

S.I. 2009 No. 159

Customs Act
Cap. 66

CUSTOMS TARIFF (AMENDMENT) (NO. 9)
ORDER, 2009

The Minister, in exercise of the powers conferred on him by section 25 of the *Customs Act*, makes the following Order:

1. This Order may be cited as the *Customs Tariff (Amendment) (No. 9) Order, 2009*.

2. In this Order,

“Agreement” means the World Trade Agreement on Agriculture to which Barbados is a signatory as of the 14th day of April, 1994;

“Special Safeguard Provision of the Agreement” means the provision set out in paragraph 1(b) of Article 5 of the Agreement.

3. Notwithstanding the rates of duty stated in Part 1 Section A of the *Customs Tariff*, the goods contained in Part I Section B of this Tariff shall be subject to an import duty at the rate of 60 per cent.

4. (1) In order to invoke the Special Safeguard Provision of the Agreement and in accordance with the provisions of paragraph 5 of Article 5 of that Agreement, there shall be paid on the importation of a good set out in Part I of Section C of the Tariff, in addition to the rate of duty payable as set out in Part I of Section A in respect of which no quota allocations have been granted, an additional rate of duty.

(2) The additional rate of duty referred to in sub-paragraph (1) shall be calculated in accordance with the following formulae:

(a) where the difference between the c.i.f. import price of the shipment expressed in terms of the domestic currency

(hereinafter referred to as the “import price”) and the trigger price as defined in sub-paragraph (2) is less than or equal to 10 per cent of the trigger price, no additional duty shall be imposed;

- (b) where the difference between the import price and the trigger price (hereinafter referred to as the “difference”) is greater than 10 per cent but is less than or equal to 40 per cent of the trigger price, the additional duty allowed shall be equal to 30 per cent of the amount by which the difference exceeds 10 per cent;
 - (c) where the difference is greater than 40 per cent but is less than or equal to 60 per cent of the trigger price, the additional duty shall be equal to 50 per cent of the amount by which the difference exceeds 40 per cent, in addition to the duty allowed under paragraph (b);
 - (d) where the difference is greater than 60 per cent but is less than or equal to 75 per cent of the trigger price, the additional duty allowed shall be equal to 70 per cent of the amount by which the difference exceeds 60 per cent, in addition to the duties allowed under paragraphs (b) and (c);
 - (e) where the difference is greater than 75 per cent of the trigger price the additional duty shall be equal to 90 per cent of the amount by which the difference exceeds 75 per cent, in addition to the duties allowed under paragraphs (b), (c) and (d).
- (3) For the purposes of this paragraph,

“reference price” means the average c.i.f. unit value of the good concerned or an appropriate price in terms of the quality of the good and its stage of processing;

“trigger price” means the average 1986 -1988 reference price for the good concerned.

5. Parts I and II of the *Customs Tariff* are revoked and the following substituted:

REVISED

**COMMON EXTERNAL TARIFF
OF THE
CARIBBEAN COMMUNITY**

**BASED ON THE HARMONISED COMMODITY
DESCRIPTION AND CODING SYSTEM (H.S.)
2007**

May 3, 2006

CARIBBEAN COMMUNITY SECRETARIAT

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is essential for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support informed decision-making.

3. The third part of the document focuses on the role of technology in modern data management. It discusses how advanced software solutions can streamline data collection, storage, and analysis, leading to more efficient and accurate results.

4. The fourth part of the document addresses the challenges associated with data security and privacy. It provides guidance on implementing robust security measures to protect sensitive information from unauthorized access and breaches.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of ongoing monitoring and evaluation to ensure that data management practices remain effective and up-to-date.

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GENERAL NOTE

This text of the Common External Tariff of the Caribbean Community established by decision of the Council for Trade and Economic Development (COTED) contains:

- the List of Abbreviations and Symbols used in the publication;
- the Titles of Sections and Chapters;
- General Rules for the Interpretation of the Harmonised System;
- the Schedule of Rates;
- the List of Conditional Duty Exemptions;
- the List of Items Ineligible for Duty Exemption.
- Lists A, C and D in which are set down those items on which the national Customs Tariffs of Member States will carry rates of duty which are different from those in the Schedule of Rates.

The classification structure of the Schedule of Rates is based on the Harmonised Commodity Description and Coding System (Fourth Edition 2007); the Statistical Classification Numbers are based on the Standard International Trade Classification, Third Revision. The units for statistical classification are based on the metric system.

Reference to the pages of the Schedule of Rates is included in the listing of Sections and Chapters to permit easy identification in the Schedule of Rates.

The General Rules for the Interpretation of the Harmonised System provide the principles on which classification under that System is based and are an integral part of the classification structure of the Schedule of Rates.

The rates of duty shown in the Schedule of Rates will be applicable to imports from third countries into the Member States of the Caribbean Community as well as to goods traded among the Member States of the Caribbean Community which do not qualify for Community treatment.

In the Schedule of Rates, the letters A, C and D appear in the column headed rate of duty in several places throughout the Schedule. The inclusion of these letters instead of an actual tariff rate is intended to signify that reference should be made to one of the Lists, A, C and D, in which will be found the agreed Common External Tariff (CET) rates as well as the rates which the individual Member States will be applying pursuant to decisions taken by the Council for Trade and Economic Development.

The List of Conditional Duty Exemptions sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member State free of import duty or at a rate which is lower than that set down in the Schedule of Rates, subject always to the approval of the relevant Competent Authority of the Member State. LDC Member States may apply the facility of conditional duty exemption by the inclusion in their national Customs Tariffs of a 'zero' rate, or a rate lower than that shown in the Schedule of Rates, in accordance with the decision of COTED to so reflect the duty relief. Conditional duty exemption would be accorded to all other items eligible therefor in accordance with the Rules Governing the Application of the List of Conditional Duty Exemptions.

In Part I of the List of Items Ineligible for Duty Exemption are set down those items which will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For use in Industry, Agriculture, Fisheries, Forestry and Mining" (Section I of the List of Conditional Duty Exemptions).

At the same time, the items set down in Parts I and II of the List of Items Ineligible for Duty Exemption will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported "For Other Approved Purposes" (Section XI of the List of Conditional Duty Exemptions), except where the items have been made available as gifts or on a concessionary basis.

The List of Items Ineligible for Duty Exemption includes those items produced in the Caribbean Community in quantities which are considered adequate to justify the application of tariff protection. These items will not be eligible for the grant of exemption from duty (in whole or in part) where they are imported for use in Industry, Agriculture, Fisheries, Forestry and Mining.

Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.

Lists A, C and D provide as follows:

- List A - A list of items on which suspension of the rates of duty in the Schedule of Rates under Article 83 of the Revised Treaty has been granted to Member States for an indefinite period subject to review by COTED, with the rates to be applied by Member States;
- List C - A list of items in respect of which minimum rates of duty have been agreed by COTED, with the actual rates of duty to be applied by individual Member States;
- List D - Parts I and II - Additional items in respect of which Suspension of the CET under Article 83 of the revised Treaty has been granted to St. Kitts and Nevis, other OECS Member States and Belize, with the actual Rates to be applied by those Member States.



ABBREVIATIONS AND SYMBOLS

AC	□	alternating current
ASTM	□	American Society for Testing Materials
Bq	□	becquerel
⁰ C	□	degree(s) Celsius
cc		□ cubic centimetre(s)
cg		□ centigram(s)
cm	□	centimetre(s)
cm ²	□	square centimetre(s)
cm ³	□	cubic centimetre(s)
cN	□	centinewton(s)
360 ⁰	□	360 degrees
DC	□	direct current
g	□	gram(s)
g.v.w. □		gross vehicle weight
Hz	□	hertz
IR		infra-red
kcal	□	kilocalorie(s)
kg	□	kilogram(s)
kgf	□	kilogram force
kN	□	kilonewton(s)
kPa	□	kilopascal(s)
kV		kilovolt(s)
kVA	□	kilovolt(s)-ampere(s)
kvar		kilovolt(s)-ampere(s)-reactive
kW	□	kilowatt(s)
kWh	□	kilowatt hour(s)
l	□	litre(s)
m	□	metre(s)
<i>m</i> -	□	meta-
m ²	□	square metre(s)
m ³	□	cubic metre(s)
μCi	□	microcurie
mg	□	milligram(s)
mm	□	millimetre(s)
mN	□	millinewton(s)
MPa □		megapascal(s)
N	□	newton(s)
No.	□	number
<i>o</i> -	□	ortho-
<i>p</i> -	□	para-

t	<input type="checkbox"/>	tonne(s)
PVC	<input type="checkbox"/>	polyvinyl chloride
r.p.m.	<input type="checkbox"/>	revolutions per minute
u	<input type="checkbox"/>	pieces/items
u(jeu/pack)	<input type="checkbox"/>	packs
UV	<input type="checkbox"/>	ultra-violet
V	<input type="checkbox"/>	volt(s)
vol.	<input type="checkbox"/>	volume
W	<input type="checkbox"/>	watt(s)
%	<input type="checkbox"/>	percent
x°	<input type="checkbox"/>	x degree(s)
2u	<input type="checkbox"/>	pairs
12u	<input type="checkbox"/>	dozens
1,000u	<input type="checkbox"/>	thousands of pieces/items

Examples

1500 g/m ²	<input type="checkbox"/>	means one thousand five hundred grams per square metre
15°C	<input type="checkbox"/>	means fifteen degrees Celsius
1,000 kWh	<input type="checkbox"/>	means one thousand kilowatt hours
1,000 u	<input type="checkbox"/>	means thousands of pieces/items

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GENERAL RULES FOR THE INTERPRETATION OF THE HARMONISED SYSTEM

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
 2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2(b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

-
- (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
 4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
 5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;

- (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
6. For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Sub-heading 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.





SCHEDULE OF RATES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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



CHAPTER I

LIVE ANIMALS

Note.

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



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
01.01	Live horses, asses, mules and hinnies.				
0101.10.00	Pure-bred breeding animals	Free	Free	kg and u	001.51
0101.90.00	Other:				
0101.90.10	Race horses, not for breeding	45%	45%	kg and u	001.5211
0101.90.20	Mules	30%	30%	kg and u	001.5212
0101.90.30	Asses	30%	30%	kg and u	001.5219
0101.90.90	Other	30%	30%	kg and u	001.529
01.02	Live bovine animals.				
0102.10.00	Pure-bred breeding animals:				
0102.10.10	Bulls	Free	Free	kg and u	001.111
0102.10.20	Cows	Free	Free	kg and u	001.112
0102.90.00	Other:				
0102.90.10	Bulls, for breeding	Free	Free	kg and u	001.191
0102.90.20	Bulls, for rearing, weighing not more than 270 kg	Free	Free	kg and u	001.192
0102.90.30	Other, bulls	40%	40%	kg and u	001.193
0102.90.40	Cows, for breeding	Free	Free	kg and u	001.194
0102.90.50	Cows, for rearing, weighing not more than 270 kg	Free	Free	kg and u	001.195
0102.90.60	Other, cows	40%	40%	kg and u	001.196
01.03	Live swine.				
0103.10.00	Pure-bred breeding animals	Free	Free	kg and u	001.31
	Other:				
0103.91.00	Weighing less than 50 kg:				
0103.91.10	For breeding	Free	Free	kg and u	001.391
0103.91.90	Other	40%	40%	kg and u	001.392
0103.92.00	Weighing 50 kg or more:				
0103.92.10	For breeding	Free	Free	kg and u	001.393
0103.92.90	Other	40%	40%	kg and u	001.399
01.04	Live sheep and goats.				
0104.10.00	Sheep:				
0104.10.10	For breeding	Free	Free	kg and u	001.211
0104.10.20	For rearing	40%	40%	kg and u	001.212
0104.10.90	Other	40%	40%	kg and u	001.219
0104.20.00	Goats:				
0104.20.10	For breeding	Free	Free	kg and u	001.221
0104.20.20	For rearing	40%	40%	kg and u	001.222
0104.20.90	Other	40%	40%	kg and u	001.229
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.				
	Weighing not more than 185 g:				
0105.11.00	Fowls of the species <i>Gallus domesticus</i> :				
0105.11.10	For breeding	Free	Free	kg and u	001.411

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0105.11.20	For rearing	184%	184%	kg and u	001.412
0105.12.00	Turkeys:				
0105.12.10	For breeding	Free	Free	kg and u	001.413
0105.12.20	For rearing	184%	184%	kg and u	001.414
0105.19.00	Other:				
0105.19.10	For breeding	Free	Free	kg and u	001.415
0105.19.20	For rearing	40%	40%	kg and u	001.416
0105.19.90	Other	40%	40%	kg and u	001.419
	Other:				
0105.94.00	Fowls of the species <i>Gallus domesticus</i> :				
0105.94.10	Cocks for breeding	Free	Free	kg and u	001.491
0105.94.20	Cocks for rearing	184%	184%	kg and u	001.492
0105.94.30	Hens for breeding	Free	Free	kg and u	001.493
0105.94.40	Hens for rearing	184%	184%	kg and u	001.494
0105.94.90	Other	40%	40%	Kg and u	001.495
0105.99.00	Other:				
0105.99.10	For breeding	Free	Free	kg and u	001.4991
0105.99.20	For rearing	40%	40%	kg and u	001.4992
0105.99.90	Other	40%	40%	kg and u	001.4999
01.06	Other live animals.				
	Mammals:				
0106.11.00	Primates:				
0106.11.10	Monkeys	40%	40%	kg and u	001.9611
0106.11.90	Other	40%	40%	kg and u	001.9619
0106.12.00	Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	40%	kg and u	001.962
0106.19.00	Other	40%	40%	kg and u	001.969
0106.20.00	Reptiles (including snakes and turtles):				
0106.20.10	Turtles	40%	40%	kg and u	001.931
0106.20.90	Other	40%	40%	kg and u	001.939
	Birds:				
0106.31.00	Birds of prey	40%	40%	kg and u	001.991
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos).	40%	40%	kg and u	001.97
0106.39.00	Other:				
0106.39.10	Pigeons	40%	40%	kg and u	001.92
0106.39.90	Other birds	40%	40%	kg and u	001.98
0106.90.00	Other:				
0106.90.10	Bees for breeding	Free	Free	kg and u	001.91
0106.90.30	Dogs	40%	40%	kg and u	001.94

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0106.90.40	Cats	40%	40%	kg and u	001.95
0106.90.90	Other	40%	40%	kg and u	001.99

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CHAPTER 2
MEAT AND EDIBLE MEAT OFFAL

Note.

1. This Chapter does not cover:
 - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
 - (b) Guts, bladders or stomachs of animals (heading 0504.00) or animal blood (heading 05.11 or 30.02); or
 - (c) Animal fat, other than products of heading 0209.00.00 (Chapter 15).



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	UNIT(S)	SITC REV 3
02.01	Meat of bovine animals, fresh or chilled.			
0201.10.00	Carcasses and half-carcasses	30%	kg	011.111
0201.20.00	Other cuts with bone in:			
0201.20.10	Brisket	30%	kg	011.112
0201.20.90	Other	30%	kg	011.119
0201.30.00	Boneless:			
0201.30.10	Tenderloin	30%	kg	011.121
0201.30.20	Sirloin	30%	kg	011.122
0201.30.30	Minced (Ground)	Free	kg	011.123
0201.30.90	Other	Free	kg	011.129
02.02	Meat of bovine animals, frozen.			
0202.10.00	Carcasses and half-carcasses	30%	kg	011.211
0202.20.00	Other cuts with bone in:			
0202.20.10	Brisket	30%	kg	011.212
0202.20.90	Other	30%	kg	011.219
0202.30.00	Boneless:			
0202.30.10	Tenderloin	30%	kg	011.221
0202.30.20	Sirloin	30%	kg	011.222
0202.30.30	Minced (Ground)	Free	kg	011.223
0202.30.90	Other	Free	kg	011.229
02.03	Meat of swine, fresh chilled or frozen.			
	Fresh or chilled:			
0203.11.00	Carcasses and half-carcasses	184%	kg	012.211
0203.12.00	Hams, shoulders and cuts thereof with bone in	184%	kg	012.212
0203.19.00	Other	184%	kg	012.219
	Frozen:			
0203.21.00	Carcasses and half-carcasses	184%	kg	012.221
0203.22.00	Hams, shoulders and cuts thereof with bone in	184%	kg	012.222
0203.29.00	Other	184%	kg	012.229
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00	Carcasses and half-carcasses of lamb, fresh or Chilled	Free	kg	012.111
	Other meat of sheep, fresh or chilled:	Free		
0204.21.00	Carcasses and half-carcasses	Free	kg	012.112
0204.22.00	Other cuts with bone in	Free	kg	012.113
0204.23.00	Boneless	Free	kg	012.114
0204.30.00	Carcasses and half-carcasses of lamb, frozen	Free	kg	012.121
	Other meat of sheep, frozen:	Free		
0204.41.00	Carcasses and half-carcasses	Free	kg	012.122
0204.42.00	Other cuts with bone in	Free	kg	012.123
0204.43.00	Boneless	Free	kg	012.124

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	UNIT(S)	SITC REV 3
0204.50.00	Meat of goats	Free	kg	012.13
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	40%	kg	012.4
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10.00	Of bovine animals, fresh or chilled	5%	kg	012.51
	Of bovine animals, frozen:			
0206.21.00	Tongues	5%	kg	012.521
0206.22.00	Livers	5%	kg	012.522
0206.29.00	Other	5%	kg	012.529
0206.30.00	Of swine, fresh or chilled	5%	kg	012.53
	Of swine frozen:			
0206.41.00	Livers	5%	kg	012.541
0206.49.00	Other:			
0206.49.10	Pig trotters	5%	kg	012.542
0206.49.90	Other	5%	kg	012.549
0206.80.00	Other, fresh or chilled	5%	kg	012.55
0206.90.00	Other, frozen	5%	kg	012.56
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	Of fowls of the species <i>Gallus domesticus</i> :			
0207.11.00	Not cut in pieces, fresh or chilled	184%	kg	012.311
0207.12.00	Not cut in pieces, frozen	184%	kg	012.321
0207.13.00	Cuts and offal, fresh or chilled:			
0207.13.00.100	Cuts, fresh or chilled	184%	kg	012.341
0207.13.00.900	Offal, fresh or chilled	40%	kg	012342
0207.14.00	Cuts and offal, frozen:			
0207.14.10	Backs and necks	40%	kg	012.351
0207.14.20	Wings	184%	kg	012.352
0207.14.30	Livers	40%	kg	012.353
0207.14.90	Other:			012.354
0207.14.90.100	Other cuts, frozen	184%	Kg	
0207.14.90.900	Offal, frozen	40%	kg	
	Of turkeys:			
0207.24.00	Not cut in pieces, fresh or chilled	184%	kg	012.312
0207.25.00	Not cut in pieces, frozen	184%	kg	012.322
0207.26.00	Cuts and offal, fresh or chilled	184%	kg	012.342
0207.27.00	Cuts and offal, frozen:			
0207.27.10.00	Backs, necks and wings:			012.355
0207.27.10.100	Wings	110%	Kg	
0207.27.10.900	Backs and necks	40%	kg	

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	UNIT(S)	SITC REV 3
0207.27.90	Other	184%	kg	012.356
0207.32.00	Of ducks, geese or guinea fowls: Not cut in pieces, fresh or chilled:			
0207.32.00.100	Ducks, not cut in pieces, fresh or chilled	40%	kg	012.3131
0207.32.00.900	Other, not cut in pieces, fresh or chilled	40%	kg	012.3139
0207.33.00	Not cut in pieces, frozen			
0207.33.00.100	Ducks, not cut in pieces, frozen	40%	kg	012.3231
0207.33.00.900	Other, not cut in pieces, frozen	40%	kg	012.3239
0207.34.00	Fatty livers, fresh or chilled	40%	kg	012.33
0207.35.00	Other, fresh or chilled	40%	kg	012.343
0207.36.00	Other, frozen	40%	kg	012.359
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10.00	Of rabbits or hares	40%	kg	012.91
0208.30.00	Of primates	40%	kg and u	012.98
0208.40.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	40%	kg	012.93
0208.50.00	Of reptiles (including snakes and turtles)	40%	kg	012.94
0208.90.00	Other:			
0208.90.10	Edible meat offal	40%	kg	012.991
0208.90.20	Frogs' legs	40%	kg	012.92
0208.90.90	Other	40%	kg	012.999
0209.00.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	kg	411.31
02.10	Meat and edible meat offal, salted in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	Meat of swine:			
0210.11.00	Hams, shoulders and cuts thereof, with bone in	184%	kg	016.11
0210.12.00	Bellies (streaky) and cuts thereof:			
0210.12.10	Bacon	184%	kg	016.121
0210.12.90	Other	20%	kg	016.129
0210.19.00	Other:			
0210.19.10	Salted or in brine	5%	kg	016.191
0210.19.90	Other	20%	kg	016.199
0210.20.00	Meat of bovine animals:			
0210.20.10	Salted or in brine	5%	kg	016.811
0210.20.20	Dried	20%	kg	016.812
0210.20.30	Smoked	20%	kg	016.813

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	UNIT(S)	SITC REV 3
0210.91.00	Other, including edible flours and meals of meat or meat offal: Of primates	20%	kg	016.895
0210.92.00	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	20%	kg	016.896
0210.93.00	Of reptiles (including snakes and turtles)	20%	kg	016.897
0210.99.00	Other	20%	kg	016.894

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CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND
OTHER AQUATIC INVERTEBRATES

Notes.

1. This Chapter does not cover:
 - (a) Mammals of heading 01.06;
 - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - (c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
 - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
03.01	Live Fish			
0301.10.00	Ornamental fish:			
0301.10.10	For breeding	Free	kg and u	034.111
0301.10.90	Other	40%	kg and u	034.112
	Other live fish:			
0301.91.00	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>)	40%	kg	034.113
0301.92.00	Eels (<i>Anguilla spp.</i>)	40%	kg	034.114
0301.93.00	Carp	40%	kg	034.115
0301.94.00	Bluefin tunas (<i>Thunnus thunnus</i>)	40%	kg	034.117
0301.95.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.118
0301.99.00	Other:			
0301.99.10	For breeding	Free	kg	034.116
0301.99.90	Other	40%	kg	034.119
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04			
	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>)	40%	kg	034.121
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>)	40%	kg	034.122
0302.19.00	Other 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:	40%	kg	034.129
0302.21.00	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	40%	kg	034.131
0302.22.00	Plaice (<i>Pleuronectes platessa</i>)	40%	kg	034.132
0302.23.00	Sole (<i>Solea spp.</i>)	40%	kg	034.133
0302.29.00	Other	40%	kg	034.139

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	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>):			
0302.31.10	For processing	Free	kg	034.141
0302.31.90	Other	40%	kg	034.142
0302.32.00	Yellowfin tunas (<i>Thunnus albacares</i>):			
0302.32.10	For processing	Free	kg	034.143
0302.32.90	Other:			
0302.32.90.100	Yellowfin tunas fresh or chilled	145%	kg	034.144
0302.32.90.900	Other Yellowfin tunas fresh or chilled	10%	kg	034.144
0302.33.00	Skipjack or stripe-bellied bonito	40%	kg	034.145
0302.34.00	Bigeye tunas (<i>Thunnus obesus</i>)	40%	kg	034.146
0302.35.00	Bluefin tunas (<i>Thunnus thynnus</i>)	40%	kg	034.147
0302.36.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.148
0302.39.00	Other	40%	kg	034.149
0302.40.00	Herrings (<i>Cluppea harengus</i> , <i>Clupea pallasii</i>), excluding livers and roes:			
0302.40.10	For processing	Free	kg	034.151
0302.40.90	Other	40%	kg	034.152
0302.50.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), excluding liver and roes:			
0302.50.10	For processing	Free	kg	034.161
0302.50.90	Other	40%	kg	034.169
0302.61.00	Other fish, excluding livers and roes:			
	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):			
0302.61.10	For processing	Free	kg	034.153
0302.61.90	Other	40%	kg	034.159
0302.62.00	Haddock (<i>Melanogrammus aeglefinus</i>):			
0302.62.10	For processing	Free	kg	034.181
0302.62.90	Other	40%	kg	034.182
0302.63.00	Coalfish (<i>Pollachius virens</i>)	40%	kg	034.183
0302.64.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
0302.64.10	For processing	Free	kg	034.171
0302.64.90	Other	40%	kg	034.179
0302.65.00	Dogfish and other sharks	40%	kg	034.184

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0302.66.00	Eels (<i>Anguilla spp.</i>)	40%	kg	034.184
0302.67.00.00	Swordfish (<i>Xiphias gladius</i>):			
0302.67.00.100	Swordfish (<i>Xiphias gladius</i>)	145%	kg	034.1851
0302.67.00.900	Swordfish (<i>Xiphias gladius</i>)	40%	kg	034.1852
0302.68.00	Toothfish (<i>Dissostichus spp.</i>)	40%	kg	034.1859
0302.69.00	Other :			
0302.69.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.186
0302.69.20.00	Snapper, croaker, grouper, dolphin, bangamary and sea trout:			
0302.69.20.100	Dolphin (<i>Coryphaena hippurus</i>)	145%	kg	034.187
0302.69.20.200	Dolphin, fresh or chilled	10%	kg	034.187
0302.69.20.900	Snapper, croaker, grouper, bangamary and sea trout	40%	kg	034.187
0302.69.30	Flying fish	145%	kg	034.188
0302.69.90.00	Other:			
0302.69.90.100	Kingfish (<i>Acanathocybium solandri</i>), Blue marlin (<i>Makaira nigricans</i>), White marlin (<i>Tetrapturus albidus</i>), Atlantic sailfish (<i>Isotiophorus Albicans</i>), Longbill spearfish (<i>Tetrapturus pfluegeri</i>)	145%	kg	034.189
0302.69.90.900	Other	40%	kg	034.189
0302.70.00	Livers and roes	40%	kg	034.19
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04			
	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), excluding livers and roes:			
0303.11.00	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	40%	kg	034.2111
0303.19.00	Other	40%	kg	034.2119
0303.21.00	Other salmonidae, excluding livers and roes: 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>)	40%	kg	034.212

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0303.22.00	Atlantic salmon (<i>Salmo Salar</i>) and Danube Salmon (Hucho hucho)	40%	kg	034.213
0303.29.00	Other	40%	kg	034.219
0303.31.00	Flat Fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae</i>), excluding livers and roes:			
	Halibut (<i>Reinhardtius hippoglossoides, Hippoglossus Hippoglossus, Hippoglossus stenolepis</i>)	40%	kg	034.221
0303.32.00	Plaice (<i>Pleuronectes platessa</i>)	40%	kg	034.222
0303.33.00	Sole (<i>Solea spp.</i>)	40%	kg	034.223
0303.39.00	Other	40%	kg	034.229
0303.41.00	Tunas (of the genus <i>Thunnus</i>) skipjack or stripe-bellied bonito (<i>Euthynnus(Katsuwonus) pelamis</i>), excluding livers and roes:			
	Albacore or longfinned tunas (<i>Thunnus alalunga</i>):			
0303.41.10	For processing	Free	kg	034.231
0303.41.90	Other	40%	kg	034.232
0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>):			
0303.42.10	For processing	Free	kg	034.233
0303.42.90	Other:			
0303.42.90.100	Yellowfin tunas frozen	10%	kg	034.234
0303.42.90.900	Other Yellowfin tunas frozen	145%	kg	034.234
0303.43.00	Skipjack or stripe-bellied bonito	40%	kg	034.235
0303.44.00	Bigeye tunas (<i>Thunnus obesus</i>)	40%	kg	034.236
0303.45.00	Bluefin tunas (<i>Thunnus thynnus</i>)	40%	kg	034.237
0303.46.00	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	40%	kg	034.238
0303.49.00	Other	40%	kg	034.239
0303.51.00	Herrings (<i>Clupea harengus, Clupea pallasii</i>) and cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>), excluding livers and roes:			
	Herrings (<i>Clupea harengus, Clupea pallasii</i>):			
0303.51.10	For processing	Free	kg	034.241
0303.51.90	Other	40%	kg	034.242
0303.52.00	Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>):			
0303.52.10	For processing	Free	kg	034.251
0303.52.90	Other	40%	kg	034.259

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0303.61.00	Swordfish (<i>Xiphias gladius</i>) and toothfish (<i>Dissostichus spp</i>) excluding livers and roes:			
0303.61.10	Swordfish (<i>Xiphias gladius</i>):			
0303.61.10	For processing	Free	kg	034.2811
0303.61.90	Other	40%	kg	034.2819
0303.62.00	Toothfish (<i>Dissostichus spp</i>):			
0303.62.10	For processing	Free	kg	034.2821
0303.62.90	Other	40%	kg	034.2829
0303.71.00	Other fish, excluding livers and roes:			
0303.71.10	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), Sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>):			
0303.71.10	For processing	Free	kg	034.242
0303.71.90	Other	40%	kg	034.249
0303.72.00	Haddock (<i>Melanogrammus aeglefinus</i>):			
0303.72.10	For processing	Free	kg	034.281
0303.72.90	Other	40%	kg	034.282
0303.73.00	Coalfish (<i>Pollachius virens</i>)	40%	kg	034.283
0303.74.00	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>):			
0303.74.10	For processing	Free	kg	034.261
0303.74.90	Other	40%	kg	034.269
0303.75.00	Dogfish and other sharks	40%	kg	034.284
0303.76.00	Eels (<i>Anguilla spp.</i>)	40%		034.285
0303.77.00	Sea bass (<i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i>)	40%	kg	034.286
0303.78.00	Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>):			
0303.78.10	For processing	Free	kg	034.271
0303.78.90	Other	40%	kg	034.279
0303.79.00	Other:			
0303.79.10	Alewives, saithe, pollock, and hake, for processing	Free	kg	034.287
0303.79.20	Snapper, croaker, grouper, dolphin, bangamary and sea trout:			
0303.79.20.100	Dolphin (<i>Coryphaena hippurus</i>)	145%	kg	034.288
0303.79.20.900	Snapper, croaker, grouper, bangamary and sea trout	40%	kg	034.288
0303.79.30	Flying fish	145%	kg	034.2891
0303.79.90	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0303.79.90.100	Kingfish (<i>Acanathocybium solandri</i>),Blue marlin (<i>Makaira nigricans</i>),White marlin (<i>Tetrapturus albidus</i>), Atlantic sailfish (<i>Isotiophorus Albicans</i>), Longbill spearfish (<i>Tetrapturus pfluegeri</i>)	145%	kg	034.2899
0303.79.90.900	Other	40%	kg	034.2899
0303.80.00	Livers and roes:			
0303.80.10	Livers	40%	kg	034.291
0303.80.20	Roes	40%	kg	034.292
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	Fresh or chilled:			
0304.11.00	Swordfish (<i>Xiphias gladius</i>)	145%	kg	034.512
0304.12.00	Toothfish (<i>Dissostichus spp</i>)	40%	kg	034.513
0304.19.00	Other:			
0304.19.10	Fillets of flying fish	145%	kg	034.511
0304.19.90	Other:			
0304.19.90.100	Fillets of Dolphin (<i>Coryphaena hippurus</i>)	145%	kg	034.5191
0304.19.90.200	Kingfish (<i>Acanathocybium solandri</i>),Blue marlin (<i>Makaira nigricans</i>),White marlin (<i>Tetrapturus albidus</i>), Atlantic sailfish (<i>Isotiophorus Albicans</i>), Longbill spearfish (<i>Tetrapturus pfluegeri</i>)	145%	kg	034.5192
0304.19.90.300	Fillets of yellow fin tunas(<i>Thunnus albacares</i>)	145%	kg	034.5193
0304.19.90.400	Fillets of Swordfish (<i>Xiphias gladius</i>)	145%	kg	034.5194
0304.19.90.900	Other	40%	kg	034.5199
	Frozen fillets:			
0304.21.00	Swordfish (<i>Xiphias gladius</i>)	145%	kg	034.42
0304.22.00	Toothfish (<i>Dissostichus spp</i>)	40%	kg	034.43
0304.29.00	Other:			
0304.29.10	Flying fish	145%	kg	034.41
0304.29.90	Other:			
0304.29.90.100	Fillets of Dolphin (<i>Coryphaena hippurus</i>)	145%	kg	034.491
0304.29.90.200	Kingfish (<i>Acanathocybium solandri</i>),Blue marlin (<i>Makaira nigricans</i>),White marlin (<i>Tetrapturus albidus</i>), Atlantic sailfish (<i>Isotiophorus Albicans</i>), Longbill spearfish (<i>Tetrapturus pfluegeri</i>)	145%	kg	034.492
0304.29.90.300	Fillets of yellow fin tunas(<i>Thunnus albacares</i>)	145%	kg	034.493
0304.29.90.900	Other	40%	kg	034.499
	Other:			
0304.91.00	Swordfish (<i>Xiphias gladius</i>)	40%	kg	034.551

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0304.92.00	Toothfish (<i>Dissostichus spp</i>)	40%	kg	034.552
0304.99.00	Other	40%	kg	034.559
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10.00	Flours, meals and pellets of fish, fit for human consumption	20%	kg	035.5
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine	20%	kg	035.4
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked	20%	kg	035.12
	Smoked fish, including fillets:			
0305.41.00	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%	kg	035.31
0305.42.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30%	kg	035.32
0305.49.00	Other:			
0305.49.10	Cod, mackerel and alewives	30%	kg	035.33
0305.49.90	Other	20%	kg	035.39
	Dried fish, whether or not salted but not smoked:			
0305.51.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg	035.11
0305.59.00	Other:			
0305.59.10	Mackerel	Free	kg	035.131
0305.59.20	Herring, alewives, saithe, pollock, haddock and hake	Free	kg	035.132
0305.59.90	Other	20%	kg	035.139
	Fish, salted but not dried or smoked and fish in brine:			
0305.61.00	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Free	kg	035.291
0305.62.00	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Free	kg	035.21
0305.63.00	Anchovies (<i>Engraulis spp.</i>)	20%	kg	035.22

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0305.69.00	Other:			
0305.69.10	Mackerel	Free	kg	035.292
0305.69.20	Alewives, saithe, pollock, haddock and hake	Free	kg	035.293
0305.69.90	Other	20%	kg	035.299
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
	Frozen:			
0306.11.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	40%	kg	036.191
0306.12.00	Lobsters (<i>Homarus spp.</i>)	40%	kg	036.192
0306.13.00	Shrimps and prawns	40%	kg	036.11
0306.14.00	Crabs	40%	kg	036.193
0306.19.00	Other, including flours, meals and pellets of Crustaceans, fit for human consumption:			
0306.19.10	Conch	40%	kg	036.194
0306.19.20	Other Crustaceans	40%	kg	036.195
0306.19.90	Other	40%	kg	036.199
	Not frozen:			
0306.21.00	Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):			
0306.21.10	Live, for breeding or rearing	Free	kg	036.21
0306.21.90	Other	40%	kg	036.22
0306.22.00	Lobsters (<i>Homarus spp.</i>):			
0306.22.10	Live for breeding or rearing	Free	kg	036.23
0306.22.90	Other	40%	kg	036.24
0306.23.00	Shrimps and prawns:			
0306.23.10	Live, for breeding or rearing	Free	kg	036.251
0306.23.20	Cultured	40%	kg	036.252
0306.23.30	Wild	40%	kg	036.253
0306.24.00	Crabs	40%	kg	036.254
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.29.10	Live for breeding or rearing	Free	kg	036.27
0306.29.20	Conch	40%	kg	036.28
0306.29.90	Other	40%	kg	036.29

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption.			
0307.10.00	Oysters:			
0307.10.10	For breeding or rearing	Free	kg	036.311
0307.10.90	Other	40%	kg	036.319
	Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21.00	Live, fresh or chilled	40%	kg	036.351
0307.29.00	Other	40%	kg	036.391
	Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):			
0307.31.00	Live, fresh or chilled	40%	kg	036.352
0307.39.00	Other	40%	kg	036.392
	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	40%	kg	036.331
0307.49.00	Other	40%	kg	036.371
	Octopus (<i>Octopus spp.</i>):			
0307.51.00	Live, fresh or chilled	40%	kg	036.332
0307.59.00	Other	40%	kg	036.379
0307.60.00	Snails, other than sea snails	40%	kg	036.356
	Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91.00	Live, fresh or chilled:			
0307.91.10	Live, for breeding or rearing	Free	kg	036.354
0307.91.90	Other	40%	kg	036.359
0307.99.00	Other:			
0307.99.10	Sea-eggs	40%	kg	036.393
0307.99.90	Other	40%	kg	036.399

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CHAPTER 4

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

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.05:
 - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.
 - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39% or more but less than 80% by weight.
3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
 - (a) a milkfat content, by weight of the dry matter, of 5% or more;
 - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

- (c) they are moulded or capable of being moulded.
4. This Chapter does not cover:
- (a) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 3504.00.00).

Subheading Notes.

1. For the purposes of subheading 0404.10.00, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10.00 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90.00).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter:			
0401.10.00	Of a fat content, by weight, not exceeding 1%	141%	kg	022.11
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	141%	kg	022.12
0401.30.00	Of a fat content, by weight, exceeding 6%	141%	kg	022.13
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight not exceeding 1.5%	141%	kg	022.21
	In powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%:			
0402.21.00	Not containing added sugar or other sweetening matter	141%	kg	022.221
0402.29.00	Other	141%	kg	022.229
	Other:			
0402.91.00	Not containing added sugar or other sweetening matter	141%	kg	022.23
0402.99.00	Other:			
0402.99.10	Condensed milk	Free	kg	022.241
0402.99.90	Other	20%	kg	022.249
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10.00	Yogurt	20%	kg	022.31
0403.90.00	Other	10%	kg	022.32

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	022.41
0404.90.00	Other	5%	kg	022.49
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	Butter:			
0405.10.10	Fresh Butter	10%	kg	023.01
0405.10.20	Salted Butter	10%	kg	023.02
0405.20.00	Dairy spreads	20%	kg	023.03
0405.90.00	Other:			
0405.90.10	Butter fat and butter oil	5%	kg	023.04
0405.90.20	Ghee	10%	kg	023.05
0405.90.90	Other butter fats and oils from milk, dairy Spread	10%	kg	023.09
04.06	Cheese and curd.			
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd	Free	kg	024.91
0406.20.00	Grated or powdered cheese, of all kinds	Free	kg	024.1
0406.30.00	Processed cheese, not grated or powdered	Free	kg	024.2
0406.40.00	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	Free	kg	024.3
0406.90.00	Other cheese	Free	kg	024.99
0407.00	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.00.10	Hatching eggs, for breeder flock	Free	kg	025.11
0407.00.20	Hatching eggs, not for breeder flock	30%	kg	025.12

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0407.00.30	Other fresh eggs	135%	kg	025.13
0407.00.90	Other	135%	kg	025.19
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	Egg yolks:			
0408.11.00	Dried	40%	kg	025.211
0408.19.00	Other	40%	kg	025.221
	Other:			
0408.91.00	Dried	40%	kg	025.219
0408.99.00	Other	40%	kg	025.229
0409.00.00	Natural honey.	40%	kg	061.6
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	40%	kg	098.92

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CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover:
 - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
 - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
 - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
 - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 0501.00.00, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	5%	kg	291.91
05.02	Pigs', hogs', or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.				
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste Thereof	5%	5%	kg	291.921
0502.90.00	Other	5%	5%	kg	291.929
[05.03]					
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried and smoked.				
0504.00.10	Tripe	5%	5%	kg	291.931
0504.00.20	Sausage casings	5%	5%	kg	291.932
0504.00.90	Other	5%	5%	kg	291.939
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.				
0505.10.00	Feathers of a kind used for stuffing; down	5%	5%	kg	291.951
0505.90.00	Other	5%	5%	kg	291.959
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.				
0506.10.00	Ossein and bones treated with acid	5%	Free	kg	291.111
0506.90.00	Other	5%	Free	kg	291.119
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.				
0507.10.00	Ivory; ivory powder and waste	5%	5%	kg	291.161
0507.90.00	Other	5%	5%	kg	291.169

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0508.00.00	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.	5%	5%	kg	291.115
[05.09]					
0510.00.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	Free	kg	291.98
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.				
0511.10.00	Bovine semen	Free	Free	kg	291.94
	Other:				
0511.91.00	Products of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of Chapter 3:				
0511.91.10	Fish waste	5%	5%	kg	291.961
0511.91.90	Other	Free	Free	kg	291.969
0511.99.00	Other	Free	Free	kg	291.99

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SECTION II
VEGETABLE PRODUCTS

Note.

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



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

Notes.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.				
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Free	Free	kg and u	292.611
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:				
0601.20.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower	Free	Free	kg and u	292.612
0601.20.20	Chicory plants	Free	Free	kg and u	292.613
0601.20.90	Other	5%	5%	kg and u	292.619
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.				
0602.10.00	Unrooted cuttings and slips	Free	Free	kg and u	292.691
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Free	Free	kg and u	292.692
0602.30.00	Rhododendrons and azaleas, grafted or not	Free	Free	kg and u	292.693
0602.40.00	Roses, grafted or not	Free	Free	kg and u	292.694
0602.90.00	Other:				
0602.90.10	Banana plants	15%	15%	kg	292.695
0602.90.20	Coconut plants	15%	15%	kg	292.696
0602.90.30	Cocoa plants	15%	15%	kg	292.697
0602.90.40	Citrus plants	15%	15%	kg	292.698
0602.90.90	Other	Free	Free	kg	292.699
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
	Fresh:				
0603.11.00	Roses	40%	40%	kg	292.7111
0603.12.00	Carnations	40%	40%	kg	292.7112
0603.13.00	Orchids	40%	40%	kg	292.7113
0603.14.00	Chrysanthemums	40%	40%	kg	292.7114
0603.19.00	Other:				
0603.19.10	Anthuriums	40%	40%	kg	292.7115
0603.19.20	Ginger lilies	40%	40%	kg	292.7116

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0603.19.30	Gerberas	40%	40%	kg	292.7117
0603.19.40	Heliconias (<i>Heliconia spp.</i>)	40%	40%	kg	292.7118
0603.19.90	Other	40%	40%	kg	292.7119
0603.90.00	Other	40%	40%	kg	292.719
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
0604.10.00	Mosses and lichens	40%	40%	kg	292.721
	Other:				
0604.91.00	Fresh	40%	40%	kg	292.722
0604.99.00	Other	40%	40%	kg	292.729



CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Notes.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
07.01	Potatoes, fresh or chilled.				
0701.10.00	Seed	Free	Free	kg	054.11
0701.90.00	Other	30%	30%	kg	054.19
0702.00.00	Tomatoes, fresh or chilled.	199%	199%	kg	054.4
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				
0703.10.00	Onions and shallots:				
0703.10.10	Onions	216%	216%	kg	054.511
0703.10.20	Shallots (eschallots)	109%	109%	kg	054.512
0703.20.00	Garlic	Free	Free	kg	054.521
0703.90.00	Leeks and other alliaceous vegetables	40%	40%	kg	054.529
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
0704.10.00	Cauliflowers and headed broccoli:				
0704.10.10	Cauliflowers	109%	109%	kg	054.531
0704.10.90	Other	Free	Free	kg	054.532
0704.20.00	Brussels sprouts	40%	40%	kg	054.533
0704.90.00	Other:				
0704.90.10	Cabbages	109%	109%	kg	054.534
0704.90.90	Other	40%	40%	kg	054.539
07.05	Lettuce (<i>Lactuca stavia</i>) and chicory (<i>Chichorium spp.</i>), fresh or chilled				
0705.11.00	Lettuce:				
0705.11.00	Cabbage lettuce (head lettuce)	109%	109%	kg	054.541
0705.19.00	Other	109%	109%	kg	054.542
0705.21.00	Chicory:				
0705.21.00	Witloof chicory (<i>Chichorium intybus var foliosum</i>)	40%	40%	kg	054.543
0705.29.00	Other	40%	40%	kg	054.549
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
0706.10.00	Carrots and turnips:				
0706.10.10	Carrots	109%	109%	kg	054.551
0706.10.90	Other	40%	40%	kg	054.552
0706.90.00	Other:				
0706.90.10	Beets	109%	109%	kg	054.553

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0706.90.90	Other	40%	40%	kg	054.559
0707.00	Cucumbers and gherkins, fresh or chilled.				
0707.00.10	Cucumbers	109%	109%	kg	054.561
0707.00.20	Gherkins	40%	40%	kg	054.562
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.				
0708.10.00	Peas (<i>Pisum Sativum</i>):				
0708.10.10	Pigeon peas	109%	109%	kg	054.571
0708.10.20	Blackeye peas	40%	40%	kg	054.572
0708.10.90	Other	40%	40%	kg	054.573
0708.20.00	Beans (<i>Vigna spp, Phaseolus spp.</i>):				
0708.20.10	String beans	109%	109%	kg	054.574
0708.20.20	Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>)	40%	40%	kg	054.575
0708.20.90	Other	40%	40%	kg	054.576
0708.90.00	Other leguminous vegetables	40%	40%	kg	054.579
07.09	Other vegetables, fresh or chilled.				
0709.20.00	Asparagus	40%	40%	kg	054.592
0709.30.00	Aubergines (egg-plants)	160%	160%	kg	054.593
0709.40.00	Celery other than celeriac	40%	40%	kg	054.594
	Mushrooms and truffles:				
0709.51.00	Mushrooms of the genus <i>Agaricus</i>	40%	40%	kg	054.581
0709.59.00	Other	40%	40%	kg	054.589
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
0709.60.10	Sweet peppers	160%	160%	kg	054.595
0709.60.90	Other	40%	40%	kg	054.596
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach)	40%	40%	kg	054.597
0709.90.00	Other:				
0709.90.10	Zucchini	40%	40%	kg	054.598
0709.90.20	Ochroes	160%	160%	kg	054.5991
0709.90.30	Pumpkins	160%	160%	kg	054.5992
0709.90.40	Sweet corn (corn on the cob)	160%	160%	kg	054.5993
0709.90.90	Other	40%	40%	kg	054.5999

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.				
0710.10.00	Potatoes	30%	30%	kg	054.691
	Leguminous vegetables, shelled or unshelled:				
0710.21.00	Peas (<i>Pisum Sativum</i>):				
0710.21.10	Garden peas for use in industry	5%	5%	kg	054.692
0710.21.20	Other peas for use in industry	5%	5%	kg	054.693
0710.21.90	Other	160%	160%	kg	054.694
0710.22.00	Beans (<i>Vigna spp., Phaseolus spp.</i>):				
0710.22.10	String beans, for use in industry	5%	5%	kg	054.695
0710.22.20	Other beans for use in industry	5%	5%	kg	054.696
0710.22.90	Other	160%	160%	kg	054.697
0710.29.00	Other:				
0710.29.10	For use in industry	5%	5%	kg	054.6981
0710.29.90	Other	160%	160%	kg	054.6982
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach):				
0710.30.10	For use in industry	5%	5%	kg	054.6983
0710.30.90	Other	160%	160%	kg	054.6984
0710.40.00	Sweet corn:				
0710.40.10	For use in industry	5%	5%	kg	054.611
0710.40.90	Other	160%	160%	kg	054.619
0710.80.00	Other vegetables:				
0710.80.10	Beets, for use in industry	5%	5%	kg	054.6985
0710.80.20	Beets, other	160%	160%	kg	054.6986
0710.80.30	Carrots, for use in industry	5%	5%	kg	054.6987
0710.80.40	Carrots, other	160%	160%	kg	054.6988
0710.80.80	Other, for use in industry	5%	5%	kg	054.6989
0710.80.90	Other	160%	160%	kg	054.6991
0710.90.00	Mixtures of vegetables:				
0710.90.10	For use in industry	5%	5%	kg	054.6992
0710.90.90	Other	160%	160%	kg	054.6999

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
0711.20.00	Olives	5%	5%	kg	054.72
0711.40.00	Cucumbers and gherkins	5%	5%	kg	054.74
	Mushrooms and truffles:				
0711.51.00	Mushrooms of the genus <i>Agaricus</i>	5%	5%	kg	054.75
0711.59.00	Other	5%	5%	kg	054.76
0711.90.00	Other vegetables; mixtures of vegetables	5%	5%	kg	054.79
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
0712.20.00	Onions	5%	5%	kg	056.12
	Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:				
0712.31.00	Mushrooms of the genus <i>Agaricus</i>	5%	5%	kg	056.14
0712.32.00	Wood ears (<i>Auricularia spp.</i>)	5%	5%	kg	056.15
0712.33.00	Jelly fungi (<i>Tremella spp.</i>)	5%	5%	kg	056.16
0712.39.00	Other	5%	5%	kg	056.139
0712.90.00	Other vegetables; mixtures of vegetables:				
0712.90.10	Sweet corn, for sowing	Free	Free	kg	056.191
0712.90.90	Other	5%	5%	kg	056.199
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.				
	Peas (<i>Pisum Sativum</i>):				
0713.10.00	Pigeon peas	15%	15%	kg	054.211
0713.10.10	Split peas	Free	Free	kg	054.212
0713.10.20	Blackeye peas	Free	Free	kg	054.213
0713.10.30	Other peas	5%	5%	kg	054.219
0713.10.90	Other peas	5%	5%	kg	054.219
0713.20.00	Chickpeas (<i>Garbanzos</i>)	5%	5%	kg	054.22
	Beans (<i>Vigna spp.</i> ; <i>Phaseolus spp.</i>):				
0713.31.00	Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	5%	5%	kg	054.231
0713.32.00	Small red (<i>adzuki</i>) beans (<i>Phaseolus</i> or <i>vigna angularis</i>)	5%	5%	kg	054.232

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):				
0713.33.10	Red kidney beans	40%	40%	kg	054.233
0713.33.90	Other	5%	5%	kg	054.234
0713.39.00	Other	5%	5%	kg	054.239
0713.40.00	Lentils	5%	5%	kg	054.235
0713.50.00	Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. Equina</i> , <i>Vicia faba var. minor</i>)	5%	5%	kg	054.24
0713.90.00	Other:				
0713.90.10	All leguminous vegetables for sowing	Free	Free	kg	054.291
0713.90.90	Other	5%	5%	kg	054.299
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.				
0714.10.00	Manioc (cassava):				
0714.10.00.100	Manioc (cassava), fresh or chilled	40%	40%	kg	054.811
0714.10.00.900	Manioc (cassava), dried or frozen	40%	40%	kg	054.819
0714.20.00	Sweet potatoes:				
0714.20.00.100	Sweet potatoes, fresh or chilled	160%	160%	kg	054.8311
0714.20.00.900	Sweet potatoes, dried or frozen	160%	160%	kg	054.8319
0714.90.00	Other:				
0714.90.10.00	Arrowroot:				
0714.90.10.100	Arrowroot, fresh or chilled	40%	40%	kg	054.8321
0714.90.10.900	Arrowroot, dried or frozen	40%	40%	kg	054.8329
0714.90.20.00	Dasheens:				
0714.90.20.100	Dasheens, fresh or chilled	40%	40%	kg	054.8331
0714.90.20.900	Dasheens, dried or frozen	40%	40%	kg	054.8339
0714.90.30.00	Eddoes:				
0714.90.30.100	Eddoes, fresh or chilled	40%	40%	kg	054.8341
0714.90.30.900	Eddoes, dried or frozen	40%	40%	kg	054.8349
0714.90.40.00	Tannias:				
0714.90.40.100	Tannias, fresh or chilled	40%	40%	kg	054.8351

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
0714.90.40.900	Tannias, dried or frozen	40%	40%	kg	054.8359
0714.90.50.00	Yams:				
0714.90.50.100	Yams, fresh or chilled	40%	40%	kg	054.8361
0714.90.50.900	Yams, dried or frozen	40%	40%	kg	054.8369
0714.90.90.00	Other:				
0714.90.90	Other, fresh or chilled	40%	40%	kg	054.8391
0714.90.90	Other, frozen or dried	40%	40%	kg	054.8399

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CHAPTER 8
EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT
OR MELONS

Notes.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
	Coconuts:			
0801.11.00.00	Desiccated:			
0801.11.00.100	Desiccated, fresh	40%	kg	057.7111
0801.11.00.200	Desiccated, dried	40%	kg	057.7112
0801.19.00	Other:			
0801.19.10	In shell:			
0801.19.10.100	In shell, fresh	40%	kg	057.7121
0801.19.10.200	In shell, dried	40%	kg	057.7122
0801.19.90	Other:			
0801.19.90.100	Other, fresh	40%	kg	057.7191
0801.19.90.200	Other, dried	40%	kg	057.7192
	Brazil nuts:			
0801.21.00	In shell:			
0801.21.00.100	In shell, fresh	40%	kg	057.7211
0801.21.00.200	In shell, dried	40%	kg	057.7211
0801.22.00	Shelled:			
0801.22.00.100	Shelled, fresh	40%	kg	057.7221
0801.22.00.200	Shelled, dried	40%	kg	057.7222
	Cashew nuts:			
0801.31.00	In shell:			
0801.31.00.100	In shell, fresh	40%	kg	057.7311
0801.31.00.200	In shell, dried	40%	kg	057.7312
0801.32.00	Shelled:			
0801.32.00.100	Shelled, fresh	40%	kg	057.7321
0801.32.00.200	Shelled, dried	40%	kg	057.7322
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	Almonds:			
0802.11.00	In shell:			
0802.11.00.100	In shell, fresh	40%	kg	057.7411
0802.11.00.200	In shell, dried	40%	kg	057.7412
0802.12.00	Shelled:			
0802.12.00.100	Shelled, fresh	40%	kg	057.7421
0802.12.00.200	Shelled, dried	40%	kg	057.7422
	Hazelnuts or filberts (<i>Corylus spp.</i>):			
0802.21.00	In shell:			
0802.21.00.100	In shell, fresh	40%	kg	057.7511
0802.21.00.900	In shell, dried	40%	kg	057.7512
0802.22.00	Shelled:			
0802.22.00.100	Shelled, fresh	40%	kg	057.7521

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0802.22.00.900	Shelled, dried	40%	kg	057.7522
	Walnuts:			
0802.31.00	In shell:			
0802.31.00.100	In shell, fresh	40%	kg	057.7611
0802.31.00.900	In shell, dried	40%	kg	057.7612
0802.32.00	Shelled:			
0802.32.00.100	Shelled, fresh	40%	kg	057.7621
0802.32.00.900	Shelled, dried	40%	kg	057.7622
0802.40.00	Chestnuts (<i>Castanea spp.</i>):			
0802.40.00.100	Chestnuts (<i>Castanea spp.</i>), fresh	40%	kg	057.771
0802.40.00.900	Chestnuts (<i>Castanea spp.</i>), dried	40%	kg	057.772
0802.50.00	Pistachios:			
0802.50.00.100	Pistachios, fresh	40%	kg	057.781
0802.50.00.900	Pistachios, dried	40%	kg	057.782
0802.60.00	Macadamia nuts:			
0802.60.00.100	Macadamia nuts, fresh	5%	kg	057.7921
0802.60.00.900	Macadamia nuts, dried	5%	kg	057.7929
0802.90.00	Other:			
0802.90.10	Kola nuts:			
0802.90.10.100	Kola nuts, fresh	5%	kg	057.7911
0802.90.10.900	Kola nuts, dried	5%	kg	057.7912
0802.90.90	Other:			
0802.90.90.100	Other, fresh	5%	kg	057.7991
0802.90.90.900	Other, dried	5%	kg	057.7992
08.03.00	Bananas, including plantains, fresh or dried.			
0803.00.10	Bananas, fresh	40%	kg	057.31
0803.00.20	Plantains, fresh	40%	kg	057.32
0803.00.30	Bananas and plantains, dried	40%	kg	057.33
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10.00	Dates:			
0804.10.00.100	Dates, fresh	40%	kg	057.961
0804.10.00.200	Dates, dried	40%	kg	057.962
0804.20.00	Figs:			
0804.20.00.100	Figs, fresh	40%	kg	057.61
0804.20.00.200	Figs, dried	40%	kg	057.62
0804.30.00	Pineapples:			
0804.30.00.100	Pineapples, fresh	40%	kg	057.951
0804.30.00.200	Pineapples, dried	40%	kg	057.952
0804.40.00	Avocados:			
0804.40.00.100	Avocados, fresh	40%	kg	057.971
0804.40.00.200	Avocados, dried	40%	kg	057.971

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0804.50.00	Guavas, mangoes and mangosteens:			
0804.50.10	Guavas:			
0804.50.10.100	Guavas, fresh	40%	kg	057.9721
0804.50.10.200	Guavas, dried	40%	kg	057.9722
0804.50.20	Mangoes:			
0804.50.20.100	Mangoes, fresh	40%	kg	057.9731
0804.50.20.200	Mangoes, dried	40%	kg	057.9732
0804.50.30	Mangosteens:			
0804.50.30.100	Mangosteens, fresh	40%	kg	057.9741
0804.50.30.200	Mangosteens, dried	40%	kg	057.9742
08.05	Citrus fruit, fresh or dried.			
0805.10.00	Oranges:			
0805.10.00.100	Oranges, fresh	40%	kg	057.111
0805.10.00.200	Oranges, dried	40%	kg	057.112
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
0805.20.10	Ugli fruit:			
0805.20.10.100	Ugli fruit, fresh	40%	kg	057.1211
0805.20.10.200	Ugli fruit, dried	40%	kg	057.1212
0805.20.20	Ortaniques:			
0805.20.20.100	Ortaniques, fresh	40%	kg	057.1221
0805.20.20.200	Ortaniques, dried	40%	kg	057.1222
0805.20.90	Other:			
0805.20.90.100	Other, fresh	40%	kg	057.1291
0805.20.90.200	Other, dried	40%	kg	057.1292
0805.40.00	Grapefruit, including pomelos:			
0805.40.00.100	Grapefruit, including pomelos, fresh	40%	kg	057.221
0805.40.00.200	Grapefruit, including pomelos, dried	40%	kg	057.222
0805.50.00	Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):			
0805.50.10	Lemons:			
0805.50.10.100	Lemons, fresh	40%	kg	057.2111
0805.50.10.200	Lemons, dried	40%	kg	057.2112
0805.50.20	Limes:			
0805.50.20.100	Limes, fresh	40%	kg	057.2121
0805.50.20.200	Limes, dried	40%	kg	057.2122
0805.90.00	Other:			
0805.90.00.100	Other, fresh	40%	kg	057.291
0805.90.00.200	Other, dried	40%	kg	057.292
08.06	Grapes, fresh or dried.			
0806.10.00	Fresh	Free	kg	057.51

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0806.20.00 08.07	Dried Melons (including watermelons) and papaw (papayas), fresh.	40%	kg	057.52
0807.11.00	Melons (including watermelons): Watermelons	147%	kg	057.911
0807.19.00	Other:			
0807.19.10	Cantaloupes	147%	kg	057.912
0807.19.20	Muskmelons	147%	kg	057.913
0807.19.90	Other	147%	kg	057.914
0807.20.00 08.08	Papaws (papayas) Apples, pears and quinces, fresh.	40%	kg	057.915
0808.10.00	Apples	Free	kg	057.4
0808.20.00 08.09	Pears and quinces Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	40%	kg	057.92
0809.10.00	Apricots	40%	kg	057.931
0809.20.00	Cherries	40%	kg	057.932
0809.30.00	Peaches, including nectarines	40%	kg	057.933
0809.40.00 08.10	Plums and sloes Other fruit, fresh.	40%	kg	057.934
0810.10.00	Strawberries	40%	kg	057.941
0810.20.00	Raspberries, blackberries, mulberries and Loganberries	40%	kg	057.942
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	40%	kg	057.944
0810.50.00	Kiwifruit	40%	kg	057.9801
0810.60.00	Durians	40%	kg	057.9802
0810.90.00	Other:			
0810.90.10	Sapodillas	40%	kg	057.9803
0810.90.20	Golden apples	40%	kg	057.9804
0810.90.30	Passion fruit	40%	kg	057.9805
0810.90.40	Soursop	40%	kg	057.9806
0810.90.50	Breadfruit	40%	kg	057.9807
0810.90.60	Carambolas	40%	kg	057.9808
0810.90.70	Akee (ackee) (<i>Blighia sapida koenig</i>)	40%	kg	057.9809
0810.90.80	Christophine (Choyote)	40%	kg	057.9810
0810.90.90	Other	40%	kg	057.9899
	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10.00	Strawberries	15%	kg	058.31

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and Gooseberries	15%	kg	058.32
0811.90.00	Other:			
0811.90.10	Pineapples	15%	kg	058.391
0811.90.20	West Indian cherries (<i>Malpighia punicifolio L.</i>)	15%	kg	058.392
0811.90.30	Suriname cherries (<i>Eugenia uniflora</i>)	15%	kg	058.393
0811.90.90	Other	15%	kg	058.399
08.12	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10.00	Cherries	15%	kg	058.211
0812.90.00	Other:			
0812.90.10	Pineapples	15%	kg	058.213
0812.90.90	Other	15%	kg	058.219
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10.00	Apricots	15%	kg	057.991
0813.20.00	Prunes	15%	kg	057.992
0813.30.00	Apples	15%	kg	057.993
0813.40.00	Other fruit	15%	kg	057.994
0813.50.00	Mixtures of nuts or dried fruits of this Chapter	15%	kg	057.995
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.			
0814.00.10	Of citrus	15%	kg	058.221
0814.00.90	Other	15%	kg	058.229

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CHAPTER 9
COFFEE, TEA, MATÉ AND SPICES

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:
 - (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
 - (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	Coffee, not roasted:			
0901.11.00	Not decaffeinated:			
0901.11.10	Beans for blending	5%	kg	071.111
0901.11.90	Other	40%	kg	071.112
0901.12.00	Decaffeinated:			
0901.12.10	Beans for blending	5%	kg	071.121
0901.12.90	Other	40%	kg	071.122
	Coffee, roasted:			
0901.21.00	Not decaffeinated	40%	kg	071.21
0901.22.00	Decaffeinated	40%	kg	071.22
0901.90.00	Other:			
0901.90.10	Coffee husks and skins	40%	kg	071.13
0901.90.20	Coffee substitutes containing coffee in any Proportion	40%	kg	071.32
09.02	Tea, whether or not flavoured.			
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5%	kg	074.11
0902.20.00	Other green tea (not fermented)	5%	kg	074.12
0902.30.00	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5%	kg	074.13
0902.40.00	Other black tea (fermented) and other partly fermented tea	5%	kg	074.14
0903.00.00	Maté.	5%	kg	074.31
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.			
	Pepper:			
0904.11.00	Neither crushed nor ground	40%	kg	075.11
0904.12.00	Crushed or ground	40%	kg	075.12
0904.20.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:			
0904.20.10	Paprika	5%	kg	075.131
0904.20.20	Pimento (allspice)	40%	kg	075.132
0904.20.90	Other	5%	kg	075.139
0905.00.00	Vanilla.	5%	kg	075.21
09.06	Cinnamon and cinnamon-tree flowers.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
	Neither crushed nor ground:			
0906.11.00	Cinnamon (<i>Cinnamomum zeylanicum Blume</i>)	40%	kg	075.221
0906.19.00	Other	40%	kg	075.229
0906.20.00	Crushed or ground	40%	kg	075.23
0907.00.00	Cloves (whole fruit, cloves and stems).	40%	kg	075.24
09.08	Nutmeg, mace and cardamoms.			
0908.10.00	Nutmeg	40%	kg	075.251
0908.20.00	Mace	40%	kg	075.252
0908.30.00	Cardamoms	5%	kg	075.253
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
0909.10.00	Seeds of anise or badian	5%	kg	075.261
0909.20.00	Seeds of coriander	5%	kg	075.262
0909.30.00	Seeds of cumin	5%	kg	075.263
0909.40.00	Seeds of caraway	5%	kg	075.264
0909.50.00	Seeds of fennel; juniper berries	5%	kg	075.265
09.10	Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.			
0910.10.00	Ginger	40%	kg	075.27
0910.20.00	Saffron	40%	kg	075.281
0910.30.00	Turmeric (<i>curcuma</i>)	40%	kg	075.291
	Other spices:			
0910.91.00	Mixtures referred to in Note 1 (b) to this Chapter	5%	kg	075.293
0910.99.00	Other:			
0910.99.10	Thyme	40%	kg	075.282
0910.99.20	Bay leaves	40%	kg	075.283
0910.99.30	Curry	40%	kg	075.292
0910.99.90	Other	5%	kg	075.299

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CHAPTER 10

CEREALS

Notes.

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

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	CET RATE OF DUTY	UNIT(S)	SITC REV 4
10.01	Wheat and meslin.				
1001.10.00	Durum wheat	Free	Free	kg	041.1
1001.90.00	Other	Free	Free	kg	041.2
1002.00.00	Rye.	Free	Free	kg	045.1
1003.00.00	Barley.	Free	Free	kg	043.0
1004.00.00	Oats.	Free	Free	kg	0452
10.05	Maize (corn).				
1005.10.00	Seed	Free	Free	kg	044.1
1005.90.00	Other	Free		kg	044.9
10.06	Rice.				
1006.10.00	Rice in the husk (paddy or rough):				
1006.10.10	For sowing	Free	Free	kg	042.11
1006.10.90	Other	25%	25%	kg	042.19
1006.20.00	Husked (brown) rice:				
1006.20.10	White rice, in packages for retail sale	25%	25%	kg	042.21
1006.20.20	Other white rice	25%	25%	kg	042.22
1006.20.30	Parboiled rice, in packages for retail sale	25%	25%	kg	042.23
1006.20.40	Other parboiled rice	25%	25%	kg	042.24
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed:				
1006.30.10	Semi-milled white rice, in packages of not more than 10 kg	25%	25%	kg	042.311
1006.30.20	Other semi-milled white rice	25%	25%	kg	042.312
1006.30.30	Semi-milled parboiled rice, in packages of not more than 10 kg	25%	25%	kg	042.313
1006.30.40	Other semi-milled parboiled rice	25%	25%	kg	042.314
1006.30.50	Wholly milled white rice, in packages of not more than 10 kg	25%	25%	kg	042.315
1006.30.60	Other wholly milled white rice	25%	25%	kg	042.316
1006.30.70	Wholly milled parboiled rice, in packages of not more than 10 kg	25%	25%	kg	042.317
1006.30.80	Other wholly milled parboiled rice	25%	25%	kg	042.319
1006.40.00	Broken rice:				
1006.40.10	In packages for retail sale	25%	25%	kg	042.321
1006.40.90	Other broken rice	25%	25%	kg	042.329
1007.00	Grain Sorghum.				
1007.00.10	Seed	Free	Free	kg	045.31
1007.00.90	Other	40%	40%	kg	045.39

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	CET RATE OF DUTY	UNIT(S)	SITC REV 4
10.08	Buckwheat, millet and canary seed; other cereals.				
1008.10.00	Buckwheat	5%	5%	kg	045.92
1008.20.00	Millet	5%	5%	kg	045.91
1008.30.00	Canary seed	5%	5%	kg	045.93
1008.90.00	Other cereals	5%	5%	kg	045.99

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

Notes.

1. This Chapter does not cover:
 - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
 - (b) Prepared flours, groats, meals or starches of heading 19.01;
 - (c) Corn flakes or other products of heading 19.04;
 - (c) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 1101.00 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

CEREAL (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 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains of which:
- (a) In the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm.
 - (b) In the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1101.00	Wheat or meslin flour.				
1101.00.10	Of durum wheat	5%	5%	kg	046.11
1101.00.90	Other:				
1101.00.90.100	Other Wheat flour	25%	25%	kg	046.191
1101.00.90.900	Meslin flour	25%	25%	kg	046.199
11.02	Cereal flours other than of wheat or meslin.				
1102.10.00	Rye flour	5%	5%	kg	047.191
1102.20.00	Maize (corn) flour	5%	5%	kg	047.11
1102.90.00	Other:				
1102.90.10	Rice flour	40%	40%	kg	047.192
1102.90.90	Other	5%	5%	kg	047.199
11.03	Cereal groats, meal and pellets.				
	Groats and meal:				
1103.11.00	Of wheat	5%	5%	kg	046.21
1103.13.00	Of maize (corn)	5%	5%	kg	047.21
1103.19.00	Of other cereals	5%	5%	kg	047.229
1103.20.00	Pellets	5%	5%	kg	047.29
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.				
	Rolled or flaked grains:				
1104.12.00	Of oats	5%	5%	kg	048.132
1104.19.00	Of other cereals	5%	5%	kg	048.139
	Other worked grains (for example, hulled, pearled, sliced or kibbled):				
1104.22.00	Of oats	5%	5%	kg	048.142
1104.23.00	Of maize (corn)	5%	5%	kg	048.143
1104.29.00	Of other cereals	5%	5%	kg	048.149
1104.30.00	Germ of cereals, whole, rolled, flaked or ground	5%	5%	kg	048.15
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.				
1105.10.00	Flour, meal and powder	5%	5%	kg	056.41
1105.20.00	Flakes, granules and pellets	5%	5%	kg	056.42
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.				
1106.10.00	Of the dried leguminous vegetables of heading 07.13	5%	5%	kg	056.46

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1106.20.00	Of sago or of roots or tubers of heading 07.14:				
1106.20.10	Of manioc (cassava)	40%	40%	kg	056.471
1106.20.20	Arrowroot flour	40%	40%	kg	056.472
1106.20.90	Other	5%	5%	kg	056.479
1106.30.00	Of the products of Chapter 8:				
1106.30.10	Banana flour	40%	40%	kg	056.481
1106.30.20	Plantain flour	40%	40%	kg	056.482
1106.30.90	Other	5%	5%	kg	056.489
11.07	Malt, whether or not roasted.				
1107.10.00	Not roasted:				
1107.10.10	Malt flour	Free	Free	kg	048.21
1107.10.90	Other	Free	Free	kg	048.22
1107.20.00	Roasted:				
1107.20.10	Malt flour	Free	Free	kg	048.23
1107.20.90	Other	Free	Free	kg	048.29
11.08	Starches; inulin.				
	Starches:				
1108.11.00	Wheat starch	5%	5%	kg	592.11
1108.12.00	Maize (corn) starch	5%	5%	kg	592.12
1108.13.00	Potato starch	5%	5%	kg	592.13
1108.14.00	Manioc (cassava) starch	5%	5%	kg	592.14
1108.19.00	Other starches:				
1108.19.10	Arrowroot starch	40%	40%	kg	592.151
1108.19.90	Other	5%	5%	kg	592.159
1108.20.00	Inulin	5%	5%	kg	592.16
1109.00.00	Wheat gluten, whether or not dried.	5%	5%	kg	592.17

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CHAPTER 12

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

Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304.00.00 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
- (b) Spices or other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products of headings 1201.00 to 12.07 or 12.11.

4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 3101.00.00 or 31.05.

Subheading Note.

1. For the purposes of subheading 1205.10.00, the expression "low erucic acid, rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1201.00	Soya beans, whether or not broken.				
1201.00.10	For sowing	Free	Free	kg	222.21
1201.00.90	Other	5%	5%	kg	222.29
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
1202.10.00	In shell	40%	40%	kg	222.11
1202.20.00	Shelled, whether or not broken:				
1202.20.10	For sowing	Free	Free	kg	222.121
1202.20.90	Other	40%	40%	kg	222.129
1203.00.00	Copra.	40%	40%	kg	223.1
1204.00	Linseed, whether or not broken.				
1204.00.10	For sowing	Free	Free	kg	223.41
1204.00.90	Other	5%	5%	kg	223.49
12.05	Rape or colza seeds, whether or not broken.				
1205.10.00	Low erucic acid rape or colza seeds:				
1205.10.10	For sowing	5%	5%	kg	222.611
1205.10.20	Other	5%	5%	kg	222.612
1205.90.00	Other	5%	5%	kg	222.619
1206.00	Sunflower seeds, whether or not broken.				
1206.00.10	For sowing	Free	Free	kg	222.41
1206.00.90	Other	5%	5%	kg	222.49
12.07	Other oil seeds and oleaginous fruits, whether or not broken.				
1207.20.00	Cotton seeds:				
1207.20.10	For sowing	Free	Free	kg	223.31
1207.20.90	Other	5%	5%	kg	223.39
1207.40.00	Sesamum seeds:				
1207.40.10	For sowing	Free	Free	kg	222.51
1207.40.90	Other	5%	5%	kg	222.59
1207.50.00	Mustard seeds	5%	Free	kg	222.62
	Other:				
1207.91.00	Poppy seeds	5%	5%	kg	223.71
1207.99.00	Other:				
1207.99.10	For sowing	Free	Free	kg	223.73
1207.99.90	Other	5%	5%	kg	223.79
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
1208.10.00	Of soya beans	15%	15%	kg	223.91
1208.90.00	Other:				
1208.90.10	Of ground-nuts	Free	Free	kg	223.92
1208.90.20	Of copra	15%	15%	kg	223.93

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1208.90.30	Of palm nuts or kernels	Free	Free	kg	223.94
1208.90.40	Of linseed	Free	Free	kg	223.95
1208.90.50	Of cotton seeds	Free	Free	kg	223.96
1208.90.60	Of castor oil seeds	Free	Free	kg	223.97
1208.90.90	Other	Free	Free	kg	223.99
12.09	Seeds, fruit and spores, of a kind used for sowing.				
1209.10.00	Sugar beet seed	Free	Free	kg	292.52
	Seeds of forage plants:				
1209.21.00	Lucerne (alfalfa) seed	Free	Free	kg	292.521
1209.22.00	Clover (<i>Trifolium spp.</i>) seed	Free	Free	kg	292.522
1209.23.00	Fescue seed	Free	Free	kg	292.523
1209.24.00	Kentucky blue grass (<i>Poa pratensis L.</i>) seed	Free	Free	kg	292.524
1209.25.00	Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed	Free	Free	kg	292.525
1209.29.00	Other	Free	Free	kg	292.529
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers	Free	Free	kg	292.53
1209.90.00	Other:				
1209.91.00	Vegetable seeds	Free	Free	kg	292.541
1209.99.00	Other	Free	Free	kg	292.59
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.				
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets	5%	Free	kg	054.841
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin	5%	Free	kg	054.842
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.				
1211.20.00	Ginseng roots	5%	Free	kg	292.42
1211.30.00	Coca leaf	5%	Free	kg	292.43
1211.40.00	Poppy straw	5%	Free	kg	292.44
1211.90.00	Other:				
1211.90.10	Tonka beans	5%	Free	kg	292.491
1211.90.20	Sarsaparilla	5%	Free	kg	292.492
1211.90.30	Aloe vera	5%	Free	kg	292.493

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1211.90.40	Quassia chips	5%	Free	kg	292.494
1211.90.90	Other	5%	Free	kg	292.499
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.				
1212.20.00	Seaweeds and other algae	5%	5%	kg	292.97
	Other:				
1212.91.00	Sugar beet	10%	10%	kg	054.87
1212.99.00	Other:				
1212.99.10	Chicory roots, fresh or dried, whole or cut, unroasted	5%	5%	kg	954.892
1212.99.20	Mauby bark	5%	5%	kg	054.893
1212.99.30	Sugar cane	10%	10%	kg	054.88
1212.99.90	Other	5%	5%	kg	054.899
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	Free	kg	081.11
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.				
1214.10.00	Lucerne (alfalfa) meal and pellets	Free	Free	kg	081.12
1214.90.00	Other	Free	Free	kg	081.13

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CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note.

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03.00);

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



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
13.01	Lac; natural gums, resins, gum-resins and oleoresin (for example, balsams).				
1301.20.00	Gum Arabic	5%	5%	kg	292.22
1301.90.00	Other:				
1301.90.10	Gum-resins	5%	5%	kg	292.291
1301.90.90	Other	5%	5%	kg	292.299
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.				
	Vegetable saps and extracts:				
1302.11.00	Opium	5%	5%	kg	292.941
1302.12.00	Of liquorice	5%	5%	kg	292.942
1302.13.00	Of hops	5%	5%	kg	292.943
1302.19.00	Other:				
1302.19.10	Aloe vera extract	5%	5%	kg	292.945
1302.19.90	Other	5%	5%	kg	292.949
1302.20.00	Pectic substances, pectinates and pectates	5%	Free	kg	292.95
1302.30.00	Mucilages and thickeners, whether or not modified, derived from vegetable products:				
1302.31.00	Agar-agar	5%	Free	kg	292.961
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5%	Free	kg	292.962
1302.39.00	Other	5%	5%	kg	292.969

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CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 4405.00.00) and prepared knots or tufts for broom or brush making (heading 96.03).



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).				
1401.10.00	Bamboos	5%	Free	kg	292.31
1401.20.00	Rattans	5%	Free	kg	292.32
1401.90.00	Other	5%	5%	kg	292.39
[14.02]					
[14.03]					
14.04	Vegetable products not elsewhere specified or included.				
1404.20.00	Cotton linters	5%	Free	kg	263.2
1404.90.00	Other	5%	5%	kg	292.99

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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 0209.00.00;
 - (b) Cocoa butter, fat or oil (heading 1804.00.00);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 2304.00.00 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 1510.00).

3. Heading 1518.00.00 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 1522.00.00.

Subheading Note.

1. For the purposes of subheadings 1514.11.00 and 1514.19.00, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 0209.00.00 or 1503.00				
1501.00.10	Lard	5%	5%	kg	411.21
1501.00.90	Other	5%	5%	kg	411.29
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 1503.00				
1502.00.10	Tallow	5%	5%	kg	411.321
1502.00.90	Other	5%	5%	kg	411.329
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.				
1503.00.10	Tallow oil	40%	40%	kg	411.331
1503.00.90	Other	40%	40%	kg	411.339
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
1504.10.00	Fish-liver oils and their fractions	5%	5%	kg	411.11
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils	5%	Free	kg	411.12
1504.30.00	Fats and oils and their fractions, of marine mammals	5%	Free	kg	411.13
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	5%	Free	kg	411.341
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	5%	kg and l	411.39
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.				
1507.10.00	Crude oil, whether or not degummed	158%	158%	kg and l	421.11
1507.90.00	Other	158%	158%	kg and l	421.19
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				
1508.10.00	Crude oil	40%	40%	kg and l	421.31
1508.90.00	Other	40%	40%	kg and l	421.39
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.				
1509.10.00	Virgin	40%	40%	kg and l	421.41
1509.90.00	Other	40%	40%	kg and l	421.42

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.				
1510.00.10	Crude oil	40%	40%	kg and l	421.491
1510.00.90	Other	40%	40%	kg and l	421.499
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.				
1511.10.00	Crude oil	40%	40%	kg and l	422.21
1511.90.00	Other:				
1511.90.10	Palm stearin	40%	40%	kg and l	422.291
1511.90.90	Other	40%	40%	kg and l	422.299
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.				
	Sunflower-seed or safflower oil and fractions thereof:				
1512.11.00	Crude oil	40%	40%	kg and l	421.51
1512.19.00	Other	40%	40%	kg and l	421.59
	Cotton-seed oil and its fractions:				
1512.21.00	Crude oil, whether or not gossypol has been removed	40%	40%	kg and l	421.21
1512.29.00	Other	40%	40%	kg and l	421.29
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.				
	Coconut (copra) oil and its fractions:				
1513.11.00	Crude oil	40%	40%	kg and l	422.31
1513.19.00	Other	40%	40%	kg and l	422.39
1513.20.00	Palm kernel or babassu oil and fractions thereof:				
1513.21.00	Crude oil	40%	40%	kg and l	422.41
1513.29.00	Other	40%	40%	kg and l	422.49
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.				
	Low erucic acid rape or colza oil and its fractions:				
1514.11.00	Crude oil	40%	40%	kg and l	422.41
1514.19.00	Other	40%	40%	kg and l	422.42
	Other:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1514.91.00	Crude oil	40%	40%	kg and l	422.43
1514.99.00	Other	40%	40%	kg and l	422.49
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.				
	Linseed oil and its fractions:				
1515.11.00	Crude oil	5%	5%	kg and l	422.11
1515.19.00	Other	40%	40%	kg and l	422.19
	Maize (corn) oil and its fractions:				
1515.21.00	Crude oil	40%	40%	kg and l	421.61
1515.29.00	Other	40%	40%	kg and l	421.69
1515.30.00	Castor oil and its fractions	5%	Free	kg and l	422.5
1515.50.00	Sesame oil and its fractions	40%		kg and l	421.8
1515.90.00	Other:				
1515.90.10	Tung oil and its fractions	5%	Free	kg and l	422.191
1515.90.90	Other	40%	40%	kg and l	422.199
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.				
	Animal fats and oils and their fractions:				
1516.10.00	Fish fats and oils and their fractions	40%	40%	kg	431.211
1516.10.10	Other	40%	40%	kg	431.219
1516.20.00	Vegetable fats and oils and their fractions	40%	40%	kg	431.22
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.				
1517.10.00	Margarine, excluding liquid margarine	20%	20%	kg	091.01
1517.90.00	Other:				
1517.90.10	Imitation lard and lard substitutes (shortening)	20%	20%	kg	091.091
1517.90.90	Other	20%	20%	kg	091.099

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	5%	kg	431.1
[15.19]					
1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	5%	5%	kg and l	512.222
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.				
1521.10.00	Vegetable waxes	5%	5%	kg	431.41
1521.90.00	Other	5%	5%	kg	431.42
1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	Free	kg	431.33

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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 0504.00.
2. Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish and crustaceans specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.00.10	Chicken sausages, canned	184%	kg	017.21
1601.00.20	Other chicken sausages	184%	kg	017.22
1601.00.30	Salami sausages:			
1601.30.00.100	Dry cured salami	20%	kg	017.231
1601.30.00.900	Other salami sausages	184%	kg	017.239
1601.00.40	Other sausages, canned	184%	kg	017.24
1601.00.90	Other	184%	kg	017.29
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10.00	Homogenised preparations:			
1602.10.10	For use in the production of chicken sausages	184%	kg	098.111
1602.10.20	Preparations for infant use, put up for retail sale	10%	kg	098.112
1602.10.90	Other	184%	kg	098.119
1602.20.00	Of liver of any animal	184%	kg	017.3
	Of poultry of heading 01.05:			
1602.31.00	Of turkeys:			
1602.31.10	Cured or smoked	184%	kg	017.41
1602.31.90	Other	184%	kg	017.42
1602.32.00	Of fowls of the species <i>Gallus domesticus</i>	20%	kg	017.43
1602.39.00	Other:			
1602.39.00.100	Luncheon meat	184%	kg	017.491
1602.39.00.900	Other	184%	kg	017.499
	Of swine:			
1602.41.00	Hams and cuts thereof:			
1602.41.00.100	Dry cured hams	20%	kg	017.511
1602.41.00.900	Other hams and cuts thereof	184%	kg	017.519
1602.42.00	Shoulders and cuts thereof	184%	kg	017.52
1602.49.00	Other, including mixtures:			
1602.49.10	Luncheon meat	184%	kg	017.53
1602.49.90	Other	184%	kg	017.59
1602.50.00	Of bovine animals:			
1602.50.10	Canned corned beef	5%	kg	017.61
1602.50.90	Other:			
1602.50.90.100	Cooked briskets	20%	kg	017.691
1602.50.90.200	Luncheon meat	184%	kg	017.692
1602.50.90.900	Other	184%	kg	017.699

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
1602.90.00	Other, including preparations of blood of any animal:			
1602.90.10	Corned mutton	184%	kg	017.91
1602.90.90	Other	184%	kg	017.99
1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	kg	017.1
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	Fish, whole or in pieces, but not minced:			
1604.11.00	Salmon	20%	kg	037.11
1604.12.00	Herring	5%	kg	037.121
1604.13.00	Sardines, sardinella and brisling or sprats:			
1604.13.10	Sardines	5%	kg	037.122
1604.13.20	Sardinella and brisling or sprats	20%	kg	037.123
1604.14.00	Tunas, skipjack and bonito (<i>Sarda spp.</i>):			
1604.14.10	Tunas	5%	kg	037.131
1604.14.20	Skipjack and bonito	20%	kg	037.132
1604.15.00	Mackerel	5%	kg	037.14
1604.16.00	Anchovies	20%	kg	037.151
1604.19.00	Other	20%	kg	037.159
1604.20.00	Other prepared or preserved fish	20%	kg	037.16
1604.30.00	Caviar and caviar substitutes:			
1604.30.10	Caviar	20%	kg	037.171
1604.30.20	Caviar substitutes	20%	kg	037.172
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10.00	Crab	20%	kg	037.211
1605.20.00	Shrimps and prawns	20%	kg	037.212
1605.30.00	Lobster	20%	kg	037.213
1605.40.00	Other crustaceans:			
1605.40.10	Conch	20%	kg	037.214
1605.40.90	Other	20%	kg	037.219
1605.90.00	Other	20%	kg	037.22

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CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 2940.00.00; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note.

1. For the purposes of subheadings 1701.11.00 and 1701.12.00, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	Raw sugar not containing added flavouring or colouring:			
1701.11.00	Cane sugar	40%	kg	061.11
1701.12.00	Beet sugar	40%	kg	061.12
	Other:			
1701.91.00	Containing added flavouring or colouring matter	40%	kg	061.21
1701.99.00	Other:			
1701.99.10	Icing sugar	25%	kg	061.291
1701.99.90	Other	25%	kg	061.299
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
	Lactose and lactose syrup:			
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	5%	kg	061.911
1702.19.00	Other	5%	kg	061.919
1702.20.00	Maple sugar and maple syrup	40%	kg	061.92
1702.30.00	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	5%	kg	061.93
1702.40.00	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5%	kg	061.94
1702.50.00	Chemically pure fructose	5%	kg	061.95
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	kg	061.96
1702.90.00	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
1702.90.10	Syrup of cane sugar	40%	kg	061.991
1702.90.20	Caramel	40%	kg	061.992
1702.90.90	Other	40%	kg	061.999
17.03	Molasses resulting from the extraction or refining of sugar.			
	Cane molasses:			
1703.10.00	Inedible	15%	kg and l	061.511

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
1703.10.20	Edible	15%	kg and l	061.512
1703.90.00	Other	15%	kg and l	061.59
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	Chewing gum, whether or not sugar-coated	20%	kg	062.21
1704.90.00	Other:			
1704.90.00.100	Sugar confectionery not containing cocoa (Hard candy)	20%	kg	062.291
1704.90.00.200	Sugar confectionery not containing cocoa (Soft candy)	20%	kg	062.292
1704.90.00.900	Other	20%	kg	062.299

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CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 2105.00, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
1801.00	Cocoa beans, whole or broken, raw or roasted.			
1801.00.10	Raw	5%	kg	072.11
1801.00.20	Roasted	5%	kg	072.12
1802.00.00	Cocoa shell, husk, skins and other cocoa waste.	5%	kg	072.5
18.03	Cocoa paste, whether or not defatted.			
1803.10.00	Not defatted	5%	kg	072.31
1803.20.00	Wholly or partly defatted	5%	kg	072.32
1804.00.00	Cocoa butter, fat and oil.	5%	kg	072.4
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.00.10	Put up for retail sale in packages of not more than 2 kg	20%	kg	072.21
1805.00.90	Other	5%	kg	072.29
18.06	Chocolate and other food preparations containing cocoa.			
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter	20%	kg	073.1
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%	kg	073.2
	Other, in blocks, slabs or bars:			
1806.31.00	Filled	20%	kg	073.31
1806.32.00	Not filled	20%	kg	073.39
1806.90.00	Other:			
1806.90.00.100	Chocolate confectionery	20%	kg	073.91
1806.90.00.900	Other chocolate and other food preparations containing cocoa	20%	kg	073.99

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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 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
 - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
 - (a) The term "groats" means cereals groats of Chapter 11;
 - (b) The terms "flour" and "meal" mean:
 - (1) Cereal flour and meal of Chapter 11, and
 - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

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3. Heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
 4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.				
1901.10.00	Preparations for infant use, put up for retail sale:				
1901.10.00.100	Preparations for infant use, put up for retail sale(milk and soya bean flour based)	Free	Free	kg	098.931
1901.10.00.900	Other Preparations for infant use, put up for retail sale	Free	Free	kg	098.939
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading 19.05:				
1901.20.10	Cake mix in retail packages not exceeding 2 kg.	15%	15%	kg	048.51
1901.20.90	Other	5%	5%	kg	048.59
1901.90.00	Other:				
1901.90.10	Malt extract	5%	5%	kg	098.941
1901.90.20	Preparations of malt extract	20%	20%	kg	098.942
1901.90.90	Other	20%	20%	kg	098.949
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.				
	Uncooked pasta, not stuffed or otherwise prepared:				
1902.11.00	Containing eggs	20%	20%	kg	048.31
1902.19.00	Other:				
1902.19.00.100	Macaroni, spaghetti and elbows	100%	100%	kg	098.391
1902.19.00.200	Chow mein	60%	60%	kg	098.392
1902.19.00.900	Other	20%	20%	kg	098.399
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared	20%	20%	kg	098.911
1902.30.00	Other pasta	20%	20%	kg	098.912

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1902.40.00	Couscous	20%	20%	kg	098.913
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15%	15%	kg	056.45
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes of other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.				
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products	20%	20%	kg	048.111
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%	20%	kg	048.112
1904.30.00	Bulgur wheat	20%	20%	kg	048.113
1904.90.00	Other	20%	20%	kg	048.12
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.				
1905.10.00	Crispbread	20%	20%	kg	048.411
1905.20.00	Gingerbread and the like	20%	20%	kg	048.421
	Sweet biscuits; waffles and wafers:				
1905.31.00	Sweet biscuits:				
1905.31.00.100	Chocolate covered or filled biscuits, etc	20%	20%	kg	048.4251
1905.31.00.900	Other Sweet biscuits	20%	20%	kg	048.4259
1905.32.00	Waffles and wafers:				
1905.32.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use	Free	Free	kg	048.426
1905.32.20	Sealing wafers, rice paper and similar products:				
1905.32.20.100	Sealing wafers	5%	5%	kg	048.4271
1905.32.20.900	Rice paper and similar products	5%	5%	kg	048.4279
1905.32.90	Other	20%	20%	kg	048.428
1905.40.00	Rusks, toasted bread and similar toasted products	20%	20%	kg	048.412

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
1905.90.00	Other:				
1905.90.10	Biscuits, unsweetened:				
1905.90.10.100	Biscuits, unsweetened	20%	20%	kg	048.4911
1905.90.10.900	Other	20%	20%	kg	048.4919
1905.90.20	Ice cream cones	20%	20%	kg	048.492
1905.90.90	Other:				
1905.90.90.100	Bread unsweetened	20%	20%	kg	048.4991
1905.90.90.200	Other Bread	20%	20%	kg	048.4992
1905.90.90.300	Tortillas, burritos, frozen fruit pies, granola bars, etc.	20%	20%	kg	048.4993
1905.90.90.900	Other	20%	20%	kg	048.4999

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CHAPTER 20
PREPARATIONS OF VEGETABLES, FRUIT, NUTS
OR OTHER PARTS OF PLANTS

Notes.

1. This Chapter does not cover:
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).
4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

1. For the purposes of subheading 2005.10.00, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10.00 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10.00, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10.00 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12.00, 2009.21.00, 2009.31.00, 2009.41.00, 2009.61.00 and 2009.71.00, the expression "Brix value" means the direct reading of degrees Brix obtain from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10.00	Cucumbers and gherkins:			
2001.10.10	In packages not less than 50 kg	5%	kg	056.711
2001.10.90	Other	20%	kg	056.712
2001.90.00	Other:			
2001.90.10	In packages not less than 50 kg	5%	kg	056.715
2001.90.90	Other	20%	kg	056.719
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10.00	Tomatoes, whole or in pieces:			
2002.10.10	In packages not less than 50 kg	5%	kg	056.721
2002.10.90	Other	20%	kg	056.729
2002.90.00	Other:			
2002.90.10	Tomato paste, in packages not less than 50 kg	5%	kg	056.731
2002.90.20	Tomato paste, other	20%	kg	056.732
2002.90.30	Other, in packages not less than 50 kg	5%	kg	056.733
2002.90.90	Other	20%	kg	056.739
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10.00	Mushrooms of the genus <i>Agaricus</i> :			
2003.10.10	In packages not less than 50 kg	5%	kg	056.741
2003.10.90	Other	20%	kg	056.742
2003.20.00	Truffles:			
2003.20.10	In packages not less than 50 kg	5%	kg	056.743
2003.20.90	Other	20%	kg	056.749
2003.90.00	Other	20%	kg	056.744
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00			
2004.10.00	Potatoes:			
2004.10.10	In packages not less than 50 kg	5%	kg	056.611
2004.10.90	Other	20%	kg	056.619
2004.90.00	Other vegetables and mixtures of vegetables:			
2004.90.10	In packages not less than 50 kg	5%	kg	056.691
2004.90.90	Other	20%	kg	056.699

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00			
2005.10.00	Homogenized vegetables:			
2005.10.10	In packages not less than 50 kg	5%	kg	098.121
2005.10.20	Preparations for infant use, put up for retail sale	10%	kg	098.122
2005.10.90	Other	20%	kg	098.129
2005.20.00	Potatoes:			
2005.20.10	In packages not less than 50 kg	5%	kg	098.761
2005.20.90	Other:			
2005.20.90.100	Potato chips, tortilla chips and corn chips	20%	kg	098.7691
2005.20.90.900	Other potato products	20%	kg	098.7699
2005.40.00	Peas (<i>Pisum sativum</i>):			
2005.40.10	In packages not less than 50 kg	5%	kg	098.791
2005.40.90	Other	20%	kg	098.792
	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.51.00	Beans, shelled:			
2005.51.10	In packages not less than 50 kg	5%	kg	056.793
2005.51.90	Other	20%	kg	056.794
2005.59.00	Other:			
2005.59.10	In packages not less than 50 kg	5%	kg	056.795
2005.59.90	Other	20%	kg	056.796
2005.60.00	Asparagus	20%	kg	056.797
2005.70.00	Olives:			
2005.70.10	In packages not less than 50 kg	5%	kg	056.798
2005.70.90	Other	20%	kg	056.7991
2005.80.00	Sweet corn (<i>Zea mays var. saccharata</i>):			
2005.80.10	In packages not less than 50 kg	5%	kg	056.771
2005.80.90	Other	20%	kg	056.779
	Other vegetables and mixtures of vegetables:			
2005.91.00	Bamboo shoots:			
2005.91.10	In packages not less than 50 kg	5%	kg	056.7941
2005.91.90	Other	20%	kg	056.7949
2005.99.00	Other:			
2005.99.10	Sauerkraut, in packages not less than 50 kg	5%	kg	056.7992
2005.99.20	Sauerkraut, other	20%	kg	056.7993
2005.99.30	Other vegetables and mixtures of vegetables in packages not less than 50 kg	5%	kg	056.7994
2005.99.90	Other	20%	kg	056.7999

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized).			
2006.00.10	Citrus peel	15%	kg	062.11
2006.00.20	Maraschino and glacé cherries	20%	kg	062.12
2006.00.90	Other	15%	kg	062.19
20.07	Jams, fruit jellies, marmalade, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10.00	Homogenised preparations:			
2007.10.10	Preparations for infant use, put up for retail sale	10%	kg	098.131
2007.10.90	Other	141%	kg	098.139
	Other:			
2007.91.00	Citrus fruit:			
2007.91.10	Fruit purée and fruit paste, not in retail packages	141%	kg	058.11
2007.91.90	Other	141%	kg	058.12
2007.99.00	Other:			
2007.99.10	Fruit purée and fruit paste, not in retail packages	141%	kg	058.13
2007.99.20	Pineapple-based	141%	kg	058.14
2007.99.30	Guava jams and jellies	141%	kg	058.15
2007.99.40	Guava cheese	141%	kg	058.16
2007.99.50	Nutmeg jams and jellies	141%	kg	058.17
2007.99.90	Other	141%	kg	058.19
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11.00	Ground-nuts	20%	kg	058.921
2008.19.00	Other, including mixtures:			
2008.19.10	Peanut butter	20%	kg	058.922
2008.19.90	Other	20%	kg	058.929
2008.20.00	Pineapples	20%	kg	058.93
2008.30.00	Citrus fruit:			
2008.30.10	Oranges	20%	kg	058.941

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2008.30.20	Grapefruits	20%	kg	058.942
2008.30.90	Other	20%	kg	058.949
2008.40.00	Pears	20%	kg	058.961
2008.50.00	Apricots	20%	kg	058.951
2008.60.00	Cherries	20%	kg	058.952
2008.70.00	Peaches, including nectarines	20%	kg	058.953
2008.80.00	Strawberries	20%	kg	058.962
	Other, including mixtures other than those of subheading 2008.19.00:			
2008.91.00	Palm hearts	20%	kg	058.963
2008.92.00	Mixtures	20%	kg	058.97
2008.99.00	Other:			
2008.99.10	Mangoes	20%	kg	058.964
2008.99.20	Banana and plantain chips	20%	kg	058.965
2008.99.30	Akee (ackee) (<i>Blighia sapida</i> Koenig)	20%	kg	058.966
2008.99.40	Christophine (choyote)	20%	kg	058.967
2008.99.90	Other	20%	kg	058.969
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.			
	Orange juice:			
	Frozen:			
2009.11.00	Concentrated	40%	kg and l	059.111
2009.11.10	Other	141%	kg and l	059.119
2009.11.20	Other			
2009.12.00	Not frozen, of a Brix value not exceeding 20:			
2009.12.10	For infant use, in packages put up for retail sale	10%	kg and l	059.121
2009.12.20	Other, in packages put up for retail sale	40%	kg and l	059.122
2009.12.30	Concentrated, not frozen	40%	kg and l	059.123
2009.12.90	Other	40%	kg and l	059.129
2009.19.00	Other:			
2009.19.10	For infant use, in packages put up for retail sale	10%	kg and l	059.131
2009.19.20	Other, in packages put up for retail sale	40%	kg and l	059.132
2009.19.90	Other	40%	kg and l	059.139
	Grapefruit (including pomelo) juice:			
	Of a Brix value not exceeding 20:			
2009.21.00	For infant use, in packages put up for retail sale	10%	kg and l	059.211
2009.21.10	Other, in packages put up for retail sale	40%	kg and l	059.212
2009.21.20	Concentrated	40%	kg and l	059.213
2009.21.30	Other	40%	kg and l	059.219
2009.21.90	Other			
2009.29.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2009.29.10	For infant use, in packages put up for retail sale	10%	kg and l	059.221
2009.29.20	Other, in packages put up for retail sale	40%	kg and l	059.222
2009.29.90	Other	125%	kg and l	059.229
2009.31.00	Juice of any other single citrus fruit: Of a Brix value not exceeding 20:			
2009.31.10	Lime juice:			
2009.31.11	Concentrated	40%	kg and l	059.31
2009.31.12	For infant use, in packages put up for retail sale	10%	kg and l	059.311
2009.31.13	Other in packages put up for retail sale	40%	kg and l	059.312
2009.31.19	Other	40%	kg and l	059.319
2009.31.20	Other:			
2009.31.21	For infant use, in packages put up for retail sale	10%	kg and l	059.321
2009.31.22	Other in packages put up for retail sale	40%	kg and l	059.322
2009.31.29	Other	40%	kg and l	059.329
2009.39.00	Other juice of any single citrus fruit (excluding orange, grapefruit, lime):			
2009.39.10	Of a Brix value not exceeding 20:			
2009.39.11	Concentrated	40%	kg and l	059.331
2009.39.12	For infant use in packages put up for retail sale	10%		059.332
2009.39.13	Other in packages put up for retail sale	40%	kg and l	059.333
2009.39.19	Other	40%	kg and l	059.334
2009.39.20	Other:			
2009.39.21	For infant use, in packages put up for retail sale	10%	kg and l	059.335
2009.39.22	Other in packages put up for retail sale	40%	kg and l	059.336
2009.39.29	Other	40%	kg and l	059.339
2009.41.00	Pineapple juice: Of a Brix value not exceeding 20:			
2009.41.10	Concentrated not in retail packages	15%	kg and l	059.914
2009.41.11	For infant use, in packages put up for retail sale	10%	kg and l	059.911
2009.41.12	Other in packages put up for retail sale	20%	kg and l	059.916
2009.41.19	Other	20%	kg and l	059.912
2009.49.00	Other:			
2009.49.10	For infant use, in packages put up for retail sale	10%	kg and l	059.913
2009.49.11	Other in packages put up for retail sale	20%	kg and l	059.915
2009.49.19	Other	100%	kg and l	059.919
2009.50.00	Tomato juice:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2009.50.10	Concentrated, not in retail packages	5%	kg and l	059.921
2009.50.20	For infant use in packages put up for retail sale	120%	kg and l	059.922
2009.50.90	Other	20%	kg and l	059.929
	Grape Juice (including Grape Must):			
	Of a Brix value not exceeding 30:			
2009.61.00	Concentrated Grape Juice	5%	kg and l	059.931
2009.61.10	For infant use in packages put up for retail sale	10%	kg and l	059.932
2009.61.11	Other in packages put up for retail sale	20%	kg and l	059.933
2009.61.12	Other	20%	kg and l	059.934
2009.61.19	Grape Must	5%	kg and l	059.935
2009.61.20	Other:			
2009.69.00	For infant use in packages put up for retail sale	10%	kg and l	059.936
2009.69.10	Other in packages put up for retail sale	20%	kg and l	059.937
2009.69.11	Other	20%	kg and l	059.938
2009.69.19	Grape Must	10%	kg and l	059.939
	Apple juice:			
	Of a Brix value not exceeding 20:			
2009.71.00	Concentrated, not in retail packages	5%	kg and l	059.941
2009.71.10	For infant use in packages put up for retail sale	10%	kg and l	059.942
2009.71.11	Other, in packages put up for retail sale	20%	kg and l	059.943
2009.71.12	Other	20%	kg and l	059.944
2009.71.19	Other:			
2009.79.00	For infant use in packages put up for retail sale	10%	kg and l	059.945
2009.79.10	Other, in packages put up for retail sale	20%	kg and l	059.946
2009.79.11	Other	100%	kg and l	059.949
2009.79.19	Juice of any other single fruit or vegetable:			
2009.80.00	Passion fruit juice:			
2009.80.10	Concentrated not in retail packages	15%	kg and l	059.951
2009.80.11	For infant use in packages put up for retail sale	10%	kg and l	059.952
2009.80.12	Other, in packages put up for retail sale	20%	kg and l	059.953
2009.80.13	Other	20%	kg and l	059.954
2009.80.19	Tamarind Juice:			
2009.80.20	Concentrated not in retail packages	15%	kg and l	059.955
2009.80.21	For infant use in packages put up for retail sale	10%	kg and l	059.956
2009.80.22	Other in packages put up for retail sale	20%	kg and l	059.957
2009.80.23	Other	20%	kg and l	059.958
2009.80.29	Preparation of the juice of any other single fruit or vegetable for infant use put up for retail sale	10%	kg and l	059.9591
2009.80.30	Other	20%	kg and l	059.9599
2009.80.90	Mixtures of juices:			
2009.90.00	Preparations of grapefruit and orange juices for infant use, put up for retail sale	10%	kg and l	059.962

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2009.90.20	Other mixtures of grapefruit and orange juices	40%	kg and l	059.963
2009.90.30	Preparations of pineapple-based juices for infant use, put up for retail sale	10%	kg and l	059.968
2009.90.40	Other pineapple-based juices	20%	kg and l	059.965
2009.90.50	Preparations of other mixtures of juices for infant use, put up for retail sale	10%	kg and l	059.966
2009.90.90	Other	20%	kg and l	059.969

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CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Mixed vegetables of heading 07.12.;
 - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
 - (c) Flavoured tea (heading 09.02);
 - (d) Spices or other products of headings 09.04 to 09.10;
 - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (f) Yeast put up as a medicament or other products of heading 30.03 or 30.04;
or
 - (g) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
21.01	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.			
	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%	kg	071.311
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	kg	071.312
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%	kg	071.32
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	kg	071.33
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10.00	Active yeasts	15%	kg	098.61
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead:			
2102.20.10	Inactive yeasts	15%	kg	098.62
2102.20.20	Other single-cell micro-organisms, dead	5%	kg	098.63
2102.30.00	Prepared baking powders	15%	kg	098.64
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10.00	Soya sauce	20%	kg	098.41
2103.20.00	Tomato ketchup and other tomato sauces:			
2103.20.10	Tomato ketchup	20%	kg	098.421
2103.20.20	Other tomato sauces	20%	kg	098.422
2103.30.00	Mustard flour and meal and prepared mustard:			
2103.30.10	Mustard flour and meal	15%	kg	098.431
2103.30.20	Prepared mustard	20%	kg	098.432
2103.90.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2103.90.10	Pepper sauce	20%	kg	098.491
2103.90.20	Mayonnaise	20%	kg	098.492
2103.90.30	Worcestershire sauce	20%	kg	098.493
2103.90.40	Achar, kuchela and similar preparations	20%	kg	098.494
2103.90.90	Other	20%	kg	098.499
21.04	Soups and broths and preparations therefor; homogenized composite food preparations.			
2104.10.00	Soups and broths and preparations therefor:			
2104.10.10	In liquid form	20%	kg	098.51
2104.10.20	In solid or powder form	20%	kg	098.52
2104.20.00	Homogenized composite food preparations:			
2104.20.10	Preparations for infant use, put up for retail sale	10%	kg	098.141
2104.20.90	Other	20%	kg	098.149
2105.00	Ice cream and other edible ice, whether or not containing cocoa.			
2105.00.10	Ice cream	20%	kg	022.331
2105.00.90	Other:			
2105.00.90.100	Other (milk based)	75%	kg	022.3391
2105.00.90.900	Other	20%	kg	022.3399
21.06	Food preparations not elsewhere specified or included.			
2106.10.00	Protein concentrates and textured protein substances:			
2106.10.10	Protein hydrolysates	5%	kg	098.991
2106.10.90	Other	20%	kg	098.992
2106.90.00	Other:			
2106.90.10	Mauby syrup	20%	kg	098.993
2106.90.20	Other flavoured or coloured sugar syrups	20%	kg	098.994
2106.90.30	Flavouring powders for making beverages	5%	kg	098.995
2106.90.40	Autolysed yeast	15%	kg	098.996
2106.90.50	Ice cream powders	20%	kg	098.997
2106.90.60	Preparations consisting of saccharin and foodstuff, used for sweetening purposes	20%	kg	098.998
2106.90.70	Preparations for infant use, put up for retail sale	10%	kg	098.9991
2106.90.80	Preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5% vol.	\$14.31/l	kg and litre	098.9992
2106.90.90	Other	20%	kg	098.9999

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CHAPTER 22
BEVERAGES, SPIRITS AND VINEGAR

Notes.

1. This Chapter does not cover:
 - (a) Products of this Chapter (other than those of heading 2209.00.00) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
 - (b) Sea water (heading 2501.00);
 - (c) Distilled or conductivity water or water of similar purity (heading 2853.00.00);
 - (d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);
 - (e) Medicaments of heading 30.03 or 30.04; or
 - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 2203.00 to 2206.00 or heading 22.08 as appropriate.

Subheading Note.

1. For the purposes of subheading 2204.10.00, the expression "sparkling wine" means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10.00	Mineral waters and aerated waters:			
2201.10.10	Mineral waters	20%	kg and l	111.011
2201.10.20	Aerated waters	20%	kg and l	111.012
2201.90.00	Other:			
2201.90.10	Ordinary natural waters	20%	kg and l	111.013
2201.90.90	Other	20%	kg and l	111.019
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10.10	Aerated beverages	123%	kg and l	111.021
2202.10.90	Other	100%	kg and l	111.022
2202.90.00	Other:			
2202.90.10	Beverages containing cocoa	20%	kg and l	111.023
2202.90.20	Malt beverages	100%	kg and l	111.024
2202.90.90	Other	20%	kg and l	111.029
2203.00	Beer made from malt.			
2203.00.10.00	Beer:			
2203.00.10.100	Beer in metal containers	100%	kg and l	112.311
2203.00.10.200	Beer in other containers containing (>0.5% But =< 1%) alcohol	100%	kg and l	112.312
2203.00.10.300	Beer in other containers containing (> 1% But =< 4%) alcohol	100%	kg and l	112.313
2203.00.10.400	Beer in other containers containing (> 4% But =<5%) alcohol	100%	kg and l	112.314
2203.00.10.500	Beer in other containers containing (>5% But =< 10%) alcohol	100%	kg and l	112.315
2203.00.10.900	Beer in other containers containing (> 10% But =< 15%) alcohol	100%	kg and l	112.319
2203.00.20.00	Stout:	100%		
2203.00.20.100	Stout in metal containers	100%	kg and l	112.321
2203.00.20.200	Stout in other containers containing (>0.5% But =< 1%) alcohol	100%	kg and l	112.322

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2203.00.20.300	Stout in other containers containing (> 1% But =< 4%) alcohol	100%	kg and l	112.323
2203.00.20.400	Stout in other containers containing (> 4% But =<5%) alcohol	100%	kg and l	112.324
2203.00.20.500	Stout in other containers containing (>5% But =< 10%) alcohol	100%	kg and l	112.325
2203.00.20.900	Stout in other containers containing (> 10% But =< 15%) alcohol	100%	kg and l	112.329
2203.00.90.00	Other	100%	kg and l	112.39
2203.00.90.100	Other Beer in metal containers	100%	kg and l	112.391
2203.00.90.200	Other Beer in other containers containing (>0.5% But =< 1%) alcohol	100%	kg and l	112.392
2203.00.90.300	Other Beer in other containers containing (> 1% But =< 4%) alcohol	100%	kg and l	112.393
2203.00.90.400	Other Beer in other containers containing (> 4% But =<5%) alcohol	100%	kg and l	112.394
2203.00.90.500	Other Beer in other containers containing (>5% But =< 10%) alcohol	100%	kg and l	112.395
2203.00.90.900	Other Beer in other containers containing (> 10% But =< 15%) alcohol	100%	kg and l	112.399
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00	Sparkling wine	\$5.50/l	kg and l	112.15
	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.00	In containers holding 2 litres or less	\$2.64/l	kg and l	112.171
2204.29.00	Other:			
2204.29.10	Grape must with fermentation prevented or arrested by the addition of alcohol	\$1.32/l	kg and l	112.172
2204.29.90	Other	\$2.64/l	kg and l	112.179
2204.30.00	Other grape must	\$1.32/l	kg and l	112.11
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10.00	In containers holding 2 litres or less	\$2.64/l	kg and l	112.131
2205.90.00	Other	\$2.64/l	kg and l	113.139
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00.10.00	Shandy:			
2206.00.10.100	Shandies containing (>0.5% But =<1%) alcohol	100%	kg and l	112.211

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2206.00.10.200	Shandies containing (> 1% But =<5%) alcohol	100%	kg and l	112.212
2206.00.10.300	Shandies containing (>5% But =< 10%) alcohol	100%	kg and l	112.213
2206.00.10.900	Shandies containing (> 10% But =< 15%) alcohol	100%	kg and l	112.219
2206.00.90	Other	\$2.64/l	kg and l	112.29
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher	\$14.31/l	kg and l	512.15
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength	\$1.32/l	kg and l	512.16
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20.00	Spirits obtained by distilling grape wine or grape marc:			
2208.20.10.00	Brandy, in bottles of a strength not exceeding 46% vol:			
2208.20.10.100	Brandy, in bottles of a strength not exceeding 46% vol Blended	\$11.45/l	kg and l	112.4211
2208.20.10.900	Brandy, in bottles of a strength not exceeding 46% vol	\$11.45/l	kg and l	112.4219
2208.20.90	Other	\$13.43/l	kg and l	112.429
2208.30.00	Whiskies:			
2208.30.10	In bottles of a strength not exceeding 46% vol	\$11.67/l	kg and l	112.411
2208.30.90	Other	\$13.21/l	kg and l	112.419
2208.40.00	Rum and other spirits obtained by distilling fermented sugarcane products:			
2208.40.10	In bottles of a strength not exceeding 46% vol	\$12.99/l	kg and l	112.441
2208.40.90	Other	\$15.63/l	kg and l	112.449
2208.50.00	Gin and Geneva:			
2208.50.10	In bottles of a strength not exceeding 46% vol	\$12.53/l	kg and l	112.451
2208.50.90	Other	\$14.31/l	kg and l	112.459
2208.60.00	Vodka	\$14.31/l	kg and l	112.491
2208.70.00.00	Liqueurs and cordials:			
2208.70.00.100	Falernum	\$14.31/l	kg and l	112.4921
2208.70.00.200	Rum creams	\$4.00/l	kg and l	112.4922
2208.70.00.900	Liqueurs and cordials NES	\$14.31/l	kg and l	112.4929
2208.90.00	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
2208.90.10	Aromatic bitters used as a flavouring agent for food and beverages	\$1.10/l	kg and l	112.493
2208.90.20	Other aromatic bitters	\$14.31/l	kg and l	112.494
2208.90.90.00	Other:			
2208.90.90.100	Rum punch	\$14.31/l	kg and l	112.4991
2208.90.90.200	Gin tonic, dark and stormy and similar beverages containing (>0.5% But =<1%) alcohol	\$14.31/l	kg and l	112.4992
2208.90.90.300	Gin tonic, dark and stormy and similar beverages containing (> 1% But =<5%) alcohol	\$14.31/l	kg and l	112.4993
2208.90.90.400	Gin tonic, dark and stormy and similar beverages containing (>5% But =< 10%) alcohol	\$14.31/l	kg and l	112.4994
2208.90.90.500	Gin tonic, dark and stormy and similar beverages containing (> 10% But =< 15%) alcohol	\$14.31/l	kg and l	112.4995
2208.90.90.900	Other	\$14.31/l	kg and l	112.4999
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	20%	kg and l	098.44

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CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Note.

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Note.

1. For the purposes of subheading 2306.41.00, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading note 1 to Chapter 12.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.				
2301.10.00	Flours, meals and pellets of meat or meat offal; greaves	Free	Free	kg	081.41
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	Free	Free	kg	081.42
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.				
2302.10.00	Of maize (corn)	Free	Free	kg	081.24
2302.30.00	Of wheat	Free	Free	kg	081.26
2302.40.00	Of other cereals:				
2302.40.10	Of rice	Free	Free	kg	081.291
2302.40.90	Other	Free	Free	kg	081.299
2302.50.00	Of leguminous plants	Free	Free	kg	081.23
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.				
2303.10.00	Residues of starch manufacture and similar residues	Free	Free	kg	081.51
2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free	kg	081.52
2303.30.00	Brewing or distilling dregs and waste	Free	Free	kg	081.53
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	Free	Free	kg	081.31
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	Free	kg	081.32
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304.00.00 or 2305.00.00				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
2306.10.00	Of cotton seeds	Free	Free	kg	081.33
2306.20.00	Of linseed	Free	Free	kg	081.34
2306.30.00	Of sunflower seeds	Free	Free	kg	081.35
	Of rape or colza seeds:				
2306.41.00	Of low erucic acid rape or colza seeds	Free	Free	kg	081.41
2306.49.00	Other	Free	Free	kg	081.49
2306.50.00	Of coconut or copra	15%		kg	081.37
2306.60.00	Of palm nuts or kernels	Free	Free	kg	081.38
2306.90.00	Other	Free	Free	kg	081.399
2307.00.00	Wine lees; argol.	Free	Free	kg	081.94
2308.00.00	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.	Free	Free	kg	081.192
23.09	Preparations of a kind used in animal feeding.				
2309.10.00	Dog or cat food, put up for retail sale	20%	20%	kg	081.95
2309.90.00	Other:				
2309.90.10	Mixed bird seeds	20%	20%	kg	081.991
2309.90.20	Other foods for pets	20%	20%	kg	081.992
2309.90.30	Prepared complete poultry feed	15%	15%	kg	081.993
2309.90.40	Prepared complete cattle feed	15%	15%	kg	081.994
2309.90.50	Prepared complete pig feed	15%	15%	kg	081.995
2309.90.60.00	Other prepared complete animal feeds:				
2309.90.60.100	Prepared complete sheep feed	15%	15%	kg	081.9961
2309.90.60.900	Other prepared complete animal feeds	15%	15%	kg	081.9969
2309.90.90	Other	Free	Free	kg	081.999

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CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

Note.

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10.00	Tobacco, not stemmed/stripped	5%	kg	121.1
2401.20.00	Tobacco, partly or wholly stemmed/stripped	5%	kg	121.2
2401.30.00	Tobacco refuse	5%	kg	121.3
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco	\$44.09/kg	kg	122.1
2402.20.00	Cigarettes containing tobacco	\$44.09/kg	kg	122.2
2402.90.00	Other	\$33.07/kg	kg	122.31
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion Other:	\$33.07/kg	kg	122.32
2403.91.00	"Homogenised" or "reconstituted" tobacco	\$33.07/kg	kg	122.391
2403.99.00	Other:			
2403.99.10	Snuff	\$26.46/kg	kg	122.392
2403.99.90	Other	\$33.07/kg	kg	122.399

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SECTION V
MINERAL PRODUCTS

CHAPTER 25

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

Notes.

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

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

2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 2802.00.00);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

- (e) Setts, curbstones or flagstones (heading 6801.00.00); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 6803.00);
 - (f) Precious or semi-precious stones (heading 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
 - (h) Billiard chinks (heading 95.04); or
 - (ij) Writing or drawing chinks or tailors' chinks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.				
2501.00.10	Table salt in retail packages of not more than 2.5 kg	20%	20%	kg	278.31
2501.00.20	Other table salt	15%	15%	kg	278.32
2501.00.30	Rock salt	5%	5%	kg	278.33
2501.00.40	Pure sodium chloride	5%	5%	kg	278.34
2501.00.50	Salt liquors	5%	5%	kg	278.35
2501.00.90	Other	5%	5%	kg	278.39
2502.00.00	Unroasted iron pyrites.	5%	Free	kg	274.2
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	5%	Free	kg	274.1
25.04	Natural graphite.				
2504.10.00	In powder or in flakes	5%	Free	kg	278.221
2504.90.00	Other	5%	Free	kg	278.229
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.				
2505.10.00	Silica sands and quartz sands	5%	5%	kg	273.31
2505.90.00	Other	5%	5%	kg	273.39
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
2506.10.00	Quartz	5%	Free	kg	278.511
2506.20.00	Quartzite	5%	Free	kg	278.512
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	5%	Free	kg	278.26
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.				
2508.10.00	Bentonite	5%	Free	kg	278.27
2508.30.00	Fire-clay	5%	Free	kg	278.292
2508.40.00	Other clays	5%	Free	kg	278.293
2508.50.00	Andalusite, kyanite and sillimanite	5%	Free	kg	278.294
2508.60.00	Mullite	5%	Free	kg	278.295
2508.70.00	Chamotte or dinas earths	5%	Free	kg	278.296
2509.00.00	Chalk.	5%	Free	kg	278.91

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.				
2510.10.00	Unground	5%	Free	kg	272.31
2510.20.00	Ground	5%	Free	kg	272.32
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.				
2511.10.00	Natural barium sulphate (barytes)	5%	Free	kg	278.921
2511.20.00	Natural barium carbonate (witherite)	5%	Free	kg	278.922
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	5%	Free	kg	278.95
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.				
2513.10.00	Pumice stone	5%	Free	kg	277.23
2513.20.00	Emery, natural corundum, natural garnet and other natural abrasives	5%	Free	kg	277.22
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of rectangular (including square) shape.	5%	Free	kg	273.11
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				
	Marble and travertine:				
2515.11.00	Crude or roughly trimmed	5%	5%	kg	273.121
2515.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	5%	kg	273.122
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster	5%	5%	kg	273.123
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2516.11.00	Granite: Crude or roughly trimmed	5%	5%	kg	273.131
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	5%	kg	273.132
2516.20.00	Sandstone	5%	5%	kg	273.133
2516.90.00	Other monumental or building stone	5%	5%	kg	273.139
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.				
2517.10.00	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%	5%	kg	273.41
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in heading 2517.00.00	5%	5%	kg	273.42
2517.30.00	Tarred macadam Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	5%	Free	kg	273.43
2517.41.00	Of marble	5%	Free	kg	273.44
2517.49.00	Other	5%	Free	kg	273.49
25.18	Dolomite, whether or not calcined, or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.				
2518.10.00	Dolomite not calcined or sintered	5%	Free	kg	278.231
2518.20.00	Calcined or sintered dolomite	5%	Free	kg	278.232
2518.30.00	Dolomite ramming mix	5%	Free	kg	278.233
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2519.10.00	Natural magnesium carbonate (magnesite)	5%	Free	kg	278.24
2519.90.00	Other	5%	Free	kg	278.25
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.				
2520.10.00	Gypsum; anhydrite:				
2520.10.10	Gypsum	15%	15%	kg	273.231
2520.10.20	Anhydrite	5%	5%	kg	273.232
2520.20.00	Plasters:				
2520.20.10	Plaster of Paris	5%	Free	kg	273.241
2520.20.90	Other	5%	Free	kg	273.249
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	10%	kg	273.22
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.				
2522.10.00	Quicklime	10%	10%	kg	661.11
2522.20.00	Slaked lime	10%	10%	kg	661.12
2522.30.00	Hydraulic lime	10%	10%	kg	661.13
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.				
2523.10.00	Cement clinkers	15%	15%	kg	661.21
2523.21.00	Portland cement: White cement, whether or not artificially coloured	5%	5%	kg	661.221
2523.29.00	Other:				
2523.29.10	Building cement (grey)	15%	15%	kg	661.222
2523.29.20	Oilwell cement	5%	5%	kg	661.223
2523.29.90	Other	5%	5%	kg	661.229
2523.30.00	Aluminous cement	5%	5%	kg	661.23
2523.90.00	Other hydraulic cements	5%	5%	kg	661.29
25.24	Asbestos.				
2524.10.00	Crocidolite	5%	5%	kg	278.41
2524.90.00	Other	5%	5%	kg	278.49
25.25	Mica, including splittings; mica waste.				
2525.10.00	Crude mica and mica rifted into sheets or splittings	5%	Free	kg	278.521
2525.20.00	Mica powder	5%	Free	kg	278.522

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2525.30.00 25.26	Mica waste 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.	5%	Free	kg	278.523
2526.10.00	Not crushed, not powdered	5%	5%	kg	278.931
2526.20.00	Crushed or powdered:				
2526.20.10	Talc	5%	Free	kg	278.932
2526.20.90	Other	5%	Free	kg	278.939
[25.27] 25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.				
2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined)	5%	Free	kg	278.941
2528.90.00	Other	5%	Free	kg	278.949
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.				
2529.10.00	Feldspar	5%	Free	kg	278.531
2529.21.00	Fluorspar: Containing by weight 97% or less of calcium fluoride	5%	Free	kg	278.541
2529.22.00	Containing by weight more than 97% of calcium fluoride	5%	Free	kg	278.542
2529.30.00	Leucite; nepheline and nepheline syenite	5%	Free	kg	278.532
25.30	Mineral substances not elsewhere specified or included.				
2530.10.00	Vermiculite, perlite and chlorites, unexpanded	5%	Free	kg	278.98
2530.20.00	Kieserite, epsomite(natural magnesium sulphates)	5%	Free	kg	278.991
2530.90.00	Other	5%	5%	kg	278.999

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CHAPTER 26
ORES, SLAG AND ASH

Notes.

1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10)
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:

- (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
- (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1. For the purposes of subheading 2620.21.00, "leaded gasoline sludges and leaded anti-knock compound sludges" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.00.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
26.01	Iron ores and concentrates, including roasted iron pyrites.				
	Iron ores and concentrates, other than roasted iron pyrites:				
2601.11.00	Non-agglomerated	5%	Free	kg	281.5
2601.12.00	Agglomerated	5%	Free	kg	281.6
2601.20.00	Roasted iron pyrites	5%	Free	kg	281.4
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more calculated on the dry weight.	5%	Free	kg	287.7
2603.00.00	Copper ores and concentrates.	5%	Free	kg	283.1
2604.00.00	Nickel ores and concentrates.	5%	Free	kg	284.1
2605.00.00	Cobalt ores and concentrates.	5%	Free	kg	287.93
26.06	Aluminium ores and concentrates.				
2606.00.10	Calcined bauxite	10%	10%	kg	285.11
2606.00.90	Other	10%	10%	kg	295.19
2607.00.00	Lead ores and concentrates.	5%	5%	kg	287.4
2608.00.00	Zinc ores and concentrates.	5%	Free	kg	287.5
2609.00.00	Tin ores and concentrates.	5%	Free	kg	287.6
2610.00.00	Chromium ores and concentrates.	5%	Free	kg	287.91
2611.00.00	Tungsten ores and concentrates.	5%	Free	kg	287.92
26.12	Uranium or thorium ores and concentrates.				
2612.10.00	Uranium ores and concentrates	5%	Free	kg	286.1
2612.20.00	Thorium ores and concentrates	5%	Free	kg	286.2
26.13	Molybdenum ores and concentrates.				
2613.10.00	Roasted	5%	Free	kg	287.81
2613.90.00	Other	5%	Free	kg	287.82
2614.00.00	Titanium ores and concentrates.	5%	Free	kg	287.83
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.				
2615.10.00	Zirconium ores and concentrates	5%	Free	kg	287.84
2615.90.00	Other	5%	Free	kg	287.85
26.16	Precious metal ores and concentrates.				
2616.10.00	Silver ores and concentrates	5%	Free	kg	289.11
2616.90.00	Other	5%	Free	kg	289.19
26.17	Other ores and concentrates.				
2617.10.00	Antimony ores and concentrates	5%	Free	kg	287.991
2617.90.00	Other	5%	Free	kg	287.999
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	10%	10%	kg	278.61

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	10%	kg	278.62
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.				
	Containing mainly zinc:				
2620.11.00	Hard zinc spelter	5%	5%	kg	288.11
2620.19.00	Other	5%	5%	kg	288.12
	Containing mainly lead:				
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	5%	5%	kg	288.161
2620.29.00	Other	5%	5%	kg	288.17
2620.30.00	Containing mainly copper	5%	5%	kg	288.14
2620.40.00	Containing mainly aluminium	5%	5%	kg	288.15
2620.60.00	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	5%	5%	kg	288.18
	Other:				
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	5%	5%	kg	288.21
2620.99.00	Other	5%	5%	kg	288.29
26.21	Other slag and ash; including seaweed ash (kelp); ash and residues from the incineration of municipal waste.				
2621.10.00	Ash and residues from the incineration of municipal waste	5%	5%	kg	278.71
2621.90.00	Other	5%	5%	kg	278.79

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CHAPTER 27

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

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

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

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

Subheading Notes.

1. For the purposes of subheading 2701.11.00, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12.00, "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 5,833kcal/kg.
3. For the purposes of subheadings 2707.10.00, 2707.20.00, 2707.30.00 and 2707.40.00 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheadings 2710.11.00, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D86 method).



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.				
	Coal, whether or not pulverized, but not agglomerated:				
2701.11.00	Anthracite	5%	Free	kg/m ³	321.1
2701.12.00	Bituminous coal	5%	Free	kg/m ³	321.21
2701.19.00	Other coal	5%	Free	kg/m ³	321.22
2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal	5%	Free	kg/m ³	322.1
27.02	Lignite, whether or not agglomerated, excluding jet.				
2702.10.00	Lignite, whether or not pulverized, but not agglomerated	5%	Free	kg/m ³	322.21
2702.20.00	Agglomerated lignite	5%	Free	kg/m ³	322.22
2703.00.00	Peat (including peat litter), whether or not agglomerated.	Free	Free	kg/m ³	322.3
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.				
2704.00.10	Coke and semi-coke of coal	5%	Free	kg/m ³	325.01
2704.00.20	Coke and semi-coke of lignite or of peat	5%	Free	kg/m ³	325.02
2704.00.30	Retort carbon	5%	Free	kg/m ³	325.03
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	Free	Free	kg/m ³	345.0
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%	Free	kg/m ³	335.21
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.				
2707.10.00	Benzol (benzene)	15%	15%	kg/m ³	335.22
2707.20.00	Toluol (toluene)	15%	15%	kg/m ³	335.23
2707.30.00	Xylol (xylenes)	15%	15%	kg/m ³	335.24
2707.40.00	Napthalene	15%	15%	kg/m ³	335.256
2707.50.00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	15%	15%	kg/m ³	335.251
	Other:				
2707.91.00	Creosote oils	15%	15%	kg/m ³	335.253
2707.99.00	Other:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
2707.99.10	Gasoline blending preparations	15%	15%	kg/m ³	335.255
2707.99.90	Other	15%	15%	kg/m ³	335.259
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.				
2708.10.00	Pitch	15%	15%	kg/m ³	335.31
2708.20.00	Pitch coke	5%	Free	kg/m ³	335.32
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.				
2709.00.10	Imported under the processing agreement	5%	Free	kg/m ³	333.01
2709.00.90	Other	5%	Free	kg/m ³	333.09
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.				
	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than waste oils:				
2710.11.00	Light oils and preparations:				
2710.11.10	Aviation Spirit of 100 octane and over	5%	5%	kg/m ³	334.611
2710.11.20	Aviation Spirit under 100 octane	5%	5%	kg/m ³	334.612
2710.11.30	Motor Spirit (gasoline)	\$109.99/m ³	\$109.99/m ³	kg/m ³	334.613
2710.11.40	Spirit type (gasoline type) jet fuel	5%	5%	kg/m ³	334.614
2710.11.90	Other	5%	5%	kg/m ³	334.619
2710.19.00	Other:				
2710.19.10	Kerosene type jet fuel	5%	5%	kg/m ³	334.621
2710.19.20	Illuminating kerosene	\$65.99/m ³	\$65.99/m ³	kg/m ³	334.622
2710.19.30	Vapourising oil or white spirit	\$65.99/m ³	\$65.99/m ³	kg/m ³	334.623
2710.19.40.00	Diesel oil:				
2710.19.40.100	Diesel oil for use as fuel for road motor vehicles	\$65.99/m ³	\$65.99/m ³	kg/m ³	334.6311
2710.19.40.900	Diesel oil	\$65.99/m ³	\$65.99/m ³	kg/m ³	334.6319
2710.19.50	Gas oils (other than diesel oil)	\$65.99/m ³	\$65.99/m ³	kg/m ³	334.639
2710.19.60	Bunker 'C' grade fuel oil	\$65.99/m ³	\$65.99/m ³	kg/m ³	334.641
2710.19.70	Partly refined petroleum, including topped crudes	5%	5%	kg/m ³	334.642

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2710.19.80	Lubricating oil base stocks, lubricating oils greases:				
2710.19.81	Lubricating oil base stock (Paraffinic type)	15%	15%	kg/m ³	334.651
2710.19.82	Other lubricating oil base stock	15%	15%	kg/m ³	334.652
2710.19.83	Lubricating oils	\$0.11/l	\$0.11/l	kg/m ³	334.653
2710.19.84	Lubricating greases	25%	25%	kg/m ³	334.654
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	15%	15%	kg/m ³	334.66
2710.19.86	Transformer oil	5%	5%	kg/m ³	334.671
2710.19.87	Circuit breaker oil	5%	5%	kg/m ³	334.672
2710.19.88	Cleansing; cutting and mould release oils	5%	5%	kg/m ³	334.68
2710.19.89	Other	5%	5%	kg/m ³	334.691
2710.19.90	Other	5%	5%	kg/m ³	334.699
	Waste oils:				
2710.91.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	5%	kg/m ³	334.71
2710.99.00	Other	5%	5%	kg/m ³	334.79
27.11	Petroleum gases and other gaseous hydrocarbons.				
	Liquefied:				
2711.11.00	Natural gas	Free	Free	kg/m ³	343.1
2711.12.00	Propane	Free	Free	kg/m ³	342.1
2711.13.00	Butanes	Free	Free	kg/m ³	342.5
2711.14.00	Ethylene, propylene, butylenes and butadiene	5%	5%	kg/m ³	344.1
2711.19.00	Other	5%	5%	kg/m ³	344.2
	In gaseous state:				
2711.21.00	Natural gas	Free	Free	kg/m ³	343.2
2711.29.00	Other	Free	Free	kg/m ³	344.9
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.				
2712.10.00	Petroleum jelly	20%	20%	kg/m ³	335.11
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil	5%	5%	kg/m ³	335.125
2712.90.00	Other	5%	5%	kg/m ³	335.129
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2713.11.00	Petroleum coke: Not calcined	5%	5%	kg	335.421
2713.12.00	Calcined	5%	5%	kg	335.422
2713.20.00	Petroleum bitumen	30%	30%	kg	335.411
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous mineral	30%	30%	kg	335.419
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.				
2714.10.00	Bituminous or oil shale and tar sands	25%	25%	kg	278.96
2714.90.00	Other:				
2714.90.10	Natural bitumen	25%	25%	kg	278.971
2714.90.20	Natural asphalt	10%	10%	kg	278.972
2714.90.30	Asphaltites and asphaltic rocks	25%	25%	kg	278.973
2714.90.90	Other	5%	5%	kg	278.979
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tarpitch (for example, bituminous mastics, cut-backs).				
2715.00.10	Cut-backs	30%	30%	kg	335.431
2715.00.90	Other	30%	30%	kg	335.439
2716.00.00	Electrical energy.	Free	Free	1000 kwh	351.0

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SECTION VI
PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

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

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 2852.00.00 are to be classified in those headings and in no other heading of this Section.
2. Subject Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 3303.00, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.



CHAPTER 28

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

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 2852.00.00 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 2847.00.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853.00.00) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813.00.00; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

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- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 2848.00.00 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 3818.00.00



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	I - CHEMICAL ELEMENTS				
28.01	Fluorine, chlorine, bromine and iodine.				
2801.10.00	Chlorine	5%	Free	kg	522.24
2801.20.00	Iodine	5%	5%	kg	522.251
2801.30.00	Fluorine; bromine	5%	5%	kg	522.252
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	5%	Free	kg	522.26
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	5%	kg	522.1
28.04	Hydrogen, rare gases and other non-metals.				
2804.10.00	Hydrogen	10%	10%	kg and m ³	522.211
	Rare gases:				
2804.21.00	Argon	5%	5%	kg and m ³	522.212
2804.29.00	Other	5%	Free	kg and m ³	522.213
2804.30.00	Nitrogen	10%	10%	kg and m ³	522.214
2804.40.00	Oxygen	10%	10%	kg and m ³	522.215
2804.50.00	Boron; tellurium	5%	5%	kg	522.221
	Silicon:				
2804.61.00	Containing by weight not less than 99.99% of Silicon	5%	5%	kg	522.231
2804.69.00	Other	5%	5%	kg	522.239
2804.70.00	Phosphorus	5%	5%	kg	522.222
2804.80.00	Arsenic	5%	5%	kg	522.223
2804.90.00	Selenium	5%	5%	kg	522.224
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.				
	Alkali or alkaline-earth metals:				
2805.11.00	Sodium	5%	5%	kg	522.281
2805.12.00	Calcium	5%	5%	kg	522.282
2805.19.00	Other	5%	5%	kg	522.289
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	5%	5%	kg	522.293
2805.40.00	Mercury	5%	5%	kg	522.27
	II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS				
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.				
2806.10.00	Hydrogen chloride (hydrochloric acid)	5%	5%	kg	522.311
2806.20.00	Chlorosulphuric acid	5%	5%	kg	522.312
2807.00	Sulphuric acid; oleum.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2807.00.10	Sulphuric acid, for chemical analysis	5%	5%	kg	522.321
2807.00.20	Sulphuric acid, other	15%	15%	kg	522.322
2807.00.30	Oleum	5%	5%	kg	522.323
2808.00.00	Nitric acid; sulphonitric acids.	5%	5%	kg	522.33
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.				
2809.10.00	Diphosphorus pentaoxide	5%	5%	kg	522.341
2809.20.00	Phosphoric acid and polyphosphoric acid	5%	5%	kg	522.342
2810.00.00	Oxides of boron; boric acids.	5%	5%	kg	522.35
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.				
	Other inorganic acids:				
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	5%	5%	kg	522.361
2811.19.00	Other	5%	5%	kg	522.369
	Other inorganic oxygen compounds of non-metals:				
2811.21.00	Carbon dioxide	15%	15%	kg	522.391
2811.22.00	Silicon dioxide	5%	5%	kg	522.37
2811.29.00	Other:				
2811.29.10	Nitrous oxide	5%	5%	kg	522.392
2811.29.90	Other	5%	5%	kg	522.399
	III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS				
28.12	Halides and halide oxides of non-metals.				
2812.10.00	Chlorides and chloride oxides	5%	5%	kg	522.411
2812.90.00	Other	5%	5%	kg	522.419
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.				
2813.10.00	Carbon disulphide	5%	5%	kg	522.421
2813.90.00	Other	5%	5%	kg	522.429
	IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS				
28.14	Ammonia, anhydrous or in aqueous solution.				
2814.10.00	Anhydrous ammonia	15%	15%	kg	522.611
2814.20.00	Ammonia in aqueous solution	5%	5%	kg	522.612
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.				
	Sodium hydroxide (caustic soda):				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2815.11.00	Solid	5%	Free	kg	522.62
2815.12.00	In aqueous solution (soda lye or liquid soda)	5%	Free	kg	522.63
2815.20.00	Potassium hydroxide (caustic potash)	5%	Free	kg	522.641
2815.30.00	Peroxides of sodium or potassium	5%	5%	kg	522.642
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.				
2816.10.00	Hydroxide and peroxide of magnesium	5%	5%	kg	522.651
2816.40.00	Oxides, hydroxides and peroxides, of strontium or Barium	5%	5%	kg	522.658
2817.00.00	Zinc oxide; zinc peroxide.	5%	5%	kg	522.51
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.				
2818.10.00	Artificial corundum, whether or not chemically defined	5%	5%	kg	522.67
2818.20.00	Aluminium oxide (alumina), other than artificial corundum	15%	15%	kg	285.2
2818.30.00	Aluminium hydroxide	5%	5%	kg	522.66
28.19	Chromium oxides and hydroxides.				
2819.10.00	Chromium trioxide	5%	5%	kg	522.521
2819.90.00	Other	5%	5%	kg	522.529
28.20	Manganese oxides.				
2820.10.00	Manganese dioxide	5%	5%	kg	522.531
2820.90.00	Other	5%	5%	kg	522.539
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.				
2821.10.00	Iron oxides and hydroxides	5%	5%	kg	522.541
2821.20.00	Earth colours	5%	5%	kg	522.542
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	5%	5%	kg	522.55
2823.00.00	Titanium oxides.	5%	5%	kg	522.56
28.24	Lead oxides; red lead and orange lead.				
2824.10.00	Lead monoxide (litharge, massicot)	5%	5%	kg	522.571
2824.90.00	Other	5%	5%	kg	522.579
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.				
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	5%	Free	kg	522.68

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2825.20.00	Lithium oxide and hydroxide	5%	Free	kg	522.691
2825.30.00	Vanadium oxides and hydroxides	5%	Free	kg	522.692
2825.40.00	Nickel oxides and hydroxides	5%	Free	kg	522.693
2825.50.00	Copper oxides and hydroxides	5%	Free	kg	522.694
2825.60.00	Germanium oxides and zirconium dioxide	5%	Free	kg	522.695
2825.70.00	Molybdenum oxides and hydroxides	5%	Free	kg	522.696
2825.80.00	Antimony oxides	5%	Free	kg	522.697
2825.90.00	Other	5%	Free	kg	522.699
	V - SALTS AND PEROXYSALTS. OF INORGANIC ACIDS AND METALS				
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.				
	Fluorides:				
2826.12.00	Of aluminium	5%	5%	kg	523.12
2826.19.00	Other	5%	5%	kg	523.13
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	5%	5%	kg	523.15
2826.90.00	Other	5%	5%	kg	523.19
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.				
2827.10.00	Ammonium chloride	5%	5%	kg	523.21
2827.20.00	Calcium chloride	5%	5%	kg	523.22
	Other chlorides:				
2827.31.00	Of magnesium	5%	5%	kg	523.291
2827.32.00	Of aluminium	5%	5%	kg	523.292
2827.35.00	Of nickel	5%	5%	kg	523.295
2827.39.00	Other	5%	5%	kg	523.298
	Chloride oxides and chloride hydroxides:				
2827.41.00	Of copper	5%	5%	kg	523.2991
2827.49.00	Other	5%	5%	kg	523.2992
	Bromides and bromide oxides:				
2827.51.00	Bromides of sodium or of potassium	5%	5%	kg	523.2993
2827.59.00	Other	5%	5%	kg	523.2994
2827.60.00	Iodides and iodide oxides	5%	5%	kg	523.2995
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.				
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5%	5%	kg	523.311
2828.90.00	Other	5%	5%	kg	523.319
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2829.11.00	Chlorates: Of sodium	5%	5%	kg	523.32
2829.19.00	Other	5%	5%	kg	523.319
2829.90.00	Other	5%	5%	kg	523.399
28.30	Sulphides; polysulphides, whether or not chemically defined.				
2830.10.00	Sodium sulphides	5%	5%	kg	523.41
2830.90.00	Other	5%	5%	kg	523.429
28.31	Dithionites and sulphonylates.				
2831.10.00	Of sodium	5%	5%	kg	523.431
2831.90.00	Other	5%	5%	kg	523.439
28.32	Sulphites; thiosulphates.				
2832.10.00	Sodium sulphites	5%	5%	kg	523.441
2832.20.00	Other sulphites	5%	5%	kg	523.442
2832.30.00	Thiosulphates	5%	5%	kg	523.443
28.33	Sulphates; alums; peroxosulphates (persulphates).				
	Sodium sulphates:				
2833.11.00	Disodium sulphate	5%	5%	kg	523.451
2833.19.00	Other	5%	5%	kg	523.459
	Other sulphates:				
2833.21.00	Of magnesium	5%	5%	kg	523.491
2833.22.00	Of aluminium	15%	15%	kg	523.492
2833.24.00	Of nickel	5%	5%	kg	523.494
2833.25.00	Of copper	5%	5%	kg	523.495
2833.27.00	Of barium	5%	5%	kg	523.497
2833.29.00	Other	5%	5%	kg	523.498
2833.30.00	Alums	5%	5%	kg	523.4991
2833.40.00	Peroxosulphates (persulphates)	5%	5%	kg	523.4992
28.34	Nitrites; nitrates.				
2834.10.00	Nitrites	5%	5%	kg	523.51
	Nitrates:				
2834.21.00	Of potassium	5%	5%	kg	523.52
2834.29.00	Other	5%	5%	kg	523.599
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.				
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites)	5%	5%	kg	523.61
	Phosphates:				
2835.22.00	Of mono- or disodium	5%	5%	kg	523.631
2835.24.00	Of potassium	5%	5%	kg	523.633

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5%	5%	kg	523.634
2835.26.00	Other phosphates of calcium	5%	5%	kg	523.635
2835.29.00	Other	5%	5%	kg	523.639
	Polyphosphates:				
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	5%	5%	kg	523.64
2835.39.00	Other	5%	5%	kg	523.65
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.				
2836.20.00	Disodium carbonate	5%	5%	kg	523.72
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	5%	Free	kg	523.73
2836.40.00	Potassium carbonates	5%	5%	kg	523.74
2836.50.00	Calcium carbonate	5%	5%	kg	523.791
2836.60.00	Barium carbonate	5%	5%	kg	523.792
	Other:				
2836.91.00	Lithium carbonates	5%	Free	kg	523.793
2836.92.00	Strontium carbonate	5%	Free	kg	523.794
2836.99.00	Other	5%	5%	kg	523.799
28.37	Cyanides, cyanide oxides and complex cyanides.				
	Cyanides and cyanide oxides:				
2837.11.00	Of sodium	5%	5%	kg	523.811
2837.19.00	Other	5%	5%	kg	523.819
2837.20.00	Complex cyanides	5%	5%	kg	523.812
[2838]					
28.39	Silicates; commercial alkali metal silicates.				
	Of sodium:				
2839.11.00	Sodium metasilicates	5%	5%	kg	523.831
2839.19.00	Other	5%	5%	kg	523.832
2839.90.00	Other	5%	5%	kg	523.839
28.40	Borates; peroxoborates (perborates).				
	Disodium tetraborate (refined borax):				
2840.11.00	Anhydrous	5%	5%	kg	523.841
2840.19.00	Other	5%	5%	kg	523.842
2840.20.00	Other borates	5%	5%	kg	523.843
2840.30.00	Peroxoborates (perborates)	5%	5%	kg	523.844
28.41	Salts of oxometallic or peroxometallic acids.				
2841.30.00	Sodium dichromate	5%	5%	kg	524.313
2841.50.00	Other chromates and dichromates; peroxochromates	5%	5%	kg	524.315
	Manganites, manganates and permanganates:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2841.61.00	Potassium permanganate	5%	5%	kg	524.316
2841.69.00	Other	5%	5%	kg	524.317
2841.70.00	Molybdates	5%	5%	kg	524.318
2841.80.00	Tungstates (wolframates)	5%	5%	kg	524.3191
2841.90.00	Other	5%	5%	kg	524.3199
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.				
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined.	5%	5%	kg	523.891
2842.90.00	Other	5%	5%	kg	523.899
	VI - MISCELLANEOUS				
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.				
2843.10.00	Colloidal precious metals	5%	5%	kg	524.321
	Silver compounds:				
2843.21.00	Silver nitrate	5%	5%	kg	524.322
2843.29.00	Other	5%	5%	kg	524.323
2843.30.00	Gold compounds	5%	5%	kg	524.324
2843.90.00	Other compounds; amalgams	5%	5%	kg	524.329
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.				
2844.10.00	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5%	5%	kg	525.11
2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	5%	5%	kg	525.13
2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	5%	5%	kg	525.15

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2844.40.00	Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	5%	5%	kg	525.19
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5%	5%	kg	525.17
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.				
2845.10.00	Heavy water (deuterium oxide)	5%	5%	kg	525.911
2845.90.00	Other	5%	5%	kg	525.919
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.				
2846.10.00	Cerium compounds	5%	5%	kg	525.951
2846.90.00	Other	5%	5%	kg	525.959
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	5%	5%	kg	524.91
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5%	5%	kg	524.92
28.49	Carbides, whether or not chemically defined.				
2849.10.00	Of calcium	5%	5%	kg	524.93
2849.20.00	Of silicon	5%	5%	kg	524.941
2849.90.00	Other	5%	5%	kg	524.949
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5%	5%	kg	524.95
[2851]					
2852.00.00	Compounds, inorganic or organic, of mercury, excluding amalgams.	5%	5%	kg	524.96
2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	5%	5%	kg	524.99

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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 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940.00.00, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

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

2. This Chapter does not cover:

- (a) Goods of heading 15.04 or crude glycerol of heading 1520.00.00;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Urea (heading 31.02 or 31.05);
- (f) Colouring matter of vegetable or animal origin (heading 3203.00), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (g) Enzymes (heading 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substance put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 3813.00.00; ink removers put up in packings for retail sale, of heading 38.24; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

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4. In headings 29.04 to 29.06, 29.08 to 2911.00.00 and 2913.00*00 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

For the purposes of headings 2911.00.00, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942.00.00, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub- Chapters I to X or heading 2942.00.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in the numerical order in Chapter 29, among those

appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

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

6. The compounds of headings 29.30 and 2931.00.00 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 2931.00.00 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

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

Subheading Notes.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.01	Acyclic hydrocarbons.				
2901.10.00	Saturated	5%	5%	kg	511.14
	Unsaturated:				
2901.21.00	Ethylene	5%	5%	kg	511.11
2901.22.00	Propene (propylene)	5%	5%	kg	511.12
2901.23.00	Butene (butylenes) and isomers thereof	5%	5%	kg	511.131
2901.24.00	Buta-1, 3-diene and isoprene	5%	5%	kg	511.132
2901.29.00	Other:				
2901.29.10	Nonylene (nonene)	5%	5%	kg	511.191
2901.29.20	Acetylene	5%	5%	kg	511.192
2901.29.90	Other	5%	5%	kg	511.199
29.02	Cyclic hydrocarbons.				
	Cyclanes, cyclenes and cycloterpenes:				
2902.11.00	Cyclohexane	5%	5%	kg	511.21
2902.19.00	Other	5%	5%	kg	511.291
2902.20.00	Benzene	5%	5%	kg	511.22
2902.30.00	Toluene	5%	5%	kg	511.23
	Xylenes:				
2902.41.00	<i>o</i> -Xylene	5%	5%	kg	511.241
2902.42.00	<i>m</i> -Xylene	5%	5%	kg	511.242
2902.43.00	<i>p</i> -Xylene	5%	5%	kg	511.243
2902.44.00	Mixed xylene isomers	5%	5%	kg	511.244
2902.50.00	Styrene	5%	5%	kg	511.25
2902.60.00	Ethylbenzene	5%	5%	kg	511.26
2902.70.00	Cumene	5%	5%	kg	511.27
2902.90.00	Other	5%	5%	kg	511.299
29.03	Halogenated derivatives of hydrocarbons.				
	Saturated chlorinated derivatives of acyclic hydrocarbons:				
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	5%	kg	511.361
2903.12.00	Dichloromethane (methylene chloride)	5%	5%	kg	511.362
2903.13.00	Chloroform (trichloromethane)	5%	5%	kg	511.363
2903.14.00	Carbon tetrachloride	5%	5%	kg	511.364
2903.15.00	Ethylene dichloride (ISO) (1,2 dichloroethane)	5%	5%	kg	511.35
2903.19.00	Other:				
2903.19.10	1,1,1-Trichloroethane (methylchloroform)	5%	5%	kg	511.366
2903.19.90	Other	5%	5%	kg	511.369

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:				
2903.21.00	Vinyl chloride (chloroethylene)	5%	5%	kg	511.31
2903.22.00	Trichloroethylene	5%	5%	kg	511.32
2903.23.00	Tetrachloroethylene (perchloroethylene)	5%	5%	kg	511.33
2903.29.00	Other	5%	5%	kg	511.34
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:				
2903.31.00	Ethylene dibromide (ISO) (1,2 dibromoethane)	5%	5%	kg	511.371
2903.39.00	Other	5%	5%	kg	511.379
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:				
2903.41.00	Trichlorofluoromethane	5%	5%	kg	511.381
2903.42.00	Dichlorodifluoromethane	5%	5%	kg	511.382
2903.43.00	Trichlorotrifluoroethanes	5%	5%	kg	511.383
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane	5%	5%	kg	511.384
2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine:				
2903.45.10	Chlorotrifluoromethane	5%	5%	kg	511.3851
2903.45.20	Pentachlorofluoroethane	5%	5%	kg	511.3852
2903.45.30	Tetrachlorodifluoroethanes	5%	5%	kg	511.3853
2903.45.40	Heptachlorofluoropropanes	5%	5%	kg	511.3854
2903.45.50	Hexachlorodifluoropropanes	5%	5%	kg	511.3855
2903.45.60	Pentachlorotrifluoropropanes	5%	5%	kg	511.3856
2903.45.70	Tetrachlorotetrafluoropropanes	5%	5%	kg	511.3857
2903.45.80	Trichloropentafluoropropanes	5%	5%	kg	511.3858
2903.45.90	Other:				
2903.45.91	Dichlorohexafluoropropanes	5%	5%	kg	511.3859
2903.45.92	Chloroheptafluoropropanes	5%	5%	kg	511.3861
2903.45.99	Other	5%	5%	kg	511.3869
2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	5%	kg	511.3862
2903.47.00	Other perhalogenated derivatives	5%	5%	kg	511.387
2903.49.00	Other:				
2903.49.10	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	5%	kg	511.3891
2903.49.20	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	5%	kg	511.3892

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2903.49.90	Other Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	5%	5%	kg	511.3899
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH, (ISO)), including lindane (ISO, INN)	5%	5%	kg	511.391
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	5%	kg	511.395
2903.59.00	Other Halogenated derivatives of aromatic hydrocarbons:	5%	5%	kg	511.392
2903.61.00	Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	5%	5%	kg	511.393
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane) (INN), (1,1,1-trichloro-2, 2-bis (<i>p</i> -chlorophenyl) ethane)	5%	5%	kg	511.394
2903.69.00	Other	5%	5%	kg	511.399
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.				
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters:				
2904.10.10	Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	15%	15%	kg	511.41
2904.10.20	Sulphonic acid (Dodecylbenzene [DDBSA])	15%	15%	kg	511.42
2904.10.90	Other	5%	5%	kg	511.43
2904.20.00	Derivatives containing only nitro or only nitroso groups	5%	5%	kg	511.44
2904.90.00	Other	5%	5%	kg	511.49
	II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	Saturated monohydric alcohols:				
2905.11.00	Methanol (methyl alcohol)	10%	10%	kg	512.11
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	5%	kg	512.12
2905.13.00	Butan-1-ol (<i>n</i> -butyl alcohol)	5%	5%	kg	512.131
2905.14.00	Other butanols	5%	5%	kg	512.132
2905.16.00	Octanol (octyl alcohol) and isomers thereof	5%	5%	kg	512.14

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%	5%	kg	512.192
2905.19.00	Other	5%	5%	kg	512.193
	Unsaturated monohydric alcohols:				
2905.22.00	Acyclic terpene alcohols	5%	5%	kg	512.194
2905.29.00	Other	5%	5%	kg	512.199
	Diols:				
2905.31.00	Ethylene glycol (ethanediol)	5%	5%	kg	512.21
2905.32.00	Propylene glycol (propane-1,2-diol)	5%	5%	kg	512.291
2905.39.00	Other	5%	5%	kg	512.292
	Other polyhydric alcohols:				
2905.41.00	2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	5%	5%	kg	512.293
2905.42.00	Pentaerythritol	5%	5%	kg	512.23
2905.43.00	Mannitol	5%	5%	kg	512.24
2905.44.00	D-glucitol (sorbitol)	5%	5%	kg	512.25
2905.45.00	Glycerol	5%	5%	kg	512.221
2905.49.00	Other	5%	5%	kg	512.299
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:				
2905.51.00	Ethchlorvynol (INN)	5%	5%	kg	512.295
2905.59.00	Other	5%	5%	kg	512.296
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	Cyclanic, cyclenic or cycloterpenic:				
2906.11.00	Menthol	5%	5%	kg	512.311
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	5%	kg	512.312
2906.13.00	Sterols and inositols	5%	5%	kg	512.313
2906.19.00	Other	5%	5%	kg	512.319
	Aromatic:				
2906.21.00	Benzyl alcohol	5%	5%	kg	512.351
2906.29.00	Other	5%	5%	kg	512.359
29.07	III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Phenols; phenol-alcohols. Monophenols:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2907.11.00	Phenol (hydroxybenzene) and its salts	5%	5%	kg	512.41
2907.12.00	Cresols and their salts	5%	5%	kg	512.42
2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	5%	5%	kg	512.431
2907.15.00	Naphthols and their salts	5%	5%	kg	512.433
2907.19.00	Other Polyphenols; phenol-alcohols:	5%	5%	kg	512.434
2907.21.00	Resorcinol and its salts	5%	5%	kg	512.435
2907.22.00	Hydroquinone (quinol) and its salts	5%	5%	kg	512.436
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	5%	5%	kg	512.437
2907.29.00	Other	5%	5%	kg	512.439
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol- alcohols. Derivatives containing only halogen substituents and their salts:				
2908.11.00	Pentachlorophenol (ISO)	5%	5%	kg	512.441
2908.19.00	Other	5%	5%	kg	512.442
	Other:				
2908.91.00	Dinoseb (ISO) and its salts	5%	5%	kg	512.443
2908.99.00	Other	5%	5%	kg	512.449
	IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.09	Ethers, ether-alcohols, ether-phenols, ether- alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2909.11.00	Diethyl ether	5%	5%	kg	516.161
2909.19.00	Other	5%	5%	kg	516.162
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	kg	516.163

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	kg	516.164
2909.41.00	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: 2,2'-Oxydiethanol (diethylene glycol, digol)	5%	5%	kg	516.171
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	5%	kg	516.173
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	5%	kg	516.174
2909.49.00	Other	5%	5%	kg	516.175
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	kg	516.176
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	kg	516.177
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
2910.10.00	Oxirane (ethylene oxide)	5%	5%	kg	516.13
2910.20.00	Methyloxirane (propylene oxide)	5%	5%	kg	516.14
2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	5%	kg	516.151
2910.40.00	Dieldrin (ISO, INN)	5%	5%	kg	
2910.90.00	Other	5%	5%	kg	516.159
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	5%	kg	516.12
29.12	V - ALDEHYDE-FUNCTION COMPOUNDS Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.				
	Acyclic aldehydes without other oxygen function:				
2912.11.00	Methanal (formaldehyde)	5%	5%	kg	516.211
2912.12.00	Ethanal (acetaldehyde)	5%	5%	kg	516.212
2912.19.00	Other	5%	5%	kg	516.219
	Cyclic aldehydes without other oxygen function:				
2912.21.00	Benzaldehyde	5%	5%	kg	516.221

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2912.29.00	Other	5%	5%	kg	516.222
2912.30.00	Aldehyde-alcohols	5%	5%	kg	516.223
	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:				
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	5%	5%	kg	516.224
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy- benzaldehyde)	5%	5%	kg	516.225
2912.49.00	Other	5%	5%	kg	516.226
2912.50.00	Cyclic polymers of aldehydes	5%	5%	kg	516.227
2912.60.00	Paraformaldehyde	5%	5%	kg	516.228
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5%	5%	kg	516.26
	VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS				
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	Acyclic ketones without other oxygen function:				
2914.11.00	Acetone	5%	5%	kg	516.23
2914.12.00	Butanone (methyl ethyl ketone)	5%	5%	kg	516.24
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	5%	5%	kg	516.251
2914.19.00	Other	5%	5%	kg	516.259
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:				
2914.21.00	Camphor	5%	5%	kg	516.27
2914.22.00	Cyclohexanone and methylcyclohexanones	5%	5%	kg	516.281
2914.23.00	Ionones and methylionones	5%	5%	kg	516.282
2914.29.00	Other	5%	5%	kg	516.289
	Aromatic ketones without other oxygen function:				
2914.31.00	Phenylacetone (phenylpropan-2-one)	5%	5%	kg	516.291
2914.39.00	Other	5%	5%	kg	516.292
2914.40.00	Ketone-alcohols and ketone-aldehydes	5%	5%	kg	516.293
2914.50.00	Ketone-phenols and ketones with other oxygen Function	5%	5%	kg	516.294
	Quinones:				
2914.61.00	Anthraquinone	5%	5%	kg	516.295
2914.69.00	Other	5%	5%	kg	516.296

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	5%	kg	516.297
29.15	VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	Formic acid, its salts and esters:				
2915.11.00	Formic acid	5%	5%	kg	513.741
2915.12.00	Salts of formic acid	5%	5%	kg	513.742
2915.13.00	Esters of formic acid	5%	5%	kg	513.743
	Acetic acid and its salts; acetic anhydride:				
2915.21.00	Acetic acid	5%	5%	kg	513.711
2915.24.00	Acetic anhydride	5%	5%	kg	513.714
2915.29.00	Other	5%	5%	kg	513.719
	Esters of acetic acid:				
2915.31.00	Ethyl acetate	5%	5%	kg	513.721
2915.32.00	Vinyl acetate	5%	5%	kg	513.722
2915.33.00	<i>n</i> -Butyl acetate	5%	5%	kg	513.723
2915.36.00	Dinoseb (ISO) acetate	5%	5%	kg	513.724
2915.39.00	Other	5%	5%	kg	513.729
2915.40.00	Mono, di-or trichloroacetic acids, their salts and esters	5%	5%	kg	513.771
2915.50.00	Propionic acid, its salts and esters	5%	5%	kg	513.772
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	5%	5%	kg	513.75
2915.70.00	Palmitic acid, stearic acid, their salts and esters	5%	Free	kg	513.76
2915.90.00	Other	5%	Free	kg	513.779
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2916.11.00	Acrylic acid and its salts	5%	5%	kg	513.791
2916.12.00	Esters of acrylic acid	5%	5%	kg	513.792
2916.13.00	Methacrylic acid and its salts	5%	5%	kg	513.731
2916.14.00	Esters of methacrylic acid	5%	5%	kg	513.732
2916.15.00	Oleic, linoleic or linolenic acids, their salts and Esters	5%	Free	kg	513.78
2916.19.00	Other	5%	Free	kg	513.793
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	5%	Free	kg	513.794
	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2916.31.00	Benzoic acid, its salts and esters	5%	Free	kg	513.795
2916.32.00	Benzoyl peroxide and benzoyl chloride	5%	Free	kg	513.796
2916.34.00	Phenylacetic acid and its salts	5%	Free	kg	513.797
2916.35.00	Esters of phenylacetic acid	5%	Free	kg	513.798
2916.36.00	Binapacryl (ISO)	5%	Free	kg	513.7991
2916.39.00	Other	5%	Free	kg	513.7999
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2917.11.00	Oxalic acid, its salts and esters	5%	5%	kg	513.891
2917.12.00	Adipic acid, its salts and esters	5%	5%	kg	513.892
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	5%	5%	kg	513.893
2917.14.00	Maleic anhydride	5%	5%	kg	513.81
2917.19.00	Other	5%	5%	kg	513.894
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	5%	5%	kg	513.85
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2917.32.00	Dioctyl orthophthalates	5%	5%	kg	513.83
2917.33.00	Dinonyl or didecyl orthophthalates	5%	5%	kg	513.896
2917.34.00	Other esters of orthophthalic acid	5%	5%	kg	513.897

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2917.35.00	Phthalic anhydride	5%	5%	kg	513.82
2917.36.00	Terephthalic acid and its salts	5%	5%	kg	513.898
2917.37.00	Dimethyl terephthalate	5%	5%	kg	513.84
2917.39.00	Other	5%	5%	kg	513.899
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.11.00	Lactic acid, its salts and esters	5%	Free	kg	513.911
2918.12.00	Tartaric acid	5%	5%	kg	513.912
2918.13.00	Salts and esters of tartaric acid	5%	5%	kg	513.913
2918.14.00	Citric acid	5%	Free	kg	513.914
2918.15.00	Salts and esters of citric acid	5%	Free	kg	513.915
2918.16.00	Gluconic acid, its salts and esters	5%	5%	kg	513.921
2918.18.00	Chlorobenzilate (ISO)	5%	Free	kg	513.922
2918.19.00	Other	5%	Free	kg	513.929
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.21.00	Salicylic acid and its salts	5%	Free	kg	513.931
2918.22.00	O-Acetylsalicylic acid, its salts and esters	5%	Free	kg	513.932
2918.23.00	Other esters of salicylic acid and their salts	5%	Free	kg	513.939
2918.29.00	Other	5%	Free	kg	513.94
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	5%	kg	513.95
	Other:				
2918.91.00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	5%	Free	kg	516.961
2918.99.00	Other	5%	Free	kg	513.969

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
2919.10.00	Tris (2,3-dibromopropyl) phosphate	5%	5%	kg	516.311
2919.90.00	Other	5%	5%	kg	516.319
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	5%	5%	kg	516.391
2920.19.00	Other	5%	5%	kg	516.392
2920.90.00	Other	5%	5%	kg	516.399
	IX - NITROGEN-FUNCTION COMPOUNDS				
29.21	Amine-function compounds.				
	Acyclic monoamines and their derivatives; salts thereof:				
2921.11.00	Methylamine, di-or trimethylamine and their salts	5%	5%	kg	514.511
2921.19.00	Other	5%	5%	kg	514.519
	Acyclic polyamines and their derivatives; salts thereof:				
2921.21.00	Ethylenediamine and its salts	5%	5%	kg	514.521
2921.22.00	Hexamethylenediamine and its salts	5%	5%	kg	514.522
2921.29.00	Other	5%	5%	kg	514.529
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	5%	5%	kg	514.53
	Aromatic monoamines and their derivatives; salts thereof:				
2921.41.00	Aniline and its salts	5%	5%	kg	514.541
2921.42.00	Aniline derivatives and their salts	5%	5%	kg	514.542
2921.43.00	Toluidines and their derivatives; salts thereof	5%	5%	kg	514.543

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2921.44.00	Diphenylamine and its derivatives; salts thereof	5%	5%	kg	514.544
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	5%	kg	514.545
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) and phentermine (INN); salts thereof	5%	5%	kg	514.546
2921.49.00	Other Aromatic polyamines and their derivatives; salts thereof:	5%	5%	kg	514.549
2921.51.00	<i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	5%	kg	514.551
2921.59.00	Other	5%	5%	kg	514.559
29.22	Oxygen-function amino-compounds.				
	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
2922.11.00	Monoethanolamine and its salts	5%	5%	kg	514.611
2922.12.00	Diethanolamine and its salts	5%	5%	kg	514.612
2922.13.00	Triethanolamine and its salts	5%	5%	kg	514.613
2922.14.00	Dextropropoxyphene (INN) and its salts	5%	5%	kg	514.614
2922.19.00	Other Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	5%	5%	kg	514.619
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts	5%	5%	kg	514.621
2922.29.00	Other Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	5%	5%	kg	514.629
2922.31.00	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	5%	kg	514.631
2922.39.00	Other	5%	5%	kg	514.639

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	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	5%	5%	kg	514.641
2922.42.00	Glutamic acid and its salts	5%	5%	kg	514.642
2922.43.00	Anthranilic acid and its salts	5%	5%	kg	514.651
2922.44.00	Tilidine (INN) and its salts	5%	5%	kg	514.652
2922.49.00	Other	5%	5%	kg	514.659
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	5%	kg	514.67
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.				
2923.10.00	Choline and its salts	5%	5%	kg	514.811
2923.20.00	Lecithins and other phosphoaminolipids	5%	5%	kg	514.812
2923.90.00	Other	5%	5%	kg	514.819
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.				
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:				
2924.11.00	Meprobamate (INN)	5%	5%	kg	514.78
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	5%	kg	###
2924.19.00	Other	5%	5%	kg	514.72
	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:				
2924.21.00	Ureines and their derivatives; salts thereof	5%	5%	kg	514.73
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	5%	5%	kg	514.74
2924.24.00	Ethinamate (INN)	5%	5%	kg	514.75
2924.29.00	Other	5%	5%	kg	514.799
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.				
	Imides and their derivatives; salts thereof:				
2925.11.00	Saccharin and its salts	5%	5%	kg	514.821
2925.12.00	Glutethimide (INN)	5%	5%	kg	514.822
2925.19.00	Other	5%	5%	kg	514.829
	Imines and their derivatives; salts thereof:				
2925.21.00	Chlordimeform (ISO)	5%	5%	kg	514.822
2925.29.00	Other	5%	5%	kg	514.824

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
29.26	Nitrile-function compounds.				
2926.10.00	Acrylonitrile	5%	5%	kg	514.83
2926.20.00	1-Cyanoguanidine (dicyandiamide)	5%	5%	kg	514.841
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	5%	5%	kg	514.842
2926.90.00	Other	5%	5%	kg	514.849
2927.00.00	Diazo-, azo- or azoxy-compounds.	5%	5%	kg	514.85
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	5%	5%	kg	514.86
29.29	Compounds with other nitrogen function.				
2929.10.00	Isocyanates	5%	5%	kg	514.891
2929.90.00	Other	5%	5%	kg	514.899
	X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES				
29.30	Organo-sulphur compounds.				
2930.20.00	Thiocarbamates and dithiocarbamates	5%	5%	kg	515.42
2930.30.00	Thiuram mono-, di- or tetrasulphides	5%	5%	kg	515.43
2930.40.00	Methionine	5%	Free	kg	515.44
2930.50.00	Captafol (ISO) and methamidophos (ISO)	5%	5%	kg	515.491
2930.90.00	Other	5%	5%	kg	515.499
2931.00.00	Other organo-inorganic compounds.	5%	5%	kg	515.5
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.				
	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:				
2932.11.00	Tetrahydrofuran	5%	5%	kg	515.691
2932.12.00	2-Furaldehyde (furfuraldehyde)	5%	5%	kg	515.692
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	5%	5%	kg	515.693
2932.19.00	Other	5%	5%	kg	515.694
	Lactones:				
2932.21.00	Coumarin, methylcoumarins and ethyl-coumarins	5%	5%	kg	515.62
2932.29.00	Other lactones	5%	5%	kg	515.63
	Other:				
2932.91.00	Isosafrole	5%	5%	kg	515.695
2932.92.00	1-(1,3-benzodioxol-5-yl) propan-2-one	5%	5%	kg	515.696
2932.93.00	Piperonal	5%	5%	kg	515.697

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2932.94.00	Safrole	5%	5%	kg	515.698
2932.95.00	Tetrahydrocannabinols (all isomers)	5%	5%	kg	515.64
2932.99.00	Other	5%	5%	kg	515.699
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.				
	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:				
2933.11.00	Phenazone (antipyrin) and its derivatives	5%	5%	kg	515.711
2933.19.00	Other	5%	5%	kg	515.719
	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:				
2933.21.00	Hydantoin and its derivatives	5%	5%	kg	515.72
2933.29.00	Other	5%	5%	kg	515.73
	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:				
2933.31.00	Pyridine and its salts	5%	5%	kg	515.741
2933.32.00	Piperidine and its salts	5%	5%	kg	515.742
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	5%	5%	kg	515.743
2933.39.00	Other	5%	5%	kg	515.749
	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:				
2933.41.00	Levorphanol (INN) and its salts.	5%	5%	kg	515.744
2933.49.00	Other	5%	5%	kg	515.759
	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:				
2933.52.00	Malonylurea (barbituric acid) and its salts	5%	5%	kg	515.761

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	5%	5%	kg	515.746
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	5%	5%	kg	515.747
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	5%	5%	kg	515.748
2933.59.00	Other Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	5%	5%	kg	515.762
2933.61.00	Melamine	5%	5%	kg	515.763
2933.69.00	Other Lactams:	5%	5%	kg	515.769
2933.71.00	6-Hexanelactam (epsilon-caprolactam)	5%	5%	kg	515.611
2933.72.00	Clobazam (INN) and methyprylon (INN)	5%	5%	kg	515.612
2933.79.00	Other lactams	5%	5%	kg	515.619
2933.91.00	Other: Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	5%	5%	kg	515.81
2933.99.00	Other	5%	5%	kg	515.82
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.				
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	5%	5%	kg	515.791

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%	5%	kg	515.792
2934.30.00	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	5%	5%	kg	515.78
2934.91.00	Other: Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	5%	5%	kg	515.811
2934.99.00	Other	5%	5%	kg	515.812
2935.00.00	Sulphonamides	5%	5%	kg	515.8
	XI - PROVITAMINS, VITAMINS AND HORMONES				
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.				
	Vitamins and their derivatives, unmixed:				
2936.21.00	Vitamins A and their derivatives	5%	Free	kg	541.12
2936.22.00	Vitamin B ₁ and its derivatives	5%	Free	kg	541.131
2936.23.00	Vitamin B ₂ and its derivatives	5%	Free	kg	541.132
2936.24.00	D-or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	5%	Free	kg	541.133
2936.25.00	Vitamin B ₆ and its derivatives	5%	Free	kg	541.134
2936.26.00	Vitamin B ₁₂ and its derivatives	5%	Free	kg	541.135
2936.27.00	Vitamin C and its derivatives	5%	Free	kg	541.14
2936.28.00	Vitamin E and its derivatives	5%	Free	kg	541.15
2936.29.00	Other vitamins and their derivatives	5%	Free	kg	541.16
2936.90.00	Other, including natural concentrates	5%	Free	kg	541.17
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2937.11.00	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues: Somatotropin, its derivatives and structural analogues.	5%	5%	kg	541.21
2937.12.00	Insulin and its salts.	5%	5%	kg	541.22
2937.19.00	Other	5%	5%	kg	541.29
2937.21.00	Steroidal hormones, their derivatives and structural analogues: Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone)	5%	5%	kg	541.531
2937.22.00	Halogenated derivatives of corticosteroidal hormones	5%	5%	kg	541.532
2937.23.00	Oestrogens and progestogens	5%	5%	kg	541.533
2937.29.00	Other	5%	5%	kg	541.539
2937.31.00	Catecholamine hormones, their derivatives and structural analogues: Epinephrine	5%	5%	kg	541.541
2937.39.00	Other	5%	5%	kg	541.542
2937.40.00	Amino-acid derivatives	5%	5%	kg	541.543
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	5%	kg	541.544
2937.90.00	Other	5%	5%	kg	541.549
29.38	XII - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.				
2938.10.00	Rutoside (rutin) and its derivatives	5%	5%	kg	541.611
2938.90.00	Other	5%	5%	kg	541.619
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives. Alkaloids of opium and their derivatives; salts thereof:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	5%	5%	kg	541.411
2939.19.00	Other	5%	5%	kg	541.419
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof	5%	5%	kg	541.42
2939.30.00	Caffeine and its salts	5%	5%	kg	541.43
	Ephedrine and their salts:				
2939.41.00	Ephedrine and its salts	5%	5%	kg	541.441
2939.42.00	Pseudoephedrine (INN) and its salts	5%	5%	kg	541.442
2939.43.00	Cathine (INN) and its salts	5%	5%	kg	541.443
2939.49.00	Other	5%	5%	kg	541.449
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:				
2939.51.00	Fenetylline (INN) and its salts	5%	5%	kg	541.451
2939.59.00	Other	5%	5%	kg	541.459
	Alkaloids of rye ergot and their derivatives; salts thereof:				
2939.61.00	Ergometrine (INN) and its salts	5%	5%	kg	541.461
2939.62.00	Ergotamine (INN) and its salts	5%	5%	kg	541.462
2939.63.00	Lysergic acid and its salts	5%	5%	kg	541.463
2939.69.00	Other	5%	5%	kg	541.469
	Other:	5%	5%		
2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof	5%	5%	kg	541.491
2939.99.00	Other	5%	5%	kg	541.499
	XIII - OTHER ORGANIC COMPOUNDS				
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	5%	5%	kg	516.92

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
29.41	Antibiotics.				
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	5%	Free	kg	541.31
2941.20.00	Streptomycins and their derivatives; salts thereof	5%	Free	kg	541.32
2941.30.00	Tetracyclines and their derivatives; salts thereof	5%	Free	kg	541.33
2941.40.00	Chloramphenicol and its derivatives; salts thereof	5%	Free	kg	541.391
2941.50.00	Erythromycin and its derivatives, salts thereof	5%	Free	kg	541.392
2941.90.00	Other	5%	Free	kg	541.399
2942.00.00	Other organic compounds.	5%	Free	kg	516.99

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CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 3303.00 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 3407.00);
or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.

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3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
- (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.				
3001.20.00	Extracts of glands or other organs or of their Secretions	Free	Free	kg	541.622
3001.90.00	Other	Free	Free	kg	541.629
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.				
3002.10.00	Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	Free	Free	kg	541.631
3002.20.00	Vaccines for human medicine	Free	Free	kg	541.632
3002.30.00	Vaccines for veterinary medicine:				
3002.30.10	Vaccines against foot and mouth disease	Free	Free	kg	541.633
3002.30.90	Other	Free	Free	kg	541.639
3002.90.00	Other	Free	Free	kg	541.6-
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.				
3003.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3003.10.10	Ampicillin (capsules or oral suspension)	15%	15%	kg	542.111
3003.10.20	Amoxicillin (capsules or oral suspension)	15%	15%	kg	542.112
3003.10.90	Other	Free	Free	kg	542.119
3003.20.00	Containing other antibiotics:				
3003.20.10	Tetracycline (capsules or skin ointment)	15%	15%	kg	542.121
3003.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	15%	15%	kg	542.122
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	15%	kg	542.123
3003.20.40	Nystatin (skin cream or skin ointment)	15%	15%	kg	542.124
3003.20.90	Other	Free	Free	kg	542.129
	Containing hormones or other products of heading 29.37 but not containing antibiotics:				
3003.31.00	Containing insulin	Free	Free	kg	542.21
3003.39.00	Other	Free	Free	kg	542.22
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:				
3003.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	Free	Free	kg	542.311
3003.40.90	Other	Free	Free	kg	542.319
3003.90.00	Other:				
3003.90.10	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	Free	kg	542.911
3003.90.20	Prescription drugs containing vitamin A, D ₁ , D ₂ , D ₃ and injectibles or other products of heading 29.36	15%	15%	kg	542.912
3003.90.30	Other vitamins	15%	15%	kg	542.913
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	15%	kg	542.914
3003.90.50	Other analgesics	15%	15%	kg	542.915
3003.90.60	Sulpha drugs	15%	15%	kg	542.916
3003.90.70	Coughs and cold preparations; antacids	15%	15%	kg	542.917

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	15%	kg	542.918
3003.90.90	Other	15%	15%	kg	542.919
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.				
3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:				
3004.10.10	Ampicillin (capsules or oral suspension)	15%	15%	kg	542.131
3004.10.20	Amoxicillin (capsules or oral suspension)	15%	15%	kg	542.132
3004.10.90	Other	Free	Free	kg	542.139
3004.20.00	Containing other antibiotics:				
3004.20.10	Tetracycline (capsules or skin ointment)	15%	15%	kg	542.191
3004.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	15%	15%	kg	542.192
3004.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	15%	15%	kg	542.193
3004.20.40	Nystatin (skin cream or skin ointment)	15%	15%	kg	542.194
3004.20.90	Other	Free	Free	kg	542.199
	Containing hormones or other products of heading 29.37 but not containing antibiotics:				
3004.31.00	Containing insulin	Free	Free	kg	542.23
3004.32.00	Containing corticosteroid hormones, their derivatives or structural analogues	Free	Free	kg	542.24
3004.39.00	Other	Free	Free	kg	542.29

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3004.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:				
3004.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	Free	kg	542.321
3004.40.90	Other	Free	Free	kg	542.329
3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:				
3004.50.10	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles	15%	15%	kg	542.921
3004.50.90	Other vitamins	15%	15%	kg	542.922
3004.90.00	Other:				
3004.90.10	Paludrin (or 1-(p-chlorophenyl) -5-isopropylbiguanide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	Free	kg	542.931
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	15%	15%	kg	542.932
3004.90.30	Other analgesics	15%	15%	kg	542.933
3004.90.40	Sulpha drugs	15%	15%	kg	542.934
3004.90.50	Coughs and cold preparations; antacids	15%	15%	kg	542.935
3004.90.60	Salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyl dopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	15%	15%	kg	542.936
3004.90.70	Soft candles	10%	10%	kg	542.937
3004.90.90	Other	15%	15%	kg	542.939

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.				
3005.10.00	Adhesive dressings and other articles having an adhesive layer	10%	10%	kg	541.911
3005.90.00	Other	10%	10%	kg	541.919
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.				
3006.10.00	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	Free	Free	kg	541.991
3006.20.00	Blood-grouping reagents	Free	Free	kg	541.92
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	Free	kg	541.93
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements	Free	Free	kg	541.992
3006.50.00	First-aid boxes and kits	Free	Free	kg	541.993
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	Free	kg	541.994
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments	Free	Free	kg	541.995
	Other:				
3006.91.00	Appliances identifiable for ostomy use	Free	Free	kg	541.997
3006.92.00	Waste pharmaceuticals	Free	Free	kg	541.996

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CHAPTER 31

FERTILISERS

Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

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- (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

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- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3101.00.00	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.	Free	Free	kg	272.1
31.02	Mineral or chemical fertilizers, nitrogenous.				
3102.10.00	Urea, whether of not in aqueous solution	10%	10%	kg	562.16
3102.21.00	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:				
3102.29.00	Ammonium sulphate	Free	Free	kg	562.13
3102.30.00	Other	Free	Free	kg	562.12
3102.40.00	Ammonium nitrate, whether or not in aqueous solution	Free	Free	kg	562.11
3102.50.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	Free	kg	562.191
3102.60.00	Sodium nitrate	Free	Free	kg	562.192
3102.80.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	Free	kg	562.14
3102.90.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	Free	kg	562.17
3102.90.10	Other, including mixtures not specified in the foregoing sub headings:				
3102.90.90	Other ammonium-based fertilizers	Free	Free	kg	562.192
3103.10.00	Other	Free	Free	kg	562.199
31.03	Mineral or chemical fertilizers, phosphatic.				
3103.90.00	Superphosphates	Free	Free	kg	562.22
3104.20.00	Other	Free	Free	kg	562.29
31.04	Mineral or chemical fertilizers, potassic.				
3104.30.00	Potassium chloride	Free	Free	kg	562.32
3104.90.00	Potassium sulphate	Free	Free	kg	562.33
3105	Other	Free	Free	kg	562.39
31.05	Mineral or chemical fertilizers containing two of 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.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:				
3105.10.10	Ammonium-based fertilizers	Free	Free	kg	562.961
3105.10.90	Other	Free	Free	kg	562.969
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	Free	kg	562.91
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	Free	kg	562.93
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)	Free	Free	kg	562.94
	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:		Free		
3105.51.00	Containing nitrates and phosphates	Free	Free	kg	562.951
3105.59.00	Other	Free	Free	kg	562.959
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	Free	kg	562.92
3105.90.00	Other	Free	Free	kg	562.99



CHAPTER 32

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

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 3203.00 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 3504.00.00; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 2715.00).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 3205.00.00 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 3210.00, 32.12, 32.13 or 32.15.

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4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
 5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
 6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.				
3201.10.00	Quebracho extract	5%	Free	kg	532.211
3201.20.00	Wattle extract	5%	Free	kg	532.212
3201.90.00	Other	5%	Free	kg	532.219
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.				
3202.10.00	Synthetic organic tanning substances	5%	Free	kg	532.31
3202.90.00	Other	5%	Free	kg	532.32
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.				
3203.00.10	Logwood extracts	15%	15%	kg	532.221
3203.00.20	Fustic extracts	5%	5%	kg	532.222
3203.00.90	Other	5%	5%	kg	532.229
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter:				
3204.11.00	Disperse dyes and preparations based thereon	5%	Free	kg	531.11
3204.12.00	Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	Free	kg	531.12
3204.13.00	Basic dyes and preparations based thereon	5%	Free	kg	531.13
3204.14.00	Direct dyes and preparations based thereon	5%	Free	kg	531.14
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	Free	kg	531.15
3204.16.00	Reactive dyes and preparations based thereon	5%	Free	kg	531.16
3204.17.00	Pigments and preparations based thereon	5%	Free	kg	531.17

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3204.19.00	Other, including mixtures of colouring matter of two or more of the sub headings 3204.11.00 to 3204.19.00	5%	Free	kg	531.19
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	5%	Free	kg	531.211
3204.90.00	Other	5%	5%	kg	531.219
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5%	5%	kg	531.22
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203.00, 32.04 or 3205.00.00; inorganic products of a kind used as luminophores, whether or not chemically defined.				
	Pigments and preparations based on titanium dioxide:				
3206.11.00	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	5%	kg	533.111
3206.19.00	Other	5%	5%	kg	533.119
3206.20.00	Pigments and preparations based on chromium compounds	5%	5%	kg	533.12
	Other colouring matter and other preparations:				
3206.41.00	Ultramarine and preparations based thereon	5%	5%	kg	533.14
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide	5%	5%	kg	533.15
3206.49.00	Other	5%	5%	kg	533.17
3206.50.00	Inorganic products of a kind used as luminophores	5%	5%	kg	533.18
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules of flakes.				
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	5%	kg	533.511
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	5%	kg	533.512
3207.30.00	Liquid lustres and similar preparations	5%	5%	kg	533.513
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	5%	5%	kg	533.514

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.				
3208.10.00	Based on polyesters:				
3208.10.10	Automotive paints	15%	15%	kg and l	533.4211
3208.10.20	Marine paints	15%	15%	kg and l	533.4212
3208.10.30.00	Enamels:				
3208.10.30.100	Enamels	15%	15%	kg and l	533.4213
3208.10.30.900	Ceramic coatings for roofs (enamels) based on polyesters	5%	5%	kg and l	533.4213
3208.10.40:	Other paints				
3208.10.40.100	Other paints	15%	15%	kg and l	533.4214
3208.10.40.900	Other Ceramic coatings for roofs based on polyesters	5%	5%	kg and l	533.4214
3208.10.50	Marine varnishes (including lacquers)	15%	15%	kg and l	533.4215
3208.10.60	Other varnishes (including lacquers)	15%	15%	kg and l	533.4216
3208.10.90	Other	15%	15%	kg and l	533.4219
3208.20.00	Based on acrylic or vinyl polymers:				
3208.20.10	Automotive paints	15%	15%	kg and l	533.4221
3208.20.20	Marine paints	15%	15%	kg and l	533.4222
3208.20.30.00	Enamels:				
3208.20.30.100	Enamels	15%	15%	kg and l	533.4223
3208.20.30.900	Ceramic coatings for roofs (enamels) based on acrylic or vinyl polyesters	5%	5%	kg and l	533.4223
3208.20.40.00	Other paints:				
3208.20.40.100	Other paints	15%	15%	kg and l	533.4224
3208.20.40.900	Other Ceramic coatings for roofs based on acrylic or vinyl polyesters	5%	5%	kg and l	533.4224
3208.20.50	Marine varnishes (including lacquers)	15%	15%	kg and l	533.4225
3208.20.60	Other varnishes (including lacquers)	15%	15%	kg and l	533.4226
3208.20.90	Other	15%	15%	kg and l	533.4229
3208.90.00	Other:				
3208.90.10	Automotive paints	15%	15%	kg and l	533.4291
3208.90.20	Marine paints	15%	15%	kg and l	533.4292
3208.90.30	Enamels	15%	15%	kg and l	533.4293
3208.90.40	Other paints	15%	15%	kg and l	533.4294
3208.90.50	Marine varnishes (including lacquers)	15%	15%	kg and l	533.4295
3208.90.60	Other varnishes (including lacquers)	15%	15%	kg and l	533.4296
3208.90.90	Other	15%	15%	kg and l	533.4299

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.				
3209.10.00	Based on acrylic or vinyl polymers:				
3209.10.10.00	Paints:				
3209.10.10.100	Paints	15%	15%	kg and l	533.4111
3209.10.10.900	Ceramic coatings for roofs based on acrylic or vinyl polyesters	5%	5%	kg and l	533.4119
3209.10.20.00	Enamels:				
3209.10.20.100	Enamels	15%	15%	kg and l	533.4121
3209.10.20.900	Ceramic coatings for roofs (enamels) based on acrylic or vinyl polyesters	5%	5%	kg and l	533.4129
3209.10.30	Varnishes (including lacquers)	15%	15%	kg and l	533.413
3209.90.00	Other:				
3209.90.10.00	Paints:				
3209.90.10.100	Paints	15%	15%	kg and l	533.4141
3209.90.10.900	Ceramic coatings for roofs based on acrylic or vinyl polyesters	5%	5%	kg and l	533.4149
3209.90.20.00	Enamels:				
3209.90.20.100	Enamels	15%	15%	kg and l	533.4151
3209.90.20.900	Ceramic coatings for roofs (enamels) based on acrylic or vinyl polyesters	5%	5%	kg and l	533.4159
3209.90.30	Varnishes (including lacquers)	15%	15%	kg and l	533.419
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.				
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)	15%	15%	kg and l	533.431
3210.00.20	Distempers, dry	15%	15%	kg and l	533.432
3210.00.30	Enamels	15%	15%	kg and l	533.433
3210.00.40	Other paints	15%	15%	kg and l	533.434
3210.00.50	Marine varnishes (including lacquers)	15%	15%	kg and l	533.435
3210.00.60	Other varnishes (including lacquers)	15%	15%	kg and l	533.436
3210.00.70	Prepared water pigments of a kind used for finishing leather	5%	5%	kg and l	533.437
3211.00.00	Prepared driers.	5%	5%	kg and l	533.53
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3212.10.00	Stamping foils	5%	5%	kg	533.441
3212.90.00	Other:				
3212.90.10	Laundry blue	5%	5%	kg	533.442
3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale	5%	5%	kg	533.443
3212.90.90	Other	5%	5%	kg	533.449
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.				
3213.10.00	Colours in sets	5%	5%	kg	533.521
3213.90.00	Other	5%	5%	kg	533.529
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.				
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:				
3214.10.10	Mastics	5%	5%	kg	533.541
3214.10.20	Painters' fillings	15%	15%	kg	533.542
3214.10.30	Glaziers' linseed oil putty	15%	15%	kg	533.543
3214.10.40	Other glaziers' putty	15%	15%	kg	533.544
3214.10.50	Grafting putty (motor body filler)	15%	15%	kg	533.545
3214.10.90	Other	5%	5%	kg	533.546
3214.90.00	Other	5%	5%	kg	533.549
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.				
	Printing ink:				
3215.11.00	Black	15%	15%	kg	533.21
3215.19.00	Other	15%	15%	kg	533.29
3215.90.00	Other:				
3215.90.10	Writing or drawing ink	15%	15%	kg	533.911
3215.90.90	Other	10%	10%	kg	533.919

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CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 3303.00 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
33.01	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.				
	Essential oils of citrus fruit:				
3301.12.00	Of orange	15%	15%	kg and l	551.312
3301.13.00	Of lemon	5%	5%	kg and l	551.313
3301.19.00	Other:				
3301.19.10	Of grapefruit	15%	15%	kg and l	551.315
3301.19.20	Of lime	15%	15%	kg and l	551.314
3301.19.90	Other	5%	5%	kg and l	551.319
	Essential oils other than those of citrus fruit:				
3301.24.00	Of peppermint (<i>Mentha piperita</i>)	5%	5%	kg and l	551.324
3301.25.00	Of other mints	5%	5%	kg and l	551.325
3301.29.00	Other:				
3301.29.10	Of bay	15%	15%	kg and l	551.327
3301.29.20	Of clove	15%	15%	kg and l	551.328
3301.29.30	Of ginger	5%	5%	kg and l	551.3291
3301.29.40	Of nutmeg	15%	15%	kg and l	551.3292
3301.29.50	Of patchouli	15%	15%	kg and l	551.3293
3301.29.60	Of pimento	5%	5%	kg and l	551.3294
3301.29.90	Other	5%	5%	kg and l	551.3299
3301.30.00	Resinoids	5%	5%	kg and l	551.33
3301.90.00	Other:				
3301.90.10	Aqueous distillates and aqueous solutions of essential oils	5%	5%	kg and l	551.351
3301.90.90	Other	5%	5%	kg and l	551.359
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.				
3302.10.00	Of a kind used in the food or drink industries:				
3302.10.10	Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	15%	kg	551.411
3302.10.20	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	5%	5%	kg	551.412
3302.10.90	Other	5%	5%	kg and l	551.419

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3302.90.00	Other	5%	Free	kg and l	551.49
3303.00	Perfumes and toilet waters.				
3303.00.10	Bay rum	20%	20%	kg and l	553.11
3303.00.90	Other	20%	20%	kg and l	553.19
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.				
3304.10.00	Lip make-up preparations	20%	20%	kg	553.21
3304.20.00	Eye make-up preparations	20%	20%	kg	553.22
3304.30.00	Manicure or pedicure preparations	20%	20%	kg	553.23
	Other:				
3304.91.00	Powders, whether or not compressed	20%	20%	kg	553.24
3304.99.00	Other:				
3304.99.10	Sunscreen or sun tan preparations	20%	20%	kg	553.25
3304.99.90	Other	20%	20%	kg	553.29
33.05	Preparations for use on the hair.				
3305.10.00	Shampoos	Free	Free	kg	553.31
3305.20.00	Preparations for permanent waving or straightening	20%	20%	kg	553.32
3305.30.00	Hair lacquers	20%	20%	kg	553.33
3305.90.00	Other	20%	20%	kg	553.39
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.				
	Dentifrices:				
3306.10.00	Toothpastes	Free	Free	kg	553.41
3306.10.10	Other	20%	20%	kg	553.42
3306.20.00	Yarn used to clean between the teeth (dental floss)	20%	20%	kg	553.43
3306.90.00	Other	20%	20%	kg	553.49
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.				
3307.10.00	Pre-shave, shaving or after-shave preparations	20%	20%	kg	553.51
3307.20.00	Personal deodorants and anti-perspirants	Free	Free	kg	553.52
3307.30.00	Perfumed bath salts and other bath preparations	20%	20%	kg	553.53

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3307.41.00	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites: "Agarbatti" and other odoriferous preparations which operate by burning	20%	20%	kg	553.541
3307.49.00	Other	20%	20%	kg	553.549
3307.90.00	Other	20%	20%	kg	553.59

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CHAPTER 34

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

Notes.

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

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- (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
- (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent. Soap and organic surface-active products and Preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:				
3401.11.00	For toilet use (including medicated products):				
3401.11.10	Medicated soap	Free	Free	kg	554.111
3401.11.20	Other, in the form of bars, cakes, moulded Pieces or shapes	Free	Free	kg	554.112
3401.11.90	Other	40%	40%	kg	554.119
3401.19.00	Other:				
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	40%	40%	kg	554.151
3401.19.90	Other	40%	40%	kg	554.159
3401.20.00	Soap in other forms:				
3401.20.10	Industrial soaps	5%	5%	kg	554.191
3401.20.90	Other	40%	40%	kg	554.199
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	20%	20%	kg	554.22
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. Organic surface-active agents, whether or not put up for retail sale:				
3402.11.00	Anionic:				
3402.11.10	Put up for retail sale	20%	20%	kg	554.211
3402.11.90	Other	5%	5%	kg	554.212

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3402.12.00	Cationic:				
3402.12.10	Put up for retail sale	20%	20%	kg	554.213
3402.12.90	Other	5%	5%	kg	554.214
3402.13.00	Non-ionic:				
3402.13.10	Put up for retail sale	20%	20%	kg	554.215
3402.13.90	Other	5%	5%	kg	554.216
3402.19.00	Other:				
3402.19.10	Put up for retail sale	20%	20%	kg	554.217
3402.19.90	Other	5%	5%	kg	554.219
3402.20.00	Preparations put up for retail sale:				
3402.20.10	Dish washing liquids	20%	20%	kg	554.221
3402.20.20	Other liquid detergents	20%	20%	kg	554.222
3402.20.30	Other detergents	20%	20%	kg	554.223
3402.20.40	Liquid bleaches	20%	20%	kg	554.224
3402.20.50	Other bleaches	20%	20%	kg	554.225
3402.20.90	Other	20%	20%	kg	554.229
3402.90.00	Other:				
3402.90.10	Liquid detergents	20%	20%	kg	554.231
3402.90.20	Other detergents	20%	20%	kg	554.232
3402.90.90	Other	20%	20%	kg	554.239
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.				
	Containing petroleum oils or oils obtained from bituminous minerals:				
3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	5%	kg	597.71
3403.19.00	Other	5%	5%	kg	597.72
	Other:				
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	Free	kg	597.73
3403.99.00	Other	5%	5%	kg	597.74
34.04	Artificial waxes and prepared waxes.				
3404.20.00	Of poly (oxyethylene) (polyethylene glycol)	5%	5%	kg	598.35

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3404.90.00 34.05	Other Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	5%	5%	kg	598.39
3405.10.00	Polishes, creams and similar preparations for footwear or leather	20%	20%	kg	554.31
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	20%	kg	554.32
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	20%	20%	kg	554.33
3405.40.00	Scouring pastes and powders and other scouring Preparations	20%	20%	kg	554.34
3405.90.00	Other:				
3405.90.10	Metal polishes	20%	20%	kg	554.351
3405.90.90	Other	20%	20%	kg	554.359
3406.00	Candles, tapers and the like.				
3406.00.10	Candles of tallow	20%	20%	kg	899.311
3406.00.20	Decorative candles of paraffin wax	20%	20%	kg	899.312
3406.00.30	Other candles of paraffin wax	20%	20%	kg	899.313
3406.00.40	Other candles	20%	20%	kg	899.314
3406.00.90	Other	20%	20%	kg	899.319
3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).				
3407.00.10	Modelling pastes	5%	5%	kg	598.951
3407.00.90	Other	5%	5%	kg	598.959

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CHAPTER 35
ALBUMINOIDAL SUBSTANCES; MODIFIED
STARCHES; GLUES; ENZYMES

Notes.

1. This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).

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

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10.00	Casein	5%	kg	592.21
3501.90.00	Other:			
3501.90.10	Casein glues	15%	kg	592.221
3501.90.90	Other	5%	kg	592.229
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
	Egg albumin:			
3502.11.00	Dried	5%	kg	025.31
3502.19.00	Other	5%	kg	025.39
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	5%	kg	592.231
3502.90.00	Other	5%	kg	592.239
3503.00.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	5%	kg	592.24
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5%	kg	592.25
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10.00	Dextrins and other modified starches	5%	kg	592.26
3505.20.00	Glues	5%	kg	592.27
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.10.00	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%	kg	592.291

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3506.91.00	Other: Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	15%	kg	592.292
3506.99.00	Other	15%	kg	592.299
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10.00	Rennet and concentrates thereof	5%	kg	516.911
3507.90.00	Other:			
3507.90.10	Enzymes	5%	kg	516.912
3507.90.20	Prepared enzymes not elsewhere specified or included, for tenderizing meat	5%	kg	516.913
3507.90.90	Other	5%	kg	516.919

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CHAPTER 36

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

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
3601.00.00	Propellant powders.	5%	kg	593.11
3602.00.00	Prepared explosives, other than propellant powders.	5%	kg	593.12
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	5%	kg	593.2
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10.00	Fireworks	20%	kg	593.31
3604.90.00	Other:			
3604.90.10	Rain rockets	Free	kg	593.331
3604.90.20	Warning and distress signals	Free	kg	593.332
3604.90.90	Other	20%	kg	593.339
3605.00	Matches, other than pyrotechnic articles of heading 36.04.			
3605.00.10	In containers of 30 matches or less	20%	kg /100 containers	899.321
3605.00.20	In containers of not more than 60 matches but more than 30 matches	20%	kg /100 containers	899.322
3605.00.30	In containers of not more than 70 matches but more than 60 matches	20%	kg /1000 matches	899.323
3605.00.40	In containers of more than 70 matches	20%	kg /1000 matches	899.324
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
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 ³	5%	kg	899.34
3606.90.00	Other	5%	kg	899.39

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CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

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



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
37.01	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.				
3701.10.00	For X-ray	5%	Free	kg and m ²	882.21
3701.20.00	Instant print film	5%	5%	kg	882.22
3701.30.00	Other plates and film, with any side exceeding 255 mm	5%	5%	kg and m ²	882.23
	Other:				
3701.91.00	For colour photography (polychrome)	5%	5%	kg	882.24
3701.99.00	Other	5%	5%	kg and m ²	882.29
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed.				
3702.10.00	For X-ray Other film, without perforations, of a width not exceeding 105 mm:	5%	5%	kg and m ²	882.31
3702.31.00	For colour photography (polychrome)	20%	20%	kg and u	882.33
3702.32.00	Other, with silver halide emulsion	20%	20%	kg and m ²	882.34
3702.39.00	Other Other film, without perforations, of a width exceeding 105 mm:	20%	20%	kg and m ²	882.35
3702.41.00	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20%	20%	kg and m ²	882.36
3702.42.00	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20%	20%	kg and m ²	882.37
3702.43.00	Of a width exceeding 610 mm not exceeding 200 m	20%	20%	kg and m ²	882.38
3702.44.00	Of a width exceeding 105 mm but not exceeding 610 mm	20%	20%	kg and m ²	882.391
3702.51.00	Other film, for colour photography (polychrome): Of a width not exceeding 16 mm and of a length not exceeding 14 m	20%	20%	kg and m	882.392
3702.52.00	Of a width not exceeding 16 mm and of a length exceeding 14 m	20%	20%	kg and m	882.393
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for	20%	20%	kg and m	882.394

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	Slides				
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	5%	kg and m	882.395
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	5%	kg and m	882.396
3702.56.00	Of a width exceeding 35 mm	20%	20%	kg and m	882.397
	Other:				
3702.91.00	Of a width not exceeding 16 mm	20%	20%	kg and m	882.398
3702.93.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	5%	5%	kg and m	882.3992
3702.94.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	5%	kg and m	882.3993
3702.95.00	Of a width exceeding 35 mm	20%	20%	kg and m	882.3994
37.03	Photographic paper, paperboard and textiles, sensitized, unexposed.				
3703.10.00	In rolls of a width exceeding 610 mm	5%	5%	kg	882.41
3703.20.00	Other, for colour photography (polychrome)	5%	5%	kg	882.42
3703.90.00	Other	5%	5%	kg	882.49
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	5%	5%	kg	882.5
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.				
3705.10.00	For offset reproduction	5%	5%	kg	882.61
3705.90.00	Other	5%	5%	kg	882.69
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.				
3706.10.00	Of a width of 35 mm or more	10%	10%	kg and m	883.1
3706.90.00	Other	10%	10%	kg and m	883.9
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.				
3707.10.00	Sensitising emulsions	5%	5%	kg	882.11
3707.90.00	Other	5%	5%	kg	882.19

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CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

1. This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813.00.00);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or

- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2. (A) For the purpose of heading 3822.00.00, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 - (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822.00.00 shall take precedence over any other heading in the Nomenclature.
- 3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

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4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:
- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression “other wastes” applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

Subheading Notes.

1. Subheading 3808.50.00 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlorodimeform (ISO); chlorobenzilate (ISO); DDT (ISO); (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO,INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane; ethylene dichloride (ISO); (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO), (2,4,5-trichlorophenoxyacetic acid), its salts or its esters,
2. For the purposes of subheadings 3825.41.00 and 3825.49.00, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.				
3801.10.00	Artificial graphite	5%	5%	kg	598.611
3801.20.00	Colloidal or semi-colloidal graphite	5%	5%	kg	598.612
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	5%	kg	598.613
3801.90.00	Other	5%	5%	kg	598.619
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.				
3802.10.00	Activated carbon	5%	5%	kg	598.64
3802.90.00	Other	5%	5%	kg and l	598.65
3803.00.00	Tall oil, whether or not refined.	5%	5%	kg and l	598.11
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	5%	5%	kg	598.12
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.				
3805.10.00	Gum, wood or sulphate turpentine oils	5%	5%	kg and l	598.131
3805.90.00	Other:				
3805.90.10	Pine oil	5%	5%	kg and l	598.132
3805.90.90	Other	5%	5%	kg and l	598.139
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.				
3806.10.00	Rosin and resin acids	5%	5%	kg	598.141
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	5%	kg	598.142
3806.30.00	Ester gums	5%	5%	kg	598.143
3806.90.00	Other	5%	5%	kg	598.149

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	5%	5%	kg and l	598.18
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).				
3808.50.00	Goods specified in Subheading Note 1 to this Chapter Other:	5%	5%	kg	591.94
3808.91.00	Insecticides:				
3808.91.10	For use in agriculture as approved by the Competent Authority, whether or not in retail packages	Free	Free	kg	591.11
3808.91.20	Mosquito coils	20%	20%	kg	591.12
3808.91.30.00	Other, put up in forms or packings for retail sale or as preparations or articles:				
3808.91.30.100	Household aerosol insecticides	20%	20%	kg	591.13
3808.91.30.900	Other insecticides, put up in forms or packings for retail sale or as preparations or articles	20%	20%	kg	591.13
3808.91.90	Other	5%	5%	kg	591.19
3808.92.00	Fungicides	Free	Free	kg	591.2
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators:				
3808.93.10	Herbicides	Free	Free	kg	591.31
3808.93.20	Anti-sprouting products	Free	Free	kg	591.32
3808.93.30	Plant growth regulators	Free	Free	kg	591.33
3808.94.00	Disinfectants:				
3808.94.10	Put up in forms or packings for retail sale or as preparations or articles	20%	20%	kg	591.411
3808.94.90	Other	5%	5%	kg	591.419
3808.99.00	Other:				
3808.99.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	20%	20%	kg	591.91
3808.99.20	Other rodenticides	5%	5%	kg	591.92
3808.99.30	Other, put up in forms or packings for retail sale or as preparations or articles	20%	20%	kg	591.93

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3808.99.90 38.09	Other 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.	5%	5%	kg	591.99
3809.10.00	With a basis of amylaceous substances	5%	5%	kg	598.911
3809.91.00	Other: Of a kind used in the textile or like industries	5%	5%	kg	598.912
3809.92.00	Of a kind used in the paper or like industries	5%	5%	kg	598.913
3809.93.00 38.10	Of a kind used in the leather or like industries 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.	5%	5%	kg	598.914
3810.10.00	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	5%	5%	kg	598.961
3810.90.00 38.11	Other 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.	5%	5%	kg	598.969
3811.11.00	Anti-knock preparations: Based on lead compounds	5%	5%	kg	597.211
3811.19.00	Other	5%	5%	kg	597.219
3811.21.00	Additives for lubricating oils: Containing petroleum oils or oils obtained from bituminous minerals	5%	5%	kg	597.251
3811.29.00	Other	5%	5%	kg	597.259
3811.90.00 38.12	Other Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.	5%	5%	kg	597.29

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3812.10.00	Prepared rubber accelerators	5%	5%	kg	598.63
3812.20.00	Compound plasticisers for rubber or plastics	5%	5%	kg	598.931
3812.30.00	Anti-oxidising preparations and other compound stabilizers for rubber or plastics	5%	5%	kg	598.932
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	Free	kg	598.94
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.				
3814.00.10	Thinners	15%	15%	kg	533.551
3814.00.90	Other	5%	5%	kg	533.559
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.				
	Supported catalysts:				
3815.11.00	With nickel or nickel compounds as the active substance	5%	5%	kg	598.81
3815.12.00	With precious metal or precious metal compounds as the active substance	5%	5%	kg	598.83
3815.19.00	Other	5%	5%	kg	598.85
3815.90.00	Other	5%	5%	kg	598.89
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.				
3816.00.10	Mortars	5%	5%	kg	662.331
3816.00.90.00	Other:				
3816.00.90.100	Concrete and Mortar additives	5%	5%	kg	662.3391
3816.00.90.900	Other	5%	5%	kg	662.3399
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.				
3817.00.10	Mixed alkylbenzenes	5%	5%	kg	598.41
3817.00.90	Mixed alkylnaphthalenes	5%	5%	kg	598.45
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5%	5%	kg	598.5

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3819.00.00	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.	15%	15%	kg	597.31
3820.00	Anti-freezing preparations and prepared de-icing fluids.				
3820.00.10	Anti-freezing preparations	15%	15%	kg	597.331
3820.00.20	Prepared de-icing fluids	5%	5%	kg	597.332
3821.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	5%	Free	kg	598.67
3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	5%	Free	kg	598.69
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols. Industrial monocarboxylic fatty acids; acid oils from refining:				
3823.11.00	Stearic acid	5%	Free	kg	431.311
3823.12.00	Oleic acid	5%	Free	kg	431.312
3823.13.00	Tall oil fatty acids	5%	Free	kg	431.313
3823.19.00	Other	5%	Free	kg	431.319
3823.70.00	Industrial fatty alcohols	5%	Free	kg	512.17
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.				
3824.10.00	Prepared binders for foundry moulds or cores	5%	5%	kg	598.991
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	5%	5%	kg	598.993
3824.40.00	Prepared additives for cements, mortars or concretes	5%	5%	kg	598.97
3824.50.00	Non-refractory mortars and concretes	5%	5%	kg	598.98
3824.60.00	Sorbitol other than that of subheading 2905.44.00	5%	5%	kg	598.994

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3824.71.00	Mixtures containing halogenated derivatives of methane, ethane or propane: Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	5%	kg	598.9951
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	5%	kg	598.9952
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)	5%	5%	kg	598.9953
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	5%	kg	598.9954
3824.75.00	Containing carbon tetrachloride	5%	5%	kg	598.9955
3824.76.00	Containing 1,1,1-trichloroethane (methyl chloroform)	5%	5%	kg	598.9956
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane	5%	5%	kg	598.9957
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	5%	kg	598.9958
3824.79.00	Other Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:	5%	5%	kg	598.9959
3824.81.00	Containing oxirane (ethylene oxide)	5%	5%	kg	598.9961
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	5%	kg	598.9962
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate	5%	5%	kg	598.9963
3824.90.00	Other	5%	5%	kg	598.999
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.				
3825.10.00	Municipal waste	5%	5%	kg	598.81
3825.20.00	Sewage sludge	5%	5%	kg	598.82

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3825.30.00	Clinical waste	5%	5%	kg	598.83
	Waste organic solvents:				
3825.41.00	Halogenated	5%	5%	kg	598.84
3825.49.00	Other	5%	5%	kg	598.85
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	5%	kg	598.86
	Other wastes from chemical or allied industries:				
3825.61.00	Mainly containing organic constituents	5%	5%	kg	598.87
3825.69.00	Other	5%	5%	kg	598.88
3825.90.00	Other	5%	5%	kg	598.89

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SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.



CHAPTER 39
PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 3914.00.00 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

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

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

- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819.00.00);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 3822.00.00);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 4201.00.00) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or

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- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 3910.00.00);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 39.01 to 3914.00.00, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 3914.00.00).
8. For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;

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- (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 Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named "other" in the same series:
 - (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

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

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

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43.00, the term "plasticisers" includes secondary plasticisers.

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	I – PRIMARY FORMS				
39.01	Polymers of ethylene, in primary forms.				
3901.10.00	Polyethylene having a specific gravity of less than 0.94	5%	Free	kg	571.11
3901.20.00	Polyethylene having a specific gravity of 0.94 or more	5%	Free	kg	571.12
3901.30.00	Ethylene-vinyl acetate copolymers	5%	Free	kg	571.2
3901.90.00	Other	5%	Free	kg	571.9
39.02	Polymers of propylene or of other olefins, in primary forms.				
3902.10.00	Polypropylene	5%	Free	kg	575.11
3902.20.00	Polyisobutylene	5%	Free	kg	575.12
3902.30.00	Propylene copolymers	5%	Free	kg	575.13
3902.90.00	Other	5%	Free	kg	575.19
39.03	Polymers of styrene, in primary forms.				
	Polystyrene:				
3903.11.00	Expansible	5%	Free	kg	572.11
3903.19.00	Other	5%	5%	kg	572.19
3903.20.00	Styrene-acrylonitrile (SAN) copolymers	5%	Free	kg	572.91
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers	5%	Free	kg	572.92
3903.90.00	Other	5%	5%	kg	572.99
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.				
3904.10.00	Poly (vinyl chloride), not mixed with any other Substances	5%	Free	kg	573.11
	Other poly (vinyl chloridé):				
3904.21.00	Non-plasticised	5%	Free	kg	573.12
3904.22.00	Plasticised	5%	Free	kg	573.13
3904.30.00	Vinyl chloride-vinyl acetate copolymers	5%	Free	kg	573.91
3904.40.00	Other vinyl chloride copolymers	5%	Free	kg	573.92
3904.50.00	Vinylidene chloride polymers	5%	Free	kg	573.93
	Fluoro-polymers:				
3904.61.00	Polytetrafluoroethylene	5%	Free	kg	573.941
3904.69.00	Other	5%	Free	kg	573.949
3904.90.00	Other	5%	Free	kg	573.99
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	in primary forms.				
3905.12.00	Poly (vinyl acetate): In aqueous dispersion	5%	Free	kg	575.911
3905.19.00	Other	5%	Free	kg	575.912
	Vinyl acetate copolymers:				
3905.21.00	In aqueous dispersion	5%	Free	kg	575.913
3905.29.00	Other	5%	Free	kg	575.919
3905.30.00	Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	5%	kg	575.921
	Other:				
3905.91.00	Copolymers	5%	Free	kg	575.922
3905.99.00	Other	5%	Free	kg	575.929
39.06	Acrylic polymers in primary forms.				
3906.10.00	Poly (methyl methacrylate)	5%	Free	kg	575.21
3906.90.00	Other	5%	5%	kg	575.29
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.				
3907.10.00	Polyacetals	5%	Free	kg	574.11
3907.20.00	Other polyethers	5%	Free	kg	574.19
3907.30.00	Epoxide resins	5%	Free	kg	574.2
3907.40.00	Polycarbonates	5%	Free	kg	574.31
3907.50.00	Alkyd resins	5%	Free	kg	574.32
3907.60.00	Poly (ethylene terephthalate)	5%	Free	kg	574.33
3907.70.00	Poly (lactic acid)	5%	Free	kg	574.391
	Other polyesters:				
3907.91.00	Unsaturated	5%	Free	kg	574.34
3907.99.00	Other	5%	Free	kg	574.39
39.08	Polyamides in primary forms.				
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	5%	Free	kg	575.31
3908.90.00	Other	5%	Free	kg	575.39
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.				
3909.10.00	Urea resins; thiourea resins	5%	Free	kg	575.41
3909.20.00	Melamine resins	5%	Free	kg	575.42
3909.30.00	Other amino-resins	5%	Free	kg	575.43
3909.40.00	Phenolic resins	5%	Free	kg	575.44
3909.50.00	Polyurethanes	5%	Free	kg	575.45
3910.00.00	Silicones in primary forms.	5%	Free	kg	575.93
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.				
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	Free	kg	575.961
3911.90.00	Other	5%	Free	kg	575.969
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.				
	Cellulose acetates:				
3912.11.00	Non-plasticised	5%	Free	kg	575.51
3912.12.00	Plasticised	5%	Free	kg	575.52
3912.20.00	Cellulose nitrates (including collodions)	5%	Free	kg	575.53
	Cellulose ethers:				
3912.31.00	Carboxymethylcellulose and its salts	5%	Free	kg	575.541
3912.39.00	Other	5%	Free	kg	575.549
3912.90.00	Other	5%	Free	kg	575.59
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.				
3913.10.00	Alginic acid, its salts and esters	5%	Free	kg	575.94
3913.90.00	Other	5%	Free	kg	575.95
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	5%	Free	kg	575.97
	II - WASTE, PARINGS AND SCRAP; SEMI- MANUFACTURES; ARTICLES				
39.15	Waste, parings and scrap, of plastics.				
3915.10.00	Of polymers of ethylene	5%	Free	kg	579.1
3915.20.00	Of polymers of styrene	5%	Free	kg	579.2
3915.30.00	Of polymers of vinyl chloride	5%	Free	kg	579.3
3915.90.00	Of other plastics	5%	Free	kg	579.9
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.				
3916.10.00	Of polymers of ethylene	5%	5%	kg	583.1
3916.20.00	Of polymers of vinyl chloride	5%	5%	kg	583.21
3916.90.00	Of other plastics	5%	5%	kg	583.9
39.17	Tubes, pipes and hoses, and fittings therefor				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3917.10.00	(for example, joints, elbows, flanges), of plastics. Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	5%	kg	581.1
3917.21.00	Tubes, pipes and hoses, rigid: Of polymers of ethylene	15%	15%	kg	581.21
3917.22.00	Of polymers of propylene	15%	15%	kg	581.22
3917.23.00	Of polymers of vinyl chloride	15%	15%	kg	581.23
3917.29.00	Of other plastics	15%	15%	kg	581.29
3917.31.00	Other tubes, pipes and hoses: Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15%	15%	kg	581.31
3917.32.00	Other, not reinforced or otherwise combined with other materials, without fittings:				
3917.32.10	Electrical conduits and other piping, of PVC	15%	15%	kg	581.41
3917.32.20	Garden hose	20%	20%	kg	581.42
3917.32.90	Other	15%	15%	kg	581.49
3917.33.00	Other, not reinforced or otherwise combined with other materials, with fittings:				
3917.33.10	Garden hose	20%	20%	kg	581.51
3917.33.90	Other	15%	15%	kg	581.59
3917.39.00	Other	15%	15%	kg	581.6
3917.40.00	Fittings	15%	15%	kg	581.7
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.				
3918.10.00	Of polymers of vinyl chloride:				
3918.10.10	Tiles	5%	5%	kg	893.311
3918.10.90	Other	5%	5%	kg	893.312
3918.90.00	Of other plastics:				
3918.90.10	Tiles	5%	5%	kg	893.313
3918.90.90	Other	5%	5%	kg	893.319
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
3919.10.00	In rolls of a width not exceeding 20 cm	15%	15%	kg	582.11
3919.90.00	Other:				
3919.90.10	Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	15%	kg	582.191
3919.90.90.00	Other:				
3919.90.90.100	Window tint	5%	5%	kg	582.1991

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3919.90.90.900	Other	15%	15%	kg	582.1999
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
3920.10.00	Of polymers of ethylene	15%	15%	kg	582.21
3920.20.00	Of polymers of propylene	15%	15%	kg	582.22
3920.30.00	Of polymers of styrene	15%	15%	kg	582.23
	Of polymers of vinyl chloride:				
3920.43.00	Containing by weight not less than 6% of plasticisers.	15%	15%	kg	582.24
3920.49.00	Other	15%	15%	kg	582.25
	Of acrylic polymers:				
3920.51.00	Of poly (methyl methacrylate)	15%	15%	kg	582.251
3920.59.00	Other	15%	15%	kg	582.259
	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:				
3920.61.00	Of polycarbonates	15%	15%	kg	582.261
3920.62.00	Of poly (ethylene terephthalate)	15%	15%	kg	582.262
3920.63.00	Of unsaturated polyesters	15%	15%	kg	582.263
3920.69.00	Of other polyesters	15%	15%	kg	582.269
	Of cellulose or its chemical derivatives:				
3920.71.00	Of regenerated cellulose	15%	15%	kg	582.281
3920.73.00	Of cellulose acetate	15%	15%	kg	582.282
3920.79.00	Of other cellulose derivatives	15%	15%	kg	582.289
	Of other plastics:				
3920.91.00	Of poly (vinyl butyral)	15%	15%	kg	582.291
3920.92.00	Of polyamides	15%	15%	kg	582.292
3920.93.00	Of amino-resins	15%	15%	kg	582.293
3920.94.00	Of phenolic resins	15%	15%	kg	582.294
3920.99.00	Of other plastics	15%	15%	kg	582.299
39.21	Other plates, sheets, film, foil and strip, of plastics.				
	Cellular:				
3921.11.00	Of polymers of styrene	15%	15%	kg	582.911
3921.12.00	Of polymers of vinyl chloride	15%	15%	kg	582.912
3921.13.00	Of polyurethanes	15%	15%	kg	582.913
3921.14.00	Of regenerated cellulose	15%	15%	kg	582.914
3921.19.00	Of other plastics	15%	15%	kg	582.919

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3921.90.00	Other	15%	15%	kg	582.99
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.				
3922.10.00	Baths, shower-baths, sinks and wash-basins:				
3922.10.10	Baths, shower-baths	5%	5%	kg	893.211
3922.10.20	Wash-basins	5%	5%	kg	893.212
3922.20.00	Lavatory seats and covers	5%	5%	kg	893.213
3922.90.00	Other	5%	5%	kg	893.219
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.				
3923.10.00	Boxes, cases, crates and similar articles:				
3923.10.10	Egg boxes	5%	5%	kg	893.191
3923.10.90	Other	25%	25%	kg	893.192
	Sacks and bags (including cones):				
3923.21.00.00	Of polymers of ethylene:				
3923.21.00.100	Plastic bags (Non-degradable) of polymers of ethylene	15%	15%	kg	893.111
3923.21.00.900	Sacks and bags of polymers of ethylene	15%	15%	kg	893.111'
3923.29.00.00	Of other plastics:				
3923.29.00.100	Plastic bags (Non-degradable) other plastics	15%	15%	kg	893.119
3923.29.00.900	Sacks and Bags of other plastics	15%	15%	kg	893.119
3923.30.00	Carboys, bottles, flasks and similar articles:				
3923.30.10	Bottles	15%	15%	kg	893.193
3923.30.90	Other	5%	5%	kg	893.194
3923.40.00	Spools, cops, bobbins and similar supports	5%	5%	kg	893.195
3923.50.00	Stoppers, lids, caps and other closures:				
3923.50.10	Lids and caps	15%	15%	kg	893.196
3923.50.90	Other	15%	15%	kg	893.197
3923.90.00	Other:				
3923.90.10	Cups	25%	25%	kg	893.198
3923.90.90	Other	5%	5%	kg	893.199
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.				
3924.10.00	Tableware and kitchenware:				
3924.10.10	Cups, forks, knives, plates, spoons and tumblers	20%	20%	kg	893.321

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
3924.10.20	Drinking straws	20%	20%	kg	893.322
3924.10.90	Other	20%	20%	kg	893.323
3924.90.00	Other:				
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins	20%	20%	kg	893.324
3924.90.20	Flower pots	20%	20%	kg	893.325
3924.90.90	Other	20%	20%	kg	893.329
39.25	Builders' ware of plastics, not elsewhere specified or included.				
3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres:				
3925.10.10	Tanks	10%	10%	kg	893.291
3925.10.90	Other	10%	10%	kg	893.292
3925.20.00	Doors, windows and their frames and thresholds for doors	15%	15%	kg	893.293
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15%	15%	kg	893.294
3925.90.00	Other:				
3925.90.10	Structural elements used in ceilings or roofs	15%	15%	kg	893.295
3925.90.20	Gutters	15%	15%	kg	893.296
3925.90.90	Other	15%	15%	kg	893.299
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 3914.00.00				
3926.10.00	Office or school supplies	10%	10%	kg	893.94
3926.20.00	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	20%	kg	848.21
3926.30.00	Fittings for furniture, coachwork or the like	20%	20%	kg	893.95
3926.40.00	Statuettes and other ornamental articles	20%	20%	kg	893.991
3926.90.00	Other:				
3926.90.10	Articles for use in laboratories	5%	5%	kg	893.992
3926.90.20	Transmission, conveyor and elevator belts	5%	5%	kg	893.993
3926.90.30	Beads, bolts, screws and washers	5%	5%	kg	893.994
3926.90.40	Covers for electrical switches and outlets and similar articles	5%	5%	kg	893.995
3926.90.50	Corners for suitcases, fasteners for handbags; handles	5%	5%	kg	893.996
3926.90.60	Handcuffs	20%	20%	kg	893.997
3926.90.70	Motor vehicle licence plates	15%	15%	kg	893.998
3926.90.90	Other	20%	20%	kg	893.999

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CHAPTER 40
RUBBER AND ARTICLES THEREOF

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapters 90, 92, 94 or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 4003.00.00 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:

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- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;

- (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 4004.00.00, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
 7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
 8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
 9. In headings 40.01, 40.02, 4003.00.00, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.				
4001.10.00	Natural rubber latex, whether or not pre-Vulcanized	5%	5%	kg	231.1
	Natural rubber in other forms:				
4001.21.00	Smoked sheets	5%	5%	kg	231.21
4001.22.00	Technically specified natural rubber (TSNR)	5%	5%	kg	231.25
4001.29.00	Other	5%	5%	kg	231.29
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums	5%	5%	kg	231.3
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.				
	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):				
4002.11.00	Latex	5%	Free	kg	232.11
4002.19.00	Other	5%	Free	kg	232.119
4002.20.00	Butadiene rubber (BR)	5%	Free	kg	232.12
	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):				
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	5%	5%	kg	232.131
4002.39.00	Other	5%	5%	kg	232.139
	Chloroprene (chlorobutadiene) rubber (CR):				
4002.41.00	Latex	5%	Free	kg	232.141
4002.49.00	Other	5%	5%	kg	232.149
	Acrylonitrile-butadiene rubber (NBR):				
4002.51.00	Latex	5%	Free	kg	232.151
4002.59.00	Other	5%	5%	kg	232.159
4002.60.00	Isoprene rubber (IR)	5%	5%	kg	232.16
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	Free	kg	232.17
4002.80.00	Mixtures of any product of heading 40.01 with any product of this heading	5%	Free	kg	232.18
	Other:				
4002.91.00	Latex	5%	Free	kg	232.191
4002.99.00	Other	5%	Free	kg	232.199

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%	Free	kg	232.21
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	5%	5%	kg	232.22
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.				
4005.10.00	Compounded with carbon black or silica	5%	5%	kg	621.11
4005.20.00	Solutions; dispersions other than those of subheading 4005.10	5%	5%	kg	621.12
	Other:				
4005.91.00	Plates, sheets and strip:				
4005.91.10	Sheets for tyre repair	15%	15%	kg	621.191
4005.91.90	Other	5%	5%	kg	621.192
4005.99.00	Other	5%	5%	kg	621.199
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.				
4006.10.00	"Camel-back" strips for retreading rubber tyres	15%	15%	kg	621.21
4006.90.00	Other	5%	5%	kg	621.29
4007.00.00	Vulcanised rubber thread and cord.	5%	5%	kg	621.31
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.				
	Of cellular rubber:				
4008.11.00	Plates, sheets and strip	15%	15%	kg	621.321
4008.19.00	Other	15%	15%	kg	621.329
	Of non-cellular rubber:				
4008.21.00	Plates, sheets and strip	15%	15%	kg	621.331
4008.29.00	Other	15%	15%	kg	621.339
40.09	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).				
	Not reinforced or otherwise combined with other materials:				
4009.11.00	Without fittings	5%	5%	kg	621.46
4009.12.00	With fittings	5%	5%	kg	621.461
	Reinforced or otherwise combined only with metal:				
4009.21.00	Without fittings	5%	5%	kg	621.463
4009.22.00	With fittings	5%	5%	kg	621.45

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4009.31.00	Reinforced or otherwise combined only with textile materials: Without fittings	5%	5%	kg	621.46
4009.32.00	With fittings	5%	5%	kg	621.47
4009.41.00	Reinforced or otherwise combined with other materials: Without fittings	5%	5%	kg	621.48
4009.42.00	With fittings	5%	5%	kg	621.49
40.10	Conveyor or transmission belts or belting, of vulcanized rubber.				
	Conveyor belts or belting:				
4010.11.00	Reinforced only with metal	5%	5%	kg	629.21
4010.12.00	Reinforced only with textile materials	5%	5%	kg	629.22
4010.19.00	Other	5%	5%	kg	629.24
	Transmission belts or belting:				
4010.31.00	Endless transmission belts of trapezoidal cross-section (v-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	5%	kg	629.251
4010.32.00	Endless transmission belts of trapezoidal cross-section (v-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	5%	kg	629.261
4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	5%	kg	629.271
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	5%	kg	629.281
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	5%	kg	629.291
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	5%	kg	629.31
4010.39.00	Other	5%	5%	kg	629.39
40.11	New pneumatic tyres, of rubber.				
4011.10.00	Of a kind used on motor cars (including station wagons and racing cars)	30%	30%	kg and u	625.1

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4011.20.00	Of a kind used on buses or lorries	15%	15%	kg and u	625.2
4011.30.00	Of a kind used on aircraft	5%	5%	kg and u	625.3
4011.40.00	Of a kind used on motorcycles	5%	5%	kg and u	625.41
4011.50.00	Of a kind used on bicycles	5%	5%	kg and u	625.42
4011.61.00	Other, having a "herring-bone" or similar tread: Of a kind used on agricultural or forestry vehicles and machines:				
4011.61.10	Tractor	Free	Free	kg and u	625.431
4011.61.90	Other	Free	Free	kg and u	625.439
4011.62.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	5%	kg and u	625.44
4011.63.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	5%	kg and u	635.45
4011.69.00	Other	5%	5%	kg and u	625.49
4011.92.00	Other: Of a kind used on agricultural or forestry vehicles and machines	5%	5%	kg and u	625.521
4011.93.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	5%	kg and u	625.522
4011.94.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	5%	kg and u	625.523
4011.99.00	Other	5%	5%	kg and u	625.529
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber. Retreaded tyres:				
4012.11.00	Of a kind used on motor cars (including station wagons and racing cars)	30%	30%	kg and u	625.925
4012.12.00	Of a kind used on buses or lorries	30%	30%	kg and u	625.926
4012.13.00	Of a kind used on aircraft	5%	5%	kg and u	625.923
4012.19.00	Other	5%	5%	kg and u	625.927
4012.20.00	Used pneumatic tyres:				
4012.20.10	For retreading and remoulding	5%	5%	kg and u	625.931
4012.20.90	Other	5%	5%	kg and u	625.939
4012.90.00	Other	5%	5%	kg and u	625.94
40.13	Inner tubes, of rubber.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4013.10.00	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:				
4013.10.10	Of a kind used on motor cars (including station wagons and racing cars)	10%	10%	kg and u	625.911
4013.10.20	Of a kind used on buses or lorries	10%	10%	kg and u	625.912
4013.20.00	Of a kind used on bicycles	5%	5%	kg and u	625.913
4013.90.00	Other:				
4013.90.10	Of a kind used on motor cycles	5%	5%	kg and u	625.914
4013.90.90	Other	5%	5%	kg and u	625.919
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.				
4014.10.00	Sheath contraceptives	Free	Free	kg and u	629.11
4014.90.00	Other	Free	Free	kg and u	629.19
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.				
	Gloves, mittens and mitts:				
4015.11.00	Surgical	Free	Free	kg and 2u	848.221
4015.19.00	Other	10%	10%	kg and 2u	848.229
4015.90.00	Other:				
4015.90.10	Articles of apparel	10%	10%	kg	848.291
4015.90.90	Other	10%	10%	kg	848.299
40.16	Other articles of vulcanized rubber other than hard rubber.				
4016.10.00	Of cellular rubber	20%	20%	kg	629.92
	Other:				
4016.91.00	Floor coverings and mats	20%	20%	kg	629.991
4016.92.00	Erasers	10%	10%	kg	629.992
4016.93.00	Gaskets, washers and other seals	20%	20%	kg	629.993
4016.94.00	Boat or dock fenders, whether or not inflatable	20%	20%	kg	629.994
4016.95.00	Other inflatable articles	20%	20%	kg	629.995
4016.99.00	Other:				
4016.99.10	Rubber bands	20%	20%	kg	629.996
4016.99.90	Other	20%	20%	kg	629.999
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4017.00.10	Hard rubber (for example, ebonite), in all forms, including waste and scrap	5%	5%	kg	629.911
4017.00.20	Articles of hard rubber	5%	5%	kg	629.912

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SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes.

1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 6701.00; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
41.01	Raw hides and skins of bovine (including buffalo), or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.				
4101.20.00	Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	5%	Free	kg	211.21
4101.50.00	Whole hides and skins, of a weight exceeding 16 kg	5%	Free	kg	211.211
4101.90.00	Other, including butts, bends and bellies	5%	Free	kg	211.212
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.				
4102.10.00	With wool on	5%	Free	kg	211.6
	Without wool on:				
4102.21.00	Pickled	5%	Free	kg	211.71
4102.29.00	Other	5%	Free	kg	211.79
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.				
4103.20.00	Of reptiles	5%	Free	kg	211.991
4103.30.00	Of swine	5%	Free	kg	211.992
4103.90.00	Other	5%	Free	kg	211.999
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.				
	In the wet state (including wet-blue):				
4104.11.00	Full grains, unsplit; grain splits	5%	Free	kg	611.418
4104.19.00	Other	5%	Free	kg	611.47
	In the dry state (crust):				
4104.41.00	Full grains, unsplit; grain splits	5%	Free	kg	611.422
4104.49.00	Other	5%	Free	kg	611.45

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
41.05	Tanned or crust skins or sheep or lambs, without wool on, whether or not split, but not further prepared.				
4105.10.00	In the wet state (including wet-blue)	5%	Free	kg	611.51
4105.30.00	In the dry state (crust)	5%	Free	kg	611.521
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.				
	Of goats or kids:				
4106.21.00	In the wet state (including wet-blue)	5%	Free	kg	611.613
4106.22.00	In the dry state (crust)	5%	Free	kg	611.614
	Of swine:				
4106.31.00	In the wet state (including wet-blue)	5%	Free	kg	611.615
4106.32.00	In the dry state (crust)	5%	Free	kg	611.63
4106.40.00	Of reptiles	5%	Free	kg	611.64
	Other:				
4106.91.00	In the wet state (including wet-blue)	5%	Free	kg	611.65
4106.92.00	In the dry state (crust)	5%	Free	kg	611.66
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.				
	Whole hides and skins:				
4107.11.00	Full grains, unsplit	5%	Free	kg	611.711
4107.12.00	Grain splits	5%	Free	kg	611.72
4107.19.00	Other	5%	Free	kg	611.73
	Other, including sides:				
4107.91.00	Full grains, unsplit	5%	Free	kg	611.74
4107.92.00	Grain splits	5%	Free	kg	611.75
4107.99.00	Other	5%	Free	kg	611.799
[41.08]					
[41.09]					
[41.10]					
[41.11]					
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	5%	Free	kg	611.31

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.				
4113.10.00	Of goats or kids	5%	Free	kg	611.41
4113.20.00	Of swine	5%	Free	kg	611.42
4113.30.00	Of reptiles	5%	Free	kg	611.43
4113.90.00	Other	5%	Free	kg	611.49
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.				
4114.10.00	Chamois (including combination chamois) leather	5%	Free	kg	611.51
4114.20.00	Patent leather and patent laminated leather; metallised leather	5%	Free	kg	611.52
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.				
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	5%	kg	611.53
4115.20.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5%	Free	kg	611.54

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CHAPTER 42

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

Notes.

1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 4304.00);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 6602.00.00;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or

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- (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
2. (A) In addition to the provisions of Note 1 above, heading 42.02 does not cover:
- (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
 - (b) Articles of plaiting materials (heading 46.02).
- (B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts 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 42.03, the expression “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20%	kg	612.2
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11.00	With outer surface of leather, of composition leather or of patent leather:			
4202.11.10	Suit-cases and brief-cases	20%	kg and u	831.211
4202.11.90	Other	20%	kg and u	831.219
4202.12.00	With outer surface of plastics or of textile materials:			
4202.12.10	Suit-cases	20%	kg and u	831.221
4202.12.20	Brief-cases	20%	kg and u	831.222
4202.12.90.00	Other:			
4202.12.90.100	Satchels	20%	kg and u	831.2291
4202.12.90.900	Other	20%	kg and u	831.2299
4202.19.00.00	Other:			
4202.19.00.100	Satchels	20%	kg and u	831.291
4202.19.00.200	Shopping bags (except leather)	20%	kg and u	831.292
4202.19.00.900	Other	20%	kg and u	831.299
	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:			
4202.21.10	Travelling bags	20%	kg and u	831.11

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4202.21.90	Other	20%	kg and u	831.12
4202.22.00	With outer surface of plastic sheeting or of textile materials:			
4202.22.10	Travelling bags	20%	kg and u	831.13
4202.22.90	Other	20%	kg and u	831.14
4202.29.00	Other	20%	kg and u	831.19
	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:			
4202.31.10	Purses, spectacle cases and wallets	20%	kg and u	831.911
4202.31.90	Other	20%	kg and u	831.912
4202.32.00	With outer surface of plastic sheeting or of textile materials:			
4202.32.10	Purses, spectacle cases and wallets	20%	kg and u	831.913
4202.32.90	Other	20%	kg and u	831.914
4202.39.00	Other	20%	kg and u	831.919
	Other:			
4202.91.00	With outer surface of leather, of composition leather or of patent leather	20%	kg and u	831.991
4202.92.00.00	With outer surface of plastic sheeting or of textile materials:			
4202.92.00.100	With outer surface of plastic sheeting or of textile materials	20%	kg and u	831.9921
4202.92.00.900	With outer surface of plastic sheeting or of textile materials	20%	kg and u	831.9929
4202.99.00.00	Other:			
4202.99.00.100	Other	20%	kg and u	831.9991
4202.99.00.900	Other	20%	kg and u	831.9999
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10.00	Articles of apparel	20%	kg	848.11
	Gloves, mittens and mitts:			
4203.21.00	Specially designed for use in sports	20%	2u	894.77
4203.29.00	Other:			
4203.29.10	Industrial gloves	20%	2u	848.121
4203.29.90	Other	20%	2u	848.129
4203.30.00	Belts and bandoliers	20%	kg	848.13
4203.40.00	Other clothing accessories	20%	kg	848.19
[42.04]				
4205.00	Other articles of leather or of composition leather.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
4205.00.10	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	5%	kg	612.91
4205.00.90	Other	20%	kg	612.99
4206.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	5%	kg	899.91

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CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

1. Throughout the Nomenclature references to “furskins”, other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 6701.00);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 4304.00 as the case may be.
5. Throughout the Nomenclature the expression “artificial fur” means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10.00	Of mink, whole, with or without head, tail or paws	5%	kg	212.1
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%	kg	212.22
4301.60.00	Of fox, whole, with or without head, tail or paws	5%	kg	212.25
4301.80.00	Other furskins, whole, with or without head, tail or paws	5%	kg	212.29
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5%	kg	212.3
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
	Whole skins, with or without head, tail or paws, not assembled:			
4302.11.00	Of mink	5%	kg	613.11
4302.19.00	Other	5%	kg	613.19
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled	5%	kg	613.2
4302.30.00	Whole skins and pieces or cuttings thereof, assembled	5%	kg	613.3
43.03	Articles of apparel, clothing accessories and other articles of furskin.			
4303.10.00	Articles of apparel and clothing accessories	20%	kg	848.311
4303.90.00	Other:			
4303.90.10	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	5%	kg	848.312
4303.90.90	Other	20%	kg	848.319
4304.00	Artificial fur and articles thereof.			
4304.00.10	Artificial fur	5%	kg	848.321
4304.00.20	Articles	5%	kg	848.322

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SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes.

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

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- (ij) Goods of heading 6808.00.00;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
 3. Headings 4414.00.00 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
 4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 4417.00 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Note.

1. For the purposes of subheadings 4403.41.00 to 4403.49.00, 4407.21.00 to 4407.29.00, 4408.31.00 to 4408.39 and 4412.31.00, to 4412.99.00, the expression “tropical wood” means one of the following types of wood:

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



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.				
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	10%	10%	kg	245.01
	Wood in chips or particles:				
4401.21.00	Coniferous	5%	5%	kg	246.11
4401.22.00	Non-coniferous	5%	5%	kg	246.15
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	15%	15%	kg	246.2
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.				
4402.10.00	Of bamboo	15%	15%	kg	245.021
4402.90.00	Other	15%	15%	kg	245.029
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.				
4403.10.00	Treated with paint, stains, cresote or other preservatives:				
4403.10.10	Of coniferous species	5%	5%	kg and m ³	247.31
4403.10.20	Of mahogany	5%	5%	kg and m ³	247.32
4403.10.90	Of other non-coniferous species	10%	10%	kg and m ³	247.39
4403.20.00	Other, coniferous	5%	5%	kg and m ³	247.4
	Other, of tropical wood specified in subheading Note 1 to this Chapter:				
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	10%	10%	kg and m ³	247.511
4403.49.00	Other:				
4403.49.10	Mahogany	5%	5%	kg and m ³	247.512
4403.49.90	Other	10%	10%	kg and m ³	247.519
4403.91.00	Other:				
	Of oak (<i>Quercus spp.</i>)	5%	5%	kg and m ³	247.521
4403.92.00	Of beech (<i>Fagus spp.</i>)	5%	5%	kg and m ³	247.522
4403.99.00	Other:				
4403.99.10	Of greenheart	10%	10%	kg and m ³	247.523
4403.99.90	Other	10%	10%	kg and m ³	247.529

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.				
4404.10.00	Coniferous:				
4404.10.10	Split poles, piles, pickets, stakes and sticks	15%	15%	kg	634.911
4404.10.90	Other	5%	5%	kg	634.912
4404.20.00	Non-coniferous:				
4404.20.10	Split poles, piles, pickets, stakes and sticks, of greenheart	15%	15%	kg	634.913
4404.20.20	Split poles, piles, pickets, stakes and sticks, of other wood	15%	15%	kg	634.914
4404.20.90	Other	5%	5%	kg	634.919
4405.00.00	Wood wool; wood flour.	5%	5%	kg	634.93
44.06	Railway or tramway sleepers (cross-ties) of wood.				
4406.10.00	Not impregnated	15%	15%	kg and m ³	248.11
4406.90.00	Other	15%	15%	kg and m ³	248.19
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.				
4407.10.00	Coniferous:				
4407.10.10	Pitch-pine	5%	5%	kg and m ³	248.21
4407.10.90	Other, coniferous	5%	5%	kg and m ³	248.29
	Of tropical wood specified in subheading Note 1 to this Chapter:				
4407.21.00	Mahogany (<i>swietenia spp.</i>)	5%	5%	kg and m ³	248.41
4407.22.00	Virola, Imbuia and Balsa	15%	15%	kg and m ³	248.42
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	15%	kg and m ³	248.43
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	15%	15%	kg and m ³	248.44
4407.27.00	Sapelli	15%	15%	kg and m ³	248.481
4407.28.00	Iroko	15%	15%	kg and m ³	248.482
4407.29.00	Other:				
4407.29.10	Caribbean cedar (<i>Cedrela odorata</i>)	15%	15%	kg and m ³	248.45
4407.29.20	Greenheart	15%	15%	kg and m ³	248.46
4407.29.30	Mora	15%	15%	kg and m ³	248.47

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4407.29.90	Other	15%	15%	kg and m ³	248.48
	Other:				
4407.91.00	Of oak (<i>Quercus spp.</i>)	5%	5%	kg and m ³	248.491
4407.92.00	Of beech (<i>Fagus spp.</i>)	5%	5%	kg and m ³	248.492
4407.93.00	Of maple (<i>Acer spp.</i>)	15%	15%	kg and m ³	248.493
4407.94.00	Of cherry (<i>Prunus spp.</i>)	15%	15%	kg and m ³	248.494
4407.95.00	Of ash (<i>Fraxinus spp.</i>)	15%	15%	kg and m ³	248.495
4407.99.00	Other	15%	15%	kg and m ³	248.499
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.				
4408.10.00	Coniferous:				
4408.10.10	Veneer sheets and sheets for plywood	5%	5%	kg and m ³	634.111
4408.10.90	Other	15%	15%	kg and m ³	634.119
	Of tropical wood specified in sub-heading Note 1 to this Chapter:				
4408.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	15%	15%	kg and m ³	634.121
4408.39.00	Other:				
4408.39.10	Veneer sheets and sheets for plywood	5%	5%	kg and m ³	634.122
4408.39.90	Other	15%	15%	kg and m ³	634.123
4408.90.00	Other	15%	15%	kg and m ³	634.129
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.				
4409.10.00	Coniferous:				
4409.10.10	Pitch-pine	5%	5%	kg and m ³	248.31
4409.10.90	Other	5%	5%	kg and m ³	248.39
	Non-coniferous:				
4409.21.00	Of bamboo	15%	15%	kg and m ³	248.55
4409.29.00	Other:				
4409.29.10	Caribbean cedar (<i>Cedrela odorata</i>)	15%	15%	kg and m ³	248.51
4409.29.20	Greenheart	15%	15%	kg and m ³	248.52
4409.29.30	Mohagany	5%	5%	kg and m ³	248.53

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4409.29.40	Mora	15%	15%	kg and m ³	248.54
4409.29.90	Other	15%	15%	kg and m ³	248.59
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.				
	Of wood:				
4410.11.00	Particle board	5%	5%	kg and m ³	634.221
4410.12.00	Oriented strand board (OSB)	5%	5%	kg and m ³	634.222
4410.19.00	Other	5%	5%	kg and m ³	634.229
4410.90.00	Other	5%	5%	kg and m ³	634.23
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.				
	Medium density fibreboard (MDF):				
4411.12.00	Of a thickness not exceeding 5 mm	5%	5%	kg	634.541
4411.13.00	Of a thickness exceeding 5 mm but not exceeding 9 mm	5%	5%	kg	634.542
4411.14.00	Of a thickness exceeding 9 mm	5%	5%	kg	634.543
	Other:				
4411.92.00	Of a density exceeding 0.8 g/cm ²	5%	5%	kg	634.591
4411.93.00	Of a density exceeding 0.5 g/cm ² but not exceeding 0.8 g/cm ²	5%	5%	kg	634.592
4411.94.00	Of a density not exceeding 0.5 g/cm ²	5%	5%	kg	634.593
44.12	Plywood, veneered panels and similar laminated wood.				
4412.10.00	Of bamboo	10%	10%	kg and m ³	634.32
	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:				
4412.31.00	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	10%	10%	kg and m ³	634.311
4412.32.00	Other, with at least one outer ply of non-coniferous wood	10%	10%	kg and m ³	634.319
4412.39.00	Other	10%	10%	kg and m ³	634.319
	Other:				
4412.94.00	Blockboard, laminboard and battenboard	5%	5%	kg and m ³	634.33
4412.99.00	Other	5%	5%	kg and m ³	634.39

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	5%	5%	kg	634.21
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	15%	15%	kg	635.41
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.				
4415.10.00	Cases, boxes, crates, drums and similar packings; cable-drums	5%	Free	kg and u	635.11
4415.20.00	Pallets, box pallets and other load boards; pallet collars	20%	20%	kg and u	635.12
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.				
4416.00.10	Casks, barrels and puncheons, of oak	5%	Free	kg	635.21
4416.00.90	Other	5%	Free	kg	635.29
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.				
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	15%	15%	kg and u	635.911
4417.00.20	Tools, tool bodies and other tool handles	5%	5%	kg and u	635.912
4417.00.30	Broom or brush bodies	5%	5%	kg and u	635.913
4417.00.90	Other	5%	5%	kg and u	635.919
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.				
4418.10.00	Windows, French-windows and their frames	10%	10%	kg	635.31
4418.20.00	Doors and their frames and thresholds	10%	10%	kg	635.32
4418.40.00	Shuttering for concrete constructional work	15%	15%	kg	635.392
4418.50.00	Shingles and shakes:				
4418.50.10	Shingles	15%	15%	kg and 1000 shingles	635.331
4418.50.20	Shakes	15%	15%	kg and 1000 shingles	635.332
4418.60.00	Posts and beams Assembled flooring panels:	15%	15%	kg	635.394
4418.71.00	For mosaic floors	15%	15%	kg	635.341
4418.72.00	Other, multilayer	15%	15%	kg	635.399

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4418.79.00	Other:				
4418.79.10	Parquet panels, of wood	15%	15%	kg	635.343
4418.79.90	Other assembled flooring panels, nes	15%	15%	kg	635.349
4418.90.00	Other	15%	15%	kg	635.399
4419.00.00	Tableware and kitchenware, of wood.	20%	20%	kg	635.42
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.				
4420.10.00	Statuettes and other ornaments, of wood:				
4420.10.10	Wall plaques	20%	20%	kg	635.491
4420.10.90	Other	20%	20%	kg	635.492
4420.90.00	Other:				
4420.90.10	Wood marquetry and inland wood	5%	5%	kg and m ³	635.493
4420.90.90	Other	20%	20%	kg	635.499
44.21	Other articles of wood.				
4421.10.00	Clothes hangers	20%	20%	kg	635.991
4421.90.00	Other:				
4421.90.10	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	5%	5%	kg	635.992
4421.90.20	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	5%	5%	kg	635.993
4421.90.30	Letters, figures, moulding patterns, templates; paving blocks; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	15%	15%	kg	635.994
4421.90.40	Capacity measures; ladders and steps	15%	15%	kg	635.995
4421.90.50	Match splints	15%	15%	kg	635.996
4421.90.90	Other	20%	20%	kg	635.999

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CHAPTER 45

CORK AND ARTICLES OF CORK

Note.

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10.00	Natural cork, raw or simply prepared	5%	kg	244.03
4501.90.00	Other	5%	kg	224.04
4502.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5%	kg	244.02
45.03	Articles of natural cork.			
4503.10.00	Corks and stoppers:			
4503.10.10	Corks	5%	kg	633.111
4503.10.20	Stoppers including blanks with rounded edges	15%	kg	633.112
4503.90.00	Other:			
4503.90.10	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like	15%	kg	633.191
4503.90.20	Bath, table, typewriter and other mats	20%	kg	633.192
4503.90.30	Lifebouys	Free	kg	633.193
4503.90.90	Other	5%	kg	633.199
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%	kg	633.21
4504.90.00	Other:			
4504.90.10	Agglomerated cork	5%	kg	633.291
4504.90.20	Bottle corks and stoppers	5%	kg	633.292
4504.90.90	Other articles of agglomerated cork	5%	kg	633.299

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CHAPTER 46

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

Notes.

1. In this Chapter the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable materials (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover:
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
3. For the purposes of heading 46.01, the expression “plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands” means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
	Mats, matting and screens of vegetable materials:			
4601.21.00	Of bamboo	20%	kg	899.741
4601.22.00	Of rattan	20%	kg	899.742
4601.29.00	Other	20%	kg	899.749
	Other:			
4601.92.00	Of bamboo	5%	kg	899.793
4601.93.00	Of rattan	5%	kg	899.794
4601.94.00	Of other vegetable materials:			
4601.94.10	Straw envelopes for bottles	20%	kg	899.791
4601.94.90	Other	5%	kg	899.792
4601.99.00	Other	5%	kg	899.799
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
	Of vegetable materials:			
4602.11.00	Of bamboo	20%	kg	899.713
4602.12.00	Of rattan	20%	kg	899.714
4602.19.00	Other:			
4602.19.10	Handbags	20%	kg and u	899.711
4602.19.90	Other	20%	kg	899.712
4602.90.00	Other	20%	kg	899.719

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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 4702.00.00, 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 20⁰C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4701.00.00	Mechanical wood pulp.	5%	Free	kg	251.2
4702.00.00	Chemical wood pulp, dissolving grades.	5%	Free	kg	251.3
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.				
	Unbleached:				
4703.11.00	Coniferous	5%	Free	kg	251.41
4703.19.00	Non-coniferous	5%	Free	kg	251.42
	Semi-bleached or bleached:				
4703.21.00	Coniferous	5%	Free	kg	251.51
4703.29.00	Non-coniferous	5%	Free	kg	251.52
47.04	Chemical wood pulp, sulphite, other than dissolving grades.				
	Unbleached:				
4704.11.00	Coniferous	5%	Free	kg	251.611
4704.19.00	Non-coniferous	5%	Free	kg	251.619
	Semi-bleached or bleached:				
4704.21.00	Coniferous	5%	Free	kg	251.621
4704.29.00	Non-coniferous	5%	Free	kg	251.629
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	5%	Free	kg	251.91
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.				
4706.10.00	Cotton linters pulp	5%	Free	kg	251.921
4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	5%	Free	kg	251.922
4706.30.00	Other, of bamboo	5%	Free	kg	251.927
	Other:				
4706.91.00	Mechanical:				
4706.91.10	Pulp of bagasse	5%	Free	kg	251.923
4706.91.90	Other	5%	Free	kg	251.924
4706.92.00	Chemical	5%	Free	kg	251.925
4706.93.00	Semi-chemical	5%	Free	kg	251.926
47.07	Recovered (waste and scrap) paper or paperboard.				
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard	5%	Free	kg	251.11
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	5%	Free	kg	251.12

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	5%	Free	kg	251.13
4707.90.00	Other, including unsorted waste and scrap	5%	Free	kg	251.19

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CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes.

1. For the purposes of this Chapter, except where the context otherwise requires a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
2. This Chapter does not cover:
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 3704.00.00;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;

- (m) Abrasive paper or paperboard (heading 68.05) or paper-or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09; or
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).
3. Subject to the provisions of Note 7, headings 4801.00.00 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803.00 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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

- (a) Containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and
 - 1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or
- (b) Containing more than 8% ash, and
1. weighing not more than 80 g/m^2 , or
 2. coloured throughout the mass; or
- (c) Containing more than 3% ash and having a brightness of 60% or more; or
- (d) Containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$; or
- (e) Containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than $2.5 \text{ kPa} \cdot \text{m}^2/\text{g}$.

For paper or paperboard weighing more than 150 g/m^2 :

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
1. a caliper of 225 micrometres (microns) or less, or
 2. a caliper of more than 225 micrometers (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

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

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.

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7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
 8. Headings 4801.00.00 and 4803.00 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
 9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purposes of subheadings 4804.11.00 and 4804.19.00, “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 115g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight:

Weight g/m ²	Minimum Mullen bursting strength KPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

- (a) Having a Mullen burst index of not less than 3.7 kPa · m²g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight G/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine Direction plus cross direction	Cross Direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Tests with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity 23 °C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa · m²g.

6. For the purposes of subheading 4805.30, “sulphite wrapping paper” means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa m²/g.
7. For the purposes of subheading 4810.22, “light-weight coated paper” means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4801.00.00 48.02	Newsprint, in rolls or sheets. Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 4801.00.00 or 4803.00; hand-made paper and paperboard.	Free	Free	kg	641.1
4802.10.00	Hand-made paper and paperboard	5%	5%	kg	641.21
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	5%	5%	kg	641.22
4802.40.00	Wallpaper base Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	5%	5%	kg	641.24
4802.54.00	Weighing less than 40 g/m ²	5%	Free	kg	641.25
4802.55.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	5%	Free	kg	641.261
4802.56.00	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
4802.56.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	Free	kg	641.264
4802.56.90	Other	5%	Free	kg	641.265
4802.57.00	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	5%	Free	kg	641.28
4802.58.00	Weighing more than 150 g/m ² Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	5%	Free	kg	641.299
4802.61.00	In rolls	5%	Free	kg	641.31
4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:				
4802.62.10	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	20%	kg	641.292
4802.62.90	Other	5%	5%	kg	641.293

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4802.69.00 4803.00	Other 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.	5%	5%	kg	641.39
4803.00.10	Wadding	5%	5%	kg	641.631
4803.00.20	Toilet or facial tissue stock	5%	5%	kg	641.632
4803.00.90	Other	5%	5%	kg	641.639
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 4803.00. Kraftliner:				
4804.11.00	Unbleached	5%	5%	kg	641.411
4804.19.00	Other	5%	5%	kg	641.419
	Sack kraft paper:				
4804.21.00	Unbleached	5%	5%	kg	641.421
4804.29.00	Other	5%	5%	kg	641.429
	Other kraft paper and paperboard weighing 150 g/m ² or less:				
4804.31.00	Unbleached	5%	5%	kg	641.461
4804.39.00	Other	5%	5%	kg	641.469
	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :				
4804.41.00	Unbleached	5%	5%	kg	641.471
4804.42.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	5%	kg	641.472
4804.49.00	Other	5%	5%	kg	641.479
	Other kraft paper and paperboard weighing 225 g/m ² or more:				
4804.51.00	Unbleached	5%	5%	kg	641.481
4804.52.00	Bleached uniformly through the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	5%	kg	641.482
4804.59.00	Other	5%	5%	kg	641.489

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.				
	Fluting paper:				
4805.11.00	Semi-chemical fluting paper	5%	Free	kg	641.41
4805.12.00	Straw fluting paper	5%	Free	kg	641.42
4805.19.00	Other	5%	Free	kg	641.49
	Testliner (recycled liner board):				
4805.24.00	Weighing 150 g/m ² or less	5%	Free	kg	641.544
4805.25.00	Weighing more than 150 g/m ²	5%	Free	kg	641.545
4805.30.00	Sulphite wrapping paper	5%	5%	kg	641.52
4805.40.00	Filter paper and paperboard	5%	Free	kg	641.561
4805.50.00	Felt paper and paperboard	5%	Free	kg	641.562
	Other:				
4805.91.00	Weighing 150 g/m ² or less	5%	Free	kg	641.571
4805.92.00	Weighing more than 150 g/m ² but less than 225 g/m ²	5%	Free	kg	641.572
4805.93.00	Weighing 225 g/m ² or more	5%	Free	kg	641.573
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.				
4806.10.00	Vegetable parchment	5%	5%	kg	641.531
4806.20.00	Greaseproof papers	5%	5%	kg	641.532
4806.30.00	Tracing papers	5%	5%	kg	641.533
4806.40.00	Glassine and other glazed transparent or translucent paper	5%	5%	kg	641.534
4807.00.00	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.	5%	5%	kg	641.92
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803.00.				
4808.10.00	Corrugated paper and paperboard, whether or not perforated:				
4808.10.10	Corrugated paperboard with glued flat surface Sheets	5%	5%	kg	641.641
4808.10.90	Other	5%	5%	kg	641.649

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	5%	5%	kg	641.61
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated	5%	5%	kg	641.62
4808.90.00	Other	5%	5%	kg	641.69
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.				
4809.20.00	Self-copy paper	5%	5%	kg	641.312
4809.90.00	Other:				
4809.90.10	Carbon or similar copying paper	5%	5%	kg	641.311
4809.90.90	Other	5%	5%	kg	641.319
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.				
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:				
4810.13.00	In rolls	5%	5%	kg	641.83
4810.14.00	In sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state	5%	5%	kg	641.84
4810.19.00	Other	5%	5%	kg	641.89
	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:				
4810.22.00	Light-weight coated paper	5%	5%	kg	641.342
4810.29.00	Other	5%	5%	kg	641.349

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4810.31.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes: Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	5%	5%	kg	641.74
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 ²	5%	5%	kg	641.75
4810.39.00	Other	5%	5%	kg	641.76
4810.92.00	Other paper and paperboard: Multi-ply	5%	5%	kg	641.772
4810.99.00	Other	5%	5%	kg	641.779
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803.00, 48.09 or 48.10.				
4811.10.00	Tarred, bituminised or asphalted paper and paperboard	5%	5%	kg	641.73
4811.41.00	Gummed or adhesive paper and paperboard: Self-adhesive	5%	5%	kg	641.741
4811.49.00	Other	5%	5%	kg	641.742
4811.51.00	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives): Bleached, weighing more than 150 g/m ²	5%	5%	kg	641.743
4811.59.00	Other	5%	5%	kg	641.749
4811.60.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol.	5%	5%	kg	641.761
4811.90.00.00	Other paper, paperboard, cellulose wadding and webs or cellulose fibres:				
4811.90.00.100	Gift wrapping paper (Non-metallic finish)	5%	5%	Kg	641.799
4811.90.00.900	Other paper, paperboard, cellulose wadding and webs or cellulose fibres	5%	5%	kg	641.799

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4812.00.00	Filter blocks, slabs and plates, of paper pulp	5%	Free	Kg	641.93
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.				
4813.10.00	In the form of booklets or tubes	5%	5%	kg	642.411
4813.20.00	In rolls of a width not exceeding 5 cm	5%	Free	kg	642.412
4813.90.00	Other	5%	Free	kg	641.55
48.14	Wallpaper and similar wall coverings; window transparencies of paper.				
4814.10.00	"Ingrain" paper	20%	20%	kg	641.941
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	20%	20%	kg	641.942
4814.90.00	Other	20%	20%	kg	641.949
[48.15]					
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.				
4816.20.00	Self-copy paper	5%	5%	kg	642.422
4816.90.00	Other:				
4816.90.10	Carbon or similar copying papers	15%	15%	kg	642.421
4816.90.20	Duplicator stencils	5%	5%	kg	642.423
4816.90.90	Other	5%	5%	kg	642.429
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.				
4817.10.00	Envelopes	20%	20%	kg	642.21
4817.20.00	Letter cards, plain postcards and correspondence cards	20%	20%	kg	642.22
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	20%	kg	642.23

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.				
4818.10.00	Toilet paper	20%	20%	kg	642.43
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels	20%	20%	kg	642.941
4818.30.00	Tablecloth and serviettes:				
4818.30.10	Tablecloths	20%	20%	kg	642.942
4818.30.20	Serviettes	20%	20%	kg	642.943
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:				
4818.40.10	Sanitary towels and tampons	Free	Free	kg	642.951
4818.40.20	Napkins and napkin liners for babies	20%	20%	kg	642.952
4818.40.90	Other	20%	20%	kg	642.959
4818.50.00	Articles of apparel and clothing accessories	20%	20%	kg	642.944
4818.90.00	Other	20%	20%	kg	642.949
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.				
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	15%	15%	kg	642.11
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%	5%	kg	642.12
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more:				
4819.30.10.00	Unprinted:				
4819.30.10.100	Unprinted paper bags having a base of a width => 40cm	5%	5%	kg	642.1311
4819.30.10.900	Unprinted sacks having a base of a width => 40cm	5%	5%	kg	642.1319
4819.30.90.00	Other:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4819.30.90.100	Paper bags, nes, having a base of a width => 40cm	5%	5%	kg	642.1391
4819.30.90.900	Sacks, nes, having a base of a width => 40cm	5%	5%	kg	642.1399
4819.40.00	Other sacks and bags, including cones:				
4819.40.10.00	Unprinted:				
4819.40.10.100	Unprinted paper bags	20%	20%	kg	642.1411
4819.40.10.900	Unprinted sacks including cones, of paper or paperboard	15%	15%	kg	642.1419
4819.40.90.00	Other:				
4819.40.90.100	Paper bags, nes	10%	10%	kg	642.1491
4819.40.90.200	Vacuum cleaner bags	10%	10%	kg	642.1492
4819.40.90.900	Sacks including cones , of paper or paperboard, nes	10%	10%	kg	642.1499
4819.50.00	Other packing containers, including record sleeves:				
4819.50.10	Egg boxes and trays	15%	15%	kg	642.151
4819.50.90	Other	15%	15%	kg	642.159
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	20%	kg	642.16
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.				
4820.10.00.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:				
4820.10.00.100	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	20%	kg	642.311
4820.10.00.900	A4 diaries	20%	20%	kg	642.319
4820.20.00	Exercise books	20%	20%	kg	642.32
4820.30.00	Binders (other than book covers), folders and file Covers	20%	20%	kg	642.33
4820.40.00	Manifold business forms and interleaved carbon Sets	20%	20%	kg	642.34

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4820.50.00	Albums for samples or for collections	20%	20%	kg	642.35
4820.90.00	Other	20%	20%	kg	642.39
48.21	Paper or paperboard labels of all kinds, whether or not printed.				
4821.10.00.00	Printed:				
4821.10.00.100	Printed paper labels	15%	15%	kg	892.8111
4821.10.00.900	Pricing tags, over printed labels, computer and copier labels	15%	15%	kg	892.8119
4821.90.00.00	Other:				
4821.90.00.100	Other labels	15%	15%	kg	892.8191
4821.90.00.900	Other pricing tags, over printed labels, computer and copier labels	15%	15%	kg	892.8199
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).				
4822.10.00	Of a kind used for winding textile yarn	5%	5%	kg	642.911
4822.90.00	Other	5%	5%	kg	642.919
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.				
4823.20.00	Filter paper and paperboard	5%	Free	kg	642.45
4823.40.00	Rolls, sheets and dials, printed for self-recording Apparatus Trays, dishes, plates, cups and the like, of paper or paperboard:	5%	5%	kg	642.991
4823.61.00	Of bamboo	20%	20%	kg	642.931
4823.69.00	Other	20%	20%	kg	642.939
4823.70.00	Moulded or pressed articles of paper pulp	5%	5%	kg	642.992
4823.90.00	Other:				
4823.90.10	Dress patterns, of paper	Free	Free	kg	642.993
4823.90.20	Cards, not punched, for punch card machines, whether or not in strips	5%	5%	kg	642.994
4823.90.30	Other paper and paperboard of a kind used for writing, printing or other graphic purposes	20%	20%	kg	642.995
4823.90.40	Gummed of adhesive paper in strips or rolls	15%	15%	kg	642.996
4823.90.90.00	Other:				
4823.90.90.100	Calculating machine rolls	5%	5%	kg	642.9991
4823.90.90.900	Other	5%	5%	kg	642.9999

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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 9023.00.00);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 9702.00.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704.00.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume;
and

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- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 4903.00.00, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.				
4901.10.00	In single sheets, whether or not folded:				
4901.10.10	Brochures, pamphlets and leaflets	Free	Free	kg	892.151
4901.10.90	Other	Free	Free	kg	892.159
	Other:				
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	Free	Free	kg	892.16
4901.99.00	Other:				
4901.99.10	Brochures and pamphlets	Free	Free	kg	892.191
4901.99.90	Other	Free	Free	kg	892.199
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.				
4902.10.00	Appearing at least four times a week:				
4902.10.10	Newspapers	Free	Free	kg	892.211
4902.10.90	Other	Free	Free	kg	892.219
4902.90.00	Other	Free	Free	kg	892.29
4903.00.00	Children's picture, drawing or colouring books.	Free	Free	kg	892.12
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	Free	kg	892.85
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.				
4905.10.00	Globes	Free	Free	kg	892.141
	Other:				
4905.91.00	In book form	Free	Free	kg	892.13
4905.99.00	Other	Free	Free	kg	892.149
4906.00.00	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.	Free	Free	kg	892.82

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.				
4907.00.10	Unused postage, revenue or similar stamps	Free	Free	kg	892.831
4907.00.20	Bank and currency notes	Free	Free	kg	892.832
4907.00.30	Cheque forms	20%	20%	kg	892.833
4907.00.90	Other	20%	20%	kg	892.839
49.08	Transfers (decalcomanias).				
4908.10.00	Transfers (decalcomanias), vitrifiable	5%	5%	kg	892.411
4908.90.00	Other	5%	5%	kg	892.419
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.				
4909.00.10	Printed or illustrated postcards	20%	20%	kg	892.421
4909.00.90	Other	20%	20%	kg	892.429
4910.00.00	Calendars of any kind, printed, including calendar blocks.	20%	20%	kg	892.84
49.11	Other printed matter, including printed pictures and photographs.				
4911.10.00	Trade advertising material, commercial catalogues and the like	20%	20%	kg	892.86
	Other:				
4911.91.00	Pictures, designs and photographs	20%	20%	kg	892.87
4911.99.00	Other:			kg	
4911.99.10	Microcopies, anatomical, botanical and other instrumental charts and diagrams	5%	5%	kg	892.891
4911.99.20	Schematic maps	10%	10%	kg	892.892
4911.99.30	Calendar backs and window transparencies (other than of paper)	15%	15%	kg	892.893
4911.99.90	Other	20%	20%	kg	892.899

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SECTION XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
 - (b) Human hair or articles of human hair (heading 0501.00.00, 6703.00.00 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25:24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textiles of headings 37.01 to 3704.00.00;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

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- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 4304.00;
 - (l) Articles of textile materials of heading 4201.00.00 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of chapter 97.
2. (A) Goods classifiable in Chapters 50 to 55 or in heading 5809.00.00 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered

by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 5110.00.00) and metallised yarn (heading 5605.00.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
 - (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in 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 nonofilaments 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 5006.00.00, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 5605.00.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 5606.00.00.
4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;

- (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or

- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
 - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final "Z" twist.

 6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.....	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. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

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14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which:

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

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

(b) **Bleached yarn**

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

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

Yarn which:

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

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(g) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

(h) **Printed woven fabric**

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

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

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

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

(ij) **Plain weave**

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

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 5809.00.00 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.



CHAPTER 50

SILK

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5001.00.00	Silk-worm cocoons suitable for reeling.	5%	Free	kg	261.41
5002.00.00	Raw silk (not thrown).	5%	Free	kg	261.3
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock).	5%	Free	kg	261.42
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5%	Free	kg	651.92
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	5%	Free	kg	651.93
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5%	Free	kg	651.94
50.07	Woven fabrics of silk or of silk waste.				
5007.10.00	Fabrics of noil silk	5%	5%	kg and m ²	654.11
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	5%	5%	kg and m ²	654.13
5007.90.00	Other fabrics	5%	5%	kg and m ²	654.19

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

Note.

1. Throughout the Nomenclature:
 - (a) "Wool" means the natural fibre grown by sheep or lambs;
 - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
 - (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
51.01	Wool, not carded or combed.				
	Greasy, including fleece-washed wool:				
5101.11.00	Shorn wool	5%	Free	kg	268.11
5101.19.00	Other	5%	Free	kg	268.19
	Degreased, not carbonized:				
5101.21.00	Shorn wool	5%	Free	kg	268.211
5101.29.00	Other	5%	Free	kg	268.219
5101.30.00	Carbonised	5%	Free	kg	268.29
51.02	Fine or coarse animal hair, not carded or combed.				
	Fine animal hair:				
5102.11.00	Of Kashmir (cashmere) goats	5%	Free	kg	268.52
5102.19.00	Other	5%	Free	kg	268.53
5102.20.00	Coