<b>85.11</b>	<b>Fuel, lubricating or cooling medium pumps for internal combustion piston engines: 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>		
8511.30	- Distributors; ignition coils: - - Other:		
8511.30.91	- - - Distributors	15	10
8511.30.92	- - - Ignition coils	15	10
8511.40	- Starter motors and dual purpose starter-generators:		
8511.40.90	- - Other	15	10
8511.50	- Other generators:		
8511.50.90	- - Other	15	10
8511.80	- Other equipment:		
8511.80.90	- - Other	15	10
8511.90	- Parts:		
8511.90.20	- - Distributor caps, interruptors and ignition points, other than for aircraft engines	15	10
8511.90.30	- - Of sparking plugs or glow plugs, other than for aircraft engines	15	10
8511.90.90	- - Other	15	10
<b>85.12</b>	<b>Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles:</b>		
8512.30.00	- Sound signalling equipment	15	10
8512.40.00	- Windscreen wipers, defrosters and demisters	15	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>		
8514.20.00	- Furnaces and ovens functioning by induction or dielectric loss	10	5
8514.30	- Other furnaces and ovens:		
8514.30.10	- - Arc furnaces	10	5
8514.30.90	- - Other	10	5
8514.90.00	- Parts	10	5
<b>85.15</b>	<b>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:</b>		
8515.29.00	- Machines and apparatus for resistance welding of metal: - - Other	10	5
8515.39.00	- Machines and apparatus for arc (including plasma arc) welding of metals: - - Other	10	5
8515.80.00	- Other machines and apparatus	10	5
8515.90.00	- Parts	10	5
<b>85.17</b>	<b>Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones:</b>		
8517.11.00	- Telephone sets; videophones: - - Line telephone sets with cordless handsets	15	10
8517.19	- - Other:		
8517.19.90	- - - Other	15	10
8517.50.00	- Other apparatus, for carrier-current line systems	10	5
8517.80.00	- Other equipment	10	10
<b>85.18</b>	<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets:</b>		
8518.29.00	- Loudspeakers, whether or not mounted in their enclosures: - - Other	15	10

Code	Description of Goods	CET	Ecu
<b>85.22</b>	<b>Parts and accessories suitable for use solely or principally with the apparatus of headings Nos. 85.21 to 85.21:</b>		
8522.90	- Other:		
8522.90.20	-- Furniture	10	5
8522.90.30	-- Unmounted sapphires and diamonds for styli	10	5
8522.90.90	-- Other	10	5
<b>85.24</b>	<b>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</b>		
	- Discs for laser reading systems:		
8524.31.00	-- For reproducing phenomena other than sound or image	15	10
8524.32.00	-- For reproducing sound only	15	10
8524.39.00	-- Other	15	10
8524.60.00	- Cards incorporating a magnetic stripe	15	10
	- Other:		
8524.91.00	-- For reproducing phenomena other than sound or image	15	10
8524.99	-- Other:		
8524.99.90	--- Other	15	10
<b>85.29</b>	<b>Parts suitable for use solely or principally with the apparatus of headings Nos. 85.28 to 85.28:</b>		
8529.90	- Other:		
8529.90.90	-- Other	10	5
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set):</b>		
8532.10.00	- 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)	10	5
	- Other fixed capacitors:		
8532.29.00	-- Other	10	5
		10	5
<b>8534.00.00</b>	<b>Printed circuits</b>		
<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, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction boxes), for a voltage not exceeding 1 000 volts:</b>		
	- Relays:		
8536.49	-- Other:		
	--- For a voltage exceeding 60 V but not exceeding 260 V and a current not exceeding 30 A:		
8536.49.11	---- Contactors	15	10
8536.49.19	---- Other	15	10
<b>85.38</b>	<b>Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 85.37:</b>		
8538.90.00	- Other	10	5
<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>		
	- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21.00	-- Tungsten halogen	20	15
8539.22	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
8539.22.10	--- Miniature	20	15
8539.22.90	--- Other	20	15
8539.29	-- Other:		
8539.29.10	--- For the street lighting or signalling apparatus of heading No. 85.12, other than interior lighting	20	15
8539.29.20	--- Miniature	20	15
8539.29.90	--- Other	20	15
	- Discharge lamps, other than ultra-violet lamps:		
8539.31.00	-- Fluorescent, hot cathode	20	15
<b>85.41</b>	<b>Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals:</b>		
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:		
8541.40.10	-- Photovoltaic cells whether or not assembled in modules or made up into panels	10	5
8541.40.90	-- Other	10	5
<b>85.43</b>	<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter:</b>		
8543.40.00	- Electric fence energizers	10	5
	- Other machines and apparatus:		
8543.81.00	-- Proximity cards and tags	10	5
8543.89	-- Other:		
8543.89.10	--- Metal detectors	10	5
8543.89.90	--- Other	10	5

Code	Description of Goods	CET	Ecu
<b>85.44</b>	<b>Insulated (including enamelled or anodized) 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:		
8544.11.00	- - Of copper	10	5
8544.70.00	- Optical fibre cables	15	10
<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:		
8545.19.00	- - Other	10	5
8545.20.00	- Brushes	10	5
<b>85.46</b>	<b>Electrical insulators of any material:</b>		
8546.10.00	- Of glass	15	10
8546.20.00	- Of ceramics	15	10
8546.90.00	- Other	15	10
<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 the purposes of assembly, other than insulators of heading No. 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material:</b>		
8547.10	- Insulating fittings of ceramics:		
8547.10.10	- - Bodies for sparking plugs or glow plugs	15	10
8547.10.90	- - Other	15	10
<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>		
8705.30.00	- Fire fighting vehicles	15	10
<b>87.08</b>	<b>Parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05:</b>		
	- Brakes and servo-brakes and parts thereof:		
8708.31.00	- - Mounted brake linings	15	10
8708.39	- - Other:		
8708.39.10	- - - Drums	15	10
8708.39.20	- - - Pneumatic systems	15	10
8708.39.30	- - - Hydraulic systems	15	10
8708.39.40	- - - Servo-brakes	15	10
8708.39.50	- - - Discs	15	10
8708.39.90	- - - Other parts	15	10
8708.40	- Gear boxes:		
8708.40.10	- - Mechanical	15	10
8708.40.90	- - Other	15	10
8708.50.00	- Drive-axles with differential, whether or not provided with other transmission components	15	10
8708.60	- Non-driving axles and parts thereof:		
8708.60.10	- - Non-driving axles	15	10
8708.60.90	- - Parts	15	10
8708.70	- Road wheels and parts and accessories thereof:		
8708.70.10	- - Road wheels and parts thereof	15	10
8708.70.20	- - Hub-caps, spokes and other accessories	15	10
8708.80.00	- Suspension shock-absorbers	15	10
	- Other parts and accessories:		
8708.91.00	- - Radiators	15	10
8708.92.00	- - Silencers and exhaust pipes	15	10
8708.93	- - Clutches and parts thereof:		
8708.93.10	- - - Clutches	15	10
	- - - Parts:		
8708.93.91	- - - - Plates, discs	15	10
8708.93.99	- - - - Other	15	10
8708.94.00	- - Steering wheels, steering columns and steering boxes	15	10
8708.99	- - Other:		
	- - - Chassis frames and parts thereof:		
8708.99.11	- - - - Chassis frames	15	10
8708.99.19	- - - - Parts	15	10
	- - - Universal joints and parts thereof:		
8708.99.21	- - - - Universal joints	15	10
8708.99.29	- - - - Parts	15	10
	- - - Steering systems and parts thereof:		
8708.99.31	- - - - Mechanical systems	15	10
8708.99.32	- - - - Hydraulic systems	15	10
8708.99.33	- - - - Terminals	15	10
8708.99.39	- - - - Other	15	10
8708.99.40	- - - Caterpillar tracks and parts thereof	15	10

Code	Description of Goods	CET	Ecu
8708.99.50	--- Fuel tanks	15	10
	--- Other:		
8708.99.91	---- Parts of drive-axles with differential	15	10
8708.99.92	---- Parts of shock-absorbers	15	10
8708.99.93	---- Suspension swivel joints	15	10
8708.99.94	---- Parts of gear boxes	15	10
8708.99.99	---- Other	15	10
<b>87.09</b>	<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>		
	- Wheelbarrows:		
8709.11.00	-- Electric	15	10
8709.19.00	-- Other	15	10
<b>87.14</b>	<b>Parts and accessories of vehicles of headings Nos. 87.13 to 87.13:</b>		
	- Of motorcycles (including mopeds):		
8714.11.00	-- Saddles	15	10
8714.19.00	-- Other	15	10
8714.20.00	- Of carriages for disabled persons	10	5
	- Other:		
8714.91.00	-- Frames and forks, and parts thereof	15	10
8714.92.00	-- Wheel rims and spokes	15	10
8714.93.00	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	15	10
8714.94.00	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	15	10
8714.95.00	-- Saddles	15	10
8714.96.00	-- Pedals and crank-gear, and parts thereof	15	10
8714.99.00	-- Other	15	10
<b>88.02</b>	<b>Other aircraft (for example, Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:</b>		
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg:		
8802.20.10	-- Aeroplanes of a maximum take-off weight not exceeding 5 700 kg, other than those intended specifically for military use	10	5
<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>		
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
8901.10.10	-- Of a GRT not exceeding 1 000 t	10	5
8901.20	- Tankers:		
8901.20.10	-- Of a GRT not exceeding 1 000 t	10	5
8901.30	- Refrigerated vessels, other than those of subheading No. 8901.20:		
8901.30.10	-- Of a GRT not exceeding 1 000 t	10	5
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
8901.90.10	-- Of a GRT not exceeding 1 000 t	10	5
<b>8902.00</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products:</b>		
8902.00.10	- Of a GRT not exceeding 1 000 t	10	5
<b>8904.00.00</b>	<b>Tugs and pusher craft</b>		
<b>8906.00</b>	<b>Other vessels, including warships and lifeboats other than rowing boats:</b>		
	- Other:		
8906.00.91	-- Of a GRT not exceeding 1 000 t	10	5
<b>90.01</b>	<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No. 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked:</b>		
9001.30.00	- Contact lenses	10	5
<b>9016.00</b>	<b>Balances of a sensitivity of 5 cg or better, with or without weights:</b>		
	- Balances:		
9016.00.12	-- Electronic	10	5
<b>90.18</b>	<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</b>		
	- Other instruments and appliances, used in dental sciences:		
9018.41.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	10	5

Code	Description of Goods	CET	Ecu
<b>90.21</b>	<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>		
9021.19	- Artificial joints and other orthopaedic or fracture appliances:		
9021.19.10	-- Other:		
	--- Orthopaedic	10	5
9021.29.00	- Artificial teeth and dental fittings:		
	-- Other	10	5
<b>90.22</b>	<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>		
9022.90.00	- Other, including parts and accessories	15	10
<b>90.25</b>	<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments:</b>		
9025.11	- Thermometers and pyrometers, not combined with other instruments:		
9025.11.10	-- Liquid-filled, for direct reading:		
	--- For clinical use	10	5
9025.80	- Other instruments:		
9025.80.30	-- Hydrometers and similar floating instruments	10	5
9025.80.49	-- Other, electric or electronic:		
	--- Other	10	5
<b>90.26</b>	<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32:</b>		
9026.10	- For measuring or checking the flow or level of liquids:		
	-- Electric or electronic:		
9026.10.11	--- Fuel gauges for vehicles of Chapter 87	15	10
9026.10.90	-- Other	15	10
9026.20	- For measuring or checking pressure:		
	-- Electric or electronic:		
9026.20.11	--- Manometers for vehicles of Chapter 87	15	10
9026.20.19	--- Other	15	10
9026.20.90	-- Other	15	10
<b>90.28</b>	<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor:</b>		
9028.90	- Parts and accessories:		
9028.90.10	-- Of electricity meters	10	5
9028.90.90	-- Other	10	5
<b>90.32</b>	<b>Automatic regulating or controlling instruments and apparatus:</b>		
9032.81.00	- Other instruments or apparatus:		
9032.89	-- Hydraulic or pneumatic	15	10
	-- Other:		
	--- Voltage regulators:		
9032.89.11	---- For a voltage not exceeding 260 V and a current not exceeding 30 A	15	10
9032.89.19	---- Other	15	10
9032.89.90	--- Other	15	10
<b>94.05</b>	<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>		
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.10.10	-- Scialytic lamps	10	5
<b>96.06</b>	<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks:</b>		
9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	15	10
<b>96.07</b>	<b>Slide fasteners and parts thereof:</b>		
9607.20.00	- Parts	15	10
<b>96.09</b>	<b>Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks:</b>		
9609.20.00	- Pencil leads, black or coloured	20	15

## ANNEX 3 (Decision 465)

### Amending Annex 3 (Decision 370)

#### Decision 370, Article 6

Member countries may apply a rate of 0% instead of the Common External Tariff rate to the list of subheadings, jointly-defined, which are given in Annex 3.

Code	Description of Goods
<b>2716.00.00</b>	<b>Electrical energy</b>
<b>29.37</b>	<b>Hormones, natural or reproduced by synthesis; derivatives thereof used primarily as hormones; other steroids used primarily as hormones:</b>
2937.91.00	- Other hormones and their derivatives; other steroids used primarily as hormones: -- Insulin and its salts
<b>30.04</b>	<b>Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale:</b>
3004.31.00	- Containing hormones or other products of heading No.29.37 but not containing antibiotics: -- Containing insulin
<b>40.14</b>	<b>Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber:</b>
4014.10.00	- Sheath contraceptives
<b>4801.00.00</b>	<b>Newsprint, in rolls or sheets</b>
<b>49.01</b>	<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:</b>
4901.10.00	- In single sheets, whether or not folded
4901.91.00	- Other:
4901.99.00	-- Dictionaries and encyclopaedias, and serial instalments thereof -- Other
<b>49.02</b>	<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material:</b>
4902.10.00	- Appearing at least four times a week
4902.90.00	- Other
<b>4904.00.00</b>	<b>Music, printed or in manuscript, whether or not bound or illustrated</b>
<b>49.05</b>	<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed:</b>
4905.10.00	- Globes
4905.91.00	- Other:
4905.99.00	-- In book form -- Other
<b>4906.00.00</b>	<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitized paper and carbon copies of the foregoing</b>
<b>4907.00</b>	<b>Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:</b>
4907.00.20	- Banknotes
<b>72.04</b>	<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel:</b>
7204.10.00	- Waste and scrap of cast iron
7204.21.00	- Waste and scrap of alloy steel: -- Of stainless steel
7204.29.00	-- Other
7204.30.00	- Waste and scrap of tinned iron or steel
7204.41.00	- Other waste and scrap: -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles
7204.49.00	-- Other
7204.50.00	- Remelting scrap ingots
<b>84.33</b>	<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 No. 84.37:</b>
8433.59	-- Other:
8433.59.10	--- For harvesting
<b>87.01</b>	<b>Tractors (other than tractors of heading No. 87.09):</b>
8701.90.00	- Other

Code	Description of Goods
<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>
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:
8901.10.20	-- Of a GRT exceeding 1 000 t
8901.20	- Tankers:
8901.20.20	-- Of a GRT exceeding 1 000 t
8901.30	- Refrigerated vessels, other than those of subheading No. 8901.20:
8901.30.20	-- Of a GRT exceeding 1 000 t
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:
8901.90.20	-- Of a GRT exceeding 1 000 t
<b>8902.0h0</b>	<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products:</b>
8902.00.20	- Of a GRT exceeding 1 000 t
<b>8908.00.00</b>	<b>Vessels and other floating structures for breaking up</b>

## **Annex 4 of Decision 465 (updating Decision 370)**

### **As amended by ANNEX I (Decision 580)**

#### **Decision 580 (Repealing Decision 577)**

##### **Amendment to Decision 535 and other provisions**

THE ANDEAN COMMUNITY COMMISSION,

HAVING SEEN: Chapters VI and VIII of the Cartagena Agreement as codified in Decision 563, Decision 370 and their Amendments, Decision 535 and Decision 577;

CONSIDERING: That there are obstacles preventing the implementation of Decision 535 at the expected date;

The need to assess the Common External Tariff discussed in Decisions 370 and 535;

The need for the Member Countries to be able to maintain the customs levels applied on the date of this Decision, including the levels in the Annexes to Decision 370 and amendments thereto;

The importance of establishing the means of drawing up new customs deferral arrangements for groups of products;

The reiteration of the Member Countries of their agreement to strengthen and deepen the integration process of the Andean Community, for which they shall continue to seek the optimal means of forming a Common Market;

#### **DECIDES:**

##### **ARTICLE 1.**

The effective date of the Common External Tariff established in Decision 535 of 14 October 2002 shall be deferred until 10 May 2005.

##### **ARTICLE 2.**

The General Secretariat shall present during the course of the XV Andean Presidential Council a list of proposals enabling Presidents to adopt the Guidelines in the Andean Community's Common External Tariff.

The list of proposals shall be discussed by the Member Countries during the preparatory meetings prior to the XV Andean Presidential Council.

##### **ARTICLE 3.**

Ecuador, Colombia and Venezuela are authorized to apply the customs levels listed in Annex I to this Decision, which corresponds to the products that those countries maintain by virtue of Article 9 of Decision 370 (known as Annex 4), until 10 May 2005.

##### **ARTICLE 4.**

Bolivia is authorized to apply the customs levels listed in Annex II to this Decision, corresponding to 87 products contained in Resolution 462 of the Andean Community's General Secretariat, until 10 May 2005.

##### **ARTICLE 5.**

Upon request to the General Secretariat, countries may apply a rate of duty which differs from the effective rate or accord duty-free treatment to products not considered as deferrable under Articles 83 and 85 of the Cartagena Agreement and Article 5 of Decision 370. The General Secretariat shall promptly inform the other Member Countries of the application; they shall have not more than 10 working days in which to reply. Once this deadline has been reached, and if no objections have been raised, the General Secretariat shall authorize the Member Country to implement the requested deferral.

Should a Member Country raise any objections to the request for deferral, the General Secretariat shall initiate discussions among the countries interested within not more than 10 working days, with the intention of reaching a mutually satisfactory solution. The procedure to follow for the application of this Article shall be as stipulated by the General Secretariat.

##### **ARTICLE 6.**

Member Countries undertake to advance the integration process, extending the free trade among Member Countries, through the revision, with the support of the General Secretariat, of the norms related to the facilitation of trade and the functioning of the enlarged Andean market.

##### **ARTICLE 7.**

Decision 577 of February twenty-eighth two thousand and four is repealed.

Lima, Peru, May fourth two thousand and four

## ANNEX I

## List of subheadings for Ecuador

Nandina 507	Nandina 422	Nandina 422 description	ECUADOR
01021000	01021000	Pure-bred breeding bovine animals	0
04041010	04041010	Whey, partially or completely demineralized	5
05111000	05111000	Bovine semen	0
06021000	06021000	Unrooted cuttings and slips	0
06022000	06022000	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0
06024000	06024000	Roses, grafted or not	0
06029000	06029000	Other live plants (including their roots); mushroom spawn	0
10051000	10051000	Maize (corn) seed	0
12071010	12071010	Palm nuts and kernels, for sowing	0
12072010	12072010	Cotton seeds, for sowing	0
12092900	12092900	Other seeds of forage plants, other than beet seed	0
12093000	12093000	Seeds of herbaceous plants cultivated principally for their flowers	0
12099110	12099110	Seeds of onions, leeks, garlic and other alliaceous vegetables	0
12099120	12099120	Seeds of cabbages, cauliflowers, broccoli, turnips and other brassicas	0
12099130	12099130	Carrot ( <i>Daucus carota</i> ) seeds	0
12099140	12099140	Lettuce ( <i>Lactuca sativa</i> ) seeds	0
12099150	12099150	Tomato ( <i>Lycopersicum</i> spp.) seeds	0
12099190	12099190	Other vegetable seeds	0
12099910	12099910	Seeds of fruit-bearing trees or forest trees	0
12099930	12099930	Other seeds, fruit and spores of a kind used for sowing (e.g., tamarind)	0
12099990	12099990	Other seeds, fruit and spores of a kind used for for sowing (e.g., tamarind)	0
15020011	15020011	Raw fats, denatured	5
15200000	15200000	Glycerol (glycerine), crude; glycerol waters and glycerol lyes	5
17024010	17024010	Glucose, containing in the dry state at least 20% but less than 50% by weight of fructose	5
21069030	21069030	Protein hydrolysates	5
23099030	23099030	Milk substitutes for feeding calves	5
25231000	25231000	Cement clinkers	0
25232900	25232900	Portland cement, other than white cement	0
27101111	27100011	Aviation spirit	*
27101112	27100019	Motor spirit, other than aviation spirit	*
27101119	27100019	Motor spirit, other than aviation spirit	*
27101120	27100011	Aviation spirit	*
27101120	27100019	Motor spirit, other than aviation spirit	*
27101192	27100049	Kerosene, including Kerosene-type jet fuel	*
27101195	27100099	Other 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	*
27101199	27100099	Other 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	*
27101911	27100041	Kerosene	*
27101913	27100099	Other 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	*

Nandina 507	Nandina 422	Nandina 422 description	ECUADOR
27101919	27100099	Other 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	*
27101922	27100060	Fuel oils	*
27101929	27100099	Other 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	*
27101932	27100099	Other 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	*
27101939	27100099	Other 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	*
27109100	27100099	Other 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	*
27109900	27100099	Other 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	*
27149000	27149000	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	*
28011000	28011000	Chlorine	0
28321000	28321000	Sodium sulphites	0
29173100	29173100	Dibutyl orthophthalates	5
29173500	29173500	Phthalic anhydride	5
30023010	30023010	Vaccines against foot and mouth disease	0
30023090	30023090	Other vaccines for veterinary medicine	0
30061010	30061010	Sterile surgical catgut and similar sterile suture materials, for surgical wound closure	5
30064010	30064010	Cements and other products for dental filling	5
30068000	30023010	Vaccines against foot and mouth disease	0
30068000	30023090	Other vaccines for veterinary medicine	0
30068000	30061010	Sterile surgical catgut and similar sterile suture materials, for surgical wound closure	5
30068000	30064010	Cements and other products for dental filling	5
31021000	31021000	Urea, whether or not in aqueous solution	0
31022100	31022100	Ammonium sulphate	0
31029000	31029000	Other fertilizers (e.g., urea), including mixtures not specified in the foregoing subheadings	0
31031000	31031000	Superphosphates	0
31039000	31039000	Other mineral or chemical fertilizers, phosphatic (e.g., roasted or calcined apatite)	0
31052000	31052000	Mineral or chemical fertilizers containing the three fertilizing elements: nitrogen, phosphorus and potassium	0
31053000	31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	0
31054000	31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0
34039900	34039900	Other lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) but excluding preparations containing petroleum oils or oils obtained from bituminous minerals	5
38082020	38082020	Fungicides otherwise put up, based on copper compounds	0
38082090	38082090	Fungicides otherwise put up, excluding those based on copper compounds	0
38083090	38083090	Herbicides, anti-sprouting products and plant-growth regulators, otherwise put up	0
38084090	38084090	Disinfectants, otherwise put up	0

Nandina 507	Nandina 422	Nandina 422 description	ECUADOR
38089090	38089090	Rodenticides and similar products, otherwise put up	0
38170010	38171010	Dodecylbenzene	5
38170090	38171090	Other mixed alkylbenzenes	5
39011000	39011000	Polyethylene having a specific gravity of less than 0.94, in primary forms	5
39012000	39012000	Polyethylene having a specific gravity of 0.94 or more, in primary forms	5
39023000	39023000	Propylene copolymers, in primary forms	5
39029000	39029000	Other polymers of propylene or of other olefins, in primary forms	5
39031100	39031100	Expansive polystyrene, in primary forms	5
39031900	39031900	Non-expansive polystyrene, in primary forms	5
39039000	39039000	Other polymers of styrene, in primary forms	5
39041010	39041010	Polyvinyl chloride, not mixed with any other substances, obtained by emulsion polymerization	5
39041020	39041020	Polyvinyl chloride, not mixed with any other substances, obtained by suspension polymerization	5
39041090	39041090	Other polyvinyl chlorides, not mixed with any other substances	5
39043010	39043010	Vinyl chloride-vinyl acetate copolymers, not mixed with any other substances, in primary forms	5
39043090	39043090	Vinyl chloride-vinyl acetate copolymers, mixed with other substances, in primary forms	5
39072020	39072020	Polypropylene glycol, in primary forms	5
39072030	39072030	Polyether polyols derived from propylene oxide, in primary forms	5
39072090	39072090	Other polyethers (e.g. polyoxypropylene), in primary forms	5
39076000	39076000	Polyethylene terephthalate, in primary forms	5
39081010	39081010	Polyamide-6 (polycaprolactam)	5
39081090	39081090	Polyamide -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms	5
39089000	39089000	Other polyamides, in primary forms	5
39095000	39095000	Polyurethanes, in primary forms	5
39169000	39169000	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes of other plastics	5
39232900	39232900	Sacks and bags (including cones), of plastics other than of polymers of ethylene	5/20
39269010	39269010	Floats for fishing nets, of plastics	5
39269060	39269060	Noise attenuation protectors	5
40116100	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40116200	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40116300	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40116900	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40169970	40169970	Treads, of rubber, extruded, moulded and vulcanized for retreading	5
40170000	40170000	Hard rubber (e.g. ebonite) in all forms, including waste and scrap; articles of hard rubber	5
48022000	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48023000	48023000	Uncoated carbonizing base paper, in rolls or sheets	5
48025800	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48026100	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48026200	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48026900	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48051200	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48051900	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48052400	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48052500	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48059390	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
48115190	48113190	Other paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150 g/m <sup>2</sup>	5
48115930	48113930	Paper impregnated with melamine resins, whether or not decorated or printed	5
48115990	48113990	Other paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)	5

Nandina 507	Nandina 422	Nandina 422 description	ECUADOR
48116090	48114090	Other paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, other than for electric insulation	5
48239090	48058090	Other uncoated paper and paperboard, weighing 225 g/m <sup>2</sup> or more	5
55011000	55011000	Tow of nylon or other polyamides	5
55012000	55012000	Polyester tow	5
55013000	55013000	Acrylic or modacrylic tow	5
55020010	55020010	Wicks of cellulose acetate for making filter tips for cigarettes	5
55032000	55032000	Polyester staple fibres, not carded, combed or otherwise processed for spinning	5
55033000	55033000	Acrylic or modacrylic staple fibres, not carded, combed or otherwise processed for spinning	5
55061000	55061000	Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning	5
55062000	55062000	Polyester staple fibres, carded, combed or otherwise processed for spinning	5
55063000	55063000	Acrylic or modacrylic staple fibres, carded, combed or otherwise processed for spinning	5
56081100	56081100	Made up fishing nets of man-made textile materials	5
59021090	59021090	Tyre cord fabric or high tenacity yarn of nylon or other polyamides, other than rubberized	5
68129090	68129090	Other articles of asbestos, mixtures with a basis of asbestos, or with a basis of asbestos and magnesium carbonate	5
69021000	69021000	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods – other than those of siliceous meals – 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>	5
69022010	69022010	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, containing by weight more than 90% of silica (SiO <sub>2</sub> )	5
69022090	69022090	Other refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), silica (SiO <sub>2</sub> ) or a mixture or compound of these products	5
69029000	69029000	Other refractory bricks, blocks, tiles and similar refractory constructional goods, other than those of siliceous fossil meals or similar siliceous earths	5
70111000	70111000	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for street lighting	5
72061000	72061000	Of iron or of non-alloy steel, in ingots	0
72069000	72069000	Other primary forms of iron or of non-alloy steel (e.g., puddled bars and pilings)	0
72173000	72173000	Wire of iron or non-alloy steel, plated or coated with other base metals	5
73129000	73129000	Stranded wire, ropes, plaited bands, slings and the like, of iron or steel, not electrically insulated	5
73259100	73259100	Grinding balls and similar articles, cast, for mills	5
74081100	74081100	Wire of refined copper, of which the maximum cross-sectional dimension exceeds 6 mm	5
74081900	74081900	Wire of refined copper, of which the maximum cross-sectional dimension does not exceed 6 mm	5
74082100	74082100	Wire, of copper-zinc base alloys (brass)	5
74082900	74082900	Wire, of other copper alloys (e.g., copper-tin base alloys (bronze))	5
74149000	74149000	Grill and netting, of copper wire; expanded metal of copper	5
76051900	76051900	Aluminium wire, not alloyed, of which the maximum cross-sectional dimension does not exceed 7 mm	5
76052900	76052900	Wire, of aluminium alloys, of which the maximum cross-sectional dimension does not exceed 7 mm	5
80030010	80030010	Bars, rods and wire of tin alloys, for welding	5
82016010	82016010	Two-handed secateurs and pruners	0
82071310	82071310	Crown drills and crown bits, with working parts of cermets	5
82071910	82071910	Other crown drills and crown bits, including parts	5
82071921	82071921	Diamond-coated drill bits, including parts	5
82090010	82090010	Plates, sticks, tips and the like for tools, unmounted, of cermets or of tungsten carbide	5
82090090	82090090	Plates, sticks, tips and the like for tools, unmounted, of cermets, other than of tungsten carbide	5

Nandina 507	Nandina 422	Nandina 422 description	ECUADOR
84042000	84042000	Condensers for steam or other vapour power units	0
84099110	84099110	Cylinder blocks and cylinder heads, for spark-ignition internal combustion piston engines	5
84099120	84099120	Cylinder liners, for spark-ignition internal combustion piston engines	5
84099130	84099130	Connecting-rods, for spark-ignition internal combustion piston engines	5
84099140	84099140	Pistons, for spark-ignition internal combustion piston engines	5
84099170	84099170	Valves, for spark-ignition internal combustion piston engines	5
84099191	84099191	Equipment for converting motor vehicle fuel systems to run on gas	5
84099199	84099199	Other parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	5
84099910	84099910	Pistons, for compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	5
84133099	84133099	Other pumps for internal combustion piston engines	5
84135000	84135000	Other reciprocating positive displacement pumps	5
84136000	84136000	Other rotary positive displacement pumps	5
84137011	84137011	Monocellular centrifugal pumps, of an exit diameter not exceeding 100 mm	5
84137019	84137019	Other monocellular centrifugal pumps	5
84137021	84137021	Multicellular centrifugal pumps, of an exit diameter not exceeding 300 mm	5
84137029	84137029	Other multicellular centrifugal pumps	5
84138110	84138110	Other injection pumps	5
84138190	84138190	Other pumps, excluding injection pumps	5
84141000	84141000	Vacuum pumps	5
84143091	84143091	Compressors of a kind used in refrigerating equipment, sealed or semi-sealed, of a power not exceeding 0.37 kW (1/2 hp)	5
84144010	84144010	Air compressors mounted on a wheeled chassis for towing, of a power of less than 30 kW (40 hp)	5
84144090	84144090	Air compressors mounted on a wheeled chassis for towing, of a power of not less than 30 kW (40 hp)	5
84148021	84148021	Other compressors, of a power of less than 30 kW (40 hp)	5
84148022	84148022	Other compressors, of a power of not less than 30 kW (40 hp) but less than 262.5 kW (352 hp)	5
84148023	84148023	Other compressors, of a power of not less than 262.5 kW (352 hp)	5
84148090	84148090	Other mechanical air pumps; hoods having a maximum horizontal side not exceeding 120 cm	5
84171000	84171000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5
84178020	84178020	Furnaces and ovens for ceramic goods	5
84178090	84178090	Other industrial or laboratory furnaces and ovens, including incinerators, non-electric	0/5
84179000	84179000	Parts of industrial or laboratory furnaces and ovens, non-electric	0
84186911	84186911	Compression type units	5
84189990	84189990	Other parts of refrigerators, freezers and other refrigerating or freezing equipment	5
84193920	84193920	Spray dryers	5
84238100	84238100	Other weighing machinery, having a maximum weighing capacity not exceeding 30 kg	5
84248120	84248120	Portable apparatus, agricultural or horticultural, weighing less than 20 kg, for projecting, dispersing or spraying liquids or powders	0
84248190	84248190	Other mechanical appliances (whether or not hand-operated), agricultural or horticultural, for projecting, dispersing or spraying liquids or powders	0
84251100	84251100	Pulley tackle and hoists, powered by electric motor, other than skip hoists or hoists of a kind used for raising vehicles	0
84251900	84251900	Pulley tackle and hoists (not powered by electric motor), other than skip hoists or hoists of a kind used for raising vehicles	0
84313900	84313900	Parts suitable for use solely or principally with the machinery of heading No. 84.28, other than those for lifts, skip hoists or escalators	5
84328000	84328000	Other agricultural, horticultural or forestry machinery for soil preparation or cultivation	0

Nandina 507	Nandina 422	Nandina 422 description	ECUADOR
84329010	84329010	Shoes and discs	0
84329090	84329090	Other parts for agricultural, horticultural or forestry machinery for soil preparation or cultivation	0
84335100	84335100	Combine harvester-threshers	0
84362900	84362900	Other poultry-keeping machinery or poultry incubators and brooders	0
84368090	84368090	Other agricultural, horticultural, forestry or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment	0
84371010	84371010	Coffee grading machines	0
84371090	84371090	Other machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5
84378091	84378091	Other machinery for working rice	0
84383000	84383000	Machinery for sugar manufacture	5
84385000	84385000	Machinery for the preparation of meat or poultry	5
84386000	84386000	Machinery for the preparation of fruits, nuts or vegetables	5
84514010	84514010	Machines for washing textile yarns, fabrics or made up textile articles, for industrial use	5
84521010	84521010	Heads for sewing machines of the household type	5/15
84659210	84659210	Numerically controlled planing machines and machines for milling or moulding (by cutting) wood, cork, bone, hard rubber, hard plastics or similar hard materials	5
84659410	84659421	Other presses (numerically controlled), excluding hydraulic presses, for bending or assembling wood, cork, bone, hard rubber, hard plastics or similar hard materials	5
84659410	84659491	Other machines (numerically controlled) for bending or assembling wood, cork, bone, hard rubber, hard plastics or similar hard materials	5
84659510	84659510	Numerically controlled shaping or slotting machines for wood, cork, bone, hard rubber, hard plastics or similar hard materials	5
84659910	84659911	Lathes (numerically controlled) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	5
84671990	84671990	Other pneumatic tools for working in the hand, other than of the rotary type (including combined rotary percussion)	5
84791000	84791000	Machinery for public works, building or the like	5
84818020	84818020	"Christmas tree" valves	5
84818040	84818040	Spherical valves	5
84818070	84818070	Globe valves of a rated diameter not exceeding 100 mm	5
84831093	84831093	Flexible shafts, other than those for aircraft engines	5
84834091	84834091	Gear boxes and other speed changers, including torque converters, other than those for aircraft engines	5
84835000	84835000	Flywheels and pulleys, including pulley blocks	5
85012011	85012011	Universal AC/DC motors of an output not exceeding 7.5 kW, gear motors	5
85012019	85012019	Other universal AC/DC motors of an output not exceeding 7.5 kW	5
85014011	85014011	Other AC motors, single-phase, of an output not exceeding 375 W, gear motors	5
85014021	85014021	Other AC motors, single-phase, of an output exceeding 375 W but not exceeding 750 W, gear motors	5
85014029	85014029	Other AC motors, single-phase, of an output exceeding 375 W but not exceeding 750 W	5
85014031	85014031	Other AC motors, single-phase, of an output exceeding 750 W but not exceeding 7.5 W, gear motors	5
85014041	85014041	Other AC motors, single-phase, of an output exceeding 7.5 W, gear motors	5
85014049	85014049	Other AC motors, single-phase, of an output exceeding 7.5 W	5
85015110	85015110	Other AC motors, multi-phase, of an output not exceeding 750 W, gear motors	5
85015190	85015190	Other AC motors, multi-phase, of an output not exceeding 750 W	5
85015210	85015210	Other AC motors, multi-phase, of an output not exceeding 7.5 W	5
85016300	85016300	AC generators (alternators), of an output exceeding 375 kVA but not exceeding 750 kVA	0
85016400	85016400	AC generators (alternators), of an output exceeding 750 kVA	0
85021110	85021110	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 75 kVA, AC	0

Nandina 507	Nandina 422	Nandina 422 description	ECUADOR
85021190	85021190	Other generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 75 kVA	0
85021210	85021210	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 75 kVA, but not exceeding 375 kVA, AC	0
85022010	85022010	Generating sets with spark-ignition internal combustion piston engines, AC	0
85022090	85022090	Other generating sets with spark-ignition internal combustion piston engines	0
85023100	85023100	Generating sets, wind-powered	0
85023910	85023910	Generating sets, AC	0
85023990	85023990	Other generating sets	0
85042110	85042110	Liquid dielectric transformers, having a power handling capacity not exceeding 10 kVA	5/15
85042300	85042300	Liquid dielectric transformers, having a power handling capacity exceeding 10 000 kVA	0
85043110	85043110	Transformers having a power handling capacity not exceeding 0.1 kVA	5
85043190	85043190	Other transformers, having a power handling capacity not exceeding 0.1 kVA	5
85043430	85043430	Electrical transformers having a power handling capacity exceeding 10 000 kVA	0
85044010	85044010	Uninterruptible Power Supplies (UPS)	5
85044090	85044090	Other static converters	5
85112090	85112090	Other ignition magnetos; magneto dynamos; magnetic flywheels, excluding those for aircraft engines	5
85141000	85141000	Resistance heated industrial or laboratory furnaces and ovens	5
85151100	85151100	Soldering irons and guns, electric	0
85168000	85168000	Electric heating resistors, other than those of heading No. 85.45	5
85322500	85322500	Other fixed electrical capacitors, with dielectric of paper or plastics	5
85351000	85351000	Fuses for a voltage exceeding 1 000 volts	5
85365090	85365090	Other switches, for a voltage not exceeding 1 000 V	5
85393200	85393200	Mercury or sodium vapour lamps; metal halide lamps	10
87051000	87051000	Crane lorries	5
87052000	87052000	Mobile drilling derricks	5
87054000	87054000	Concrete-mixer lorries	5
87059010	87059010	Road sweeper lorries, water spraying trucks and similar vehicles for cleaning public highways	5
87059020	87059020	Mobile radiological units	5
87059090	87059090	Other special purpose motor vehicles	5
87131000	87131000	Invalid carriages, not mechanically propelled	5
87139000	87139000	Invalid carriages, motorized or otherwise mechanically propelled	5
90049010	90049010	Protective spectacles for work	10
90183120	90183120	Syringes of plastics, with or without needles	5
90183190	90183190	Other syringes, with or without needles	5
90183200	90183200	Tubular metal needles and needles for sutures	5
90261012	90261012	Level gauges, electric or electronic	5
90268019	90268019	Other instruments and apparatus of heading No. 90.26, electric or electronic	0
90268090	90268090	Other instruments and apparatus, other than electric or electronic, for measuring or checking the flow, level, pressure or other variables of liquids or gases	0
94055090	94055090	Other non-electrical lamps and lighting fittings	5
96020010	96020010	Gelatin capsules for medicaments	5
96081021	96081021	Ball point pen tips, whether or not with ball	5

(\*) In accordance with the Ecuador Imports Tariff issued by Executive Order N° 2429: 3 April 2003.

## List of subheadings for Colombia

Nandina 507	Nandina 422	Nandina description 422	COLOMBIA
06031010	06031010	Cut carnations, of a kind suitable for ornamental purposes, fresh	5
06031020	06031020	Cut chrysanthemums, of a kind suitable for ornamental purposes, fresh	5
06031040	06031040	Cut roses, of a kind suitable for ornamental purposes, fresh	5
06031050	06031090	Other cut flowers and flower buds, other than carnations, chrysanthemums, pompons and roses, of a kind suitable for ornamental purposes, fresh	5
06031090	06031090	Other cut flowers and flower buds, other than carnations, chrysanthemums, pompons and roses, of a kind suitable for ornamental purposes, fresh	5
06039000	06039000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	5
17023020	17023020	Glucose syrup, not containing fructose or containing, in the dry state, less than 20% by weight of fructose	20
17023090	17023090	Glucose, not containing fructose or containing, in the dry state, less than 20% by weight of fructose	20
17024010	17024010	Glucose, containing in the dry state at least 20% but less than 50% by weight of fructose	20
17024020	17024020	Glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	20
23099030	23099030	Milk substitutes for feeding calves	5
28151100	28151100	Sodium hydroxide (caustic soda), solid	5
28151200	28151200	Sodium hydroxide in aqueous solution (lye soda)	5
29021100	29021100	Cyclohexane	5
29032100	29032100	Vinyl chloride (chloroethylene)	5
29053100	29053100	Ethylene glycol (ethanediol)	5
29094100	29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	5
29094920	29094920	Triethylene glycol	5
29142210	29142210	Cyclohexanone	5
30031000	30031000	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	5
30032000	30032000	Medicaments containing antibiotics other than penicillin or derivatives thereof, mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	5
30033900	30033900	Other medicaments containing hormones or products other than insulin, but not containing antibiotics, mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	5
30039000	30039000	Other medicaments not containing alkaloids or derivatives thereof, or hormones or other products of heading No. 29.37, or antibiotics, mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale	5
31052000	31052000	Mineral or chemical fertilizers containing the three fertilizing elements: nitrogen, phosphorus and potassium	10
31055100	31055100	Mineral or chemical fertilizers containing the two fertilizing elements: nitrogen and phosphorus, containing nitrate and phosphates	10
32061100	32061100	Containing 80% or more by weight of titanium dioxide, calculated on the dry matter	5
37011000	37011000	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles, for X-ray	5
37013090	37013090	Other plates and film in the flat, with any side exceeding 255 mm, excluding metallic plates for graphic arts	5
38081093	38081099	Other insecticides otherwise put up, not containing pyrethrum, permethrin or cypermethrin or other synthetic pyrethrum substitutes, not put up in forms or packings for retail sale or as articles	0/5
38081094	38081099	Other insecticides otherwise put up, not containing pyrethrum, permethrin or cypermethrin or other synthetic pyrethrum substitutes, not put up in forms or packings for retail sale or as articles	0/5
38081099	38081099	Other insecticides otherwise put up, not containing pyrethrum, permethrin or cypermethrin or other synthetic pyrethrum substitutes, not put up in forms or packings for retail sale or as articles	0/5
38082010	38082010	Fungicides, put up in forms or packings for retail sale or as articles	5
38083010	38083010	Herbicides, anti-sprouting products and plant-growth regulators, put up in forms or packings for retail sale or as articles	5

Nandina 507	Nandina 422	Nandina description 422	COLOMBIA
38122000	38122000	Compound plasticizers for rubber or plastics	15
38123090	38123090	Other compound stabilizers for rubber or plastics	15
39081090	39081090	Polyamide -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms	5
39122010	39122010	Collodions and other solutions and dispersions (emulsions or suspensions)	5
39172990	39172990	Tubes, pipes and hoses, rigid, of other plastics	20
39173100	39173100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20
39173290	39173290	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings, other than artificial guts (sausage casings)	20
39173900	39173900	Other tubes, pipes and hoses, of plastics	20
41044900	41043900	Other bovine leather and equine leather, parchment-dressed or prepared after tanning, other than full grains and full grain splits, and leather of subheading No. 41.08 or 41.09	10
41071900	41043900	Other bovine leather and equine leather, parchment-dressed or prepared after tanning, other than full grains and full grain splits, and leather of subheading No. 41.08 or 41.09	10
41079900	41043900	Other bovine leather and equine leather, parchment-dressed or prepared after tanning, other than full grains and full grain splits, and leather of subheading No. 41.08 or 41.09	10
48025500	48025210	Security paper for cheques, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	5
48025500	48025230	Other security paper, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	5
48025700	48025210	Security paper for cheques, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	5
48025700	48025230	Other security paper, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup>	5
48059110	48056010	Other absorbent paper and paperboard, of a kind used in the manufacture of decorative plastic sheets, weighing 150 g/m <sup>2</sup> or less	5
72083700	72083700	Other flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of 4.75 mm or more but not exceeding 10 mm	5
72083800	72083800	Other flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm	5
72083900	72083900	Other flat rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of less than 3 mm	5
72104100	72104100	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with zinc, other than electrolytically, corrugated,	15
72104900	72104900	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with zinc, other than electrolytically, not corrugated	15
73043100	73043100	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or non-alloy steel, of circular cross-section, cold-drawn or cold-rolled (cold-reduced)	5
74081100	74081100	Wire of refined copper, of which the maximum cross-sectional dimension exceeds 6 mm	0/5
76051100	76051100	Aluminium wire, not alloyed, of which the maximum cross-sectional dimension exceeds 7 mm	10
76052100	76052100	Wire, of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm	10
76072000	76072000	Aluminium foil backed with paper, paperboard, plastics or similar backing materials, of a thickness not exceeding 0.2 mm	15
84099110	84099110	Cylinder blocks and cylinder heads, for spark-ignition internal combustion piston engines	5
84099130	84099130	Connecting-rods	5
84139200	84139200	Parts of liquid elevators	5
84304900	84304900	Boring or sinking machinery, other than self-propelled	5
84775910	84775910	Hydraulic presses for compression-moulding	5
84775990	84775990	Other machinery for moulding or otherwise forming	5
84807110	84807100	Moulds for rubber or plastics, injection or compression types	5
84807190	84807100	Moulds for rubber or plastics, injection or compression types	5

<b>Nandina 507</b>	<b>Nandina 422</b>	<b>Nandina description 422</b>	<b>COLOMBIA</b>
84818080	84818080	Automatic valves and their electrical controls used solely to automate the functioning of mechanical installations, machines and appliances	5
84819000	84819000	Parts of articles of heading No. 84.81	5
85441100	85441100	Winding wire, of copper	15
85441900	85441900	Winding wire, other than of copper	15
85471010	85471010	Bodies for sparking plugs or glow plugs	5
87083920	87083920	Pneumatic braking systems, of the motor vehicles of headings Nos. 87.01 to 87.05	5
87083930	87083930	Hydraulic braking systems, of the motor vehicles of headings Nos. 87.01 to 87.05	5
87083940	87083940	Servo-brakes	5
87089399	87089399	Other clutch parts	5
87089400	87089400	Steering wheels, steering columns and steering boxes, of the motor vehicles of headings Nos. 87.01 to 87.05	5
87089932	87089932	Other hydraulic steering systems, of the motor vehicles of headings Nos. 87.01 to 87.05	5
87089991	87089991	Parts of drive-axles with differential	5
87089992	87089992	Parts of shock-absorbers	5
87089993	87089993	Suspension swivel joints	5
87089994	87089994	Parts of gear boxes	10
87089995	87089999	Other parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05	10
87089999	87089999	Other parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05	10
90183200	90183200	Tubular metal needles and needles for sutures	5
90211010	90211910	Orthopaedic appliances	5
96121000	96121000	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges	20

### List of subheadings for Venezuela

Nandina 507	Nandina 422	Nandina description 422	VENEZUELA
17023020	17023020	Glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	20
17023090	17023090	Other glucose, not containing fructose or containing in the dry state less than 20% by weight of fructose	20
17024010	17024010	Glucose, containing in the dry state at least 20% but less than 50% by weight of fructose	20
17024020	17024020	Glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	20
28092010	28092010	Phosphoric acid	5
29054400	29054400	D-glucitol (sorbitol)	10
29181400	29181400	Citric acid	5
29182210	29182210	O-Acetylsalicylic acid	5
29232000	29232000	Lecithins and other phosphoaminolipids	5
29242910	29242910	Acetyl- <i>p</i> -aminophenol	5
29411010	29411010	Ampicillin (INN) and its salts	5
29411020	29411020	Amoxicillin (INN) and its salts	5
29411030	29411030	Oxacillin (INN), cloxacillin (INN), dicloxacillin (INN) and their salts	5
32021000	32021000	Synthetic organic tanning substances	5
33021010	33021010	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 the food and drinks industry, of an alcoholic strength by volume exceeding 0.5% vol	5
38112110	38112110	Viscosity improvers, whether or not mixed with other additives, containing petroleum oils or oils obtained from bituminous minerals	15
38112120	38112120	Detergents and dispersants, whether or not mixed with other additives, excluding viscosity improvers, containing petroleum oils or oils obtained from bituminous minerals	15
38112190	38112190	Other additives for lubricating oils, containing petroleum oils or oils obtained from bituminous minerals	5
38112900	38112900	Other additives for lubricating oils	5
38246000	38246000	Sorbitol, other than that of subheading No. 2905.44.00	10
39119000	39119000	Polysulphides, polysulphones and other products specified in Note 3 to this Chapter, in primary forms	5
39172990	39172990	Tubes, pipes and hoses, rigid, of other plastics	20
39173100	39173100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20
39173290	39173290	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings	20
40116100	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40116200	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40116300	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40116900	40119100	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread	5
40151100	40151100	Gloves, surgical, of vulcanized rubber other than hard rubber	5
47031100	47031100	Chemical wood pulp, soda or sulphate, other than dissolving grades, unbleached, coniferous	5
47032900	47032900	Chemical wood pulp, soda or sulphate, other than dissolving grades, semi-bleached or bleached, non-coniferous	5
52082100	52082100	Bleached woven fabric, containing 85% or more by weight of cotton, plaine weave, weighing not more than 100 g/m <sup>2</sup>	5/20
59021090	59021090	Tyre cord fabric or high tenacity yarn of nylon or other polyamides, other than rubberized	5
70052110	70052110	Non-wired glass, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground, of a thickness not exceeding 6 mm	15/5
72283000	72283000	Other bars and rods of other alloy steel, not further worked than hot-rolled, hot-drawn or extruded	5
84198999	84198999	Other machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature	5

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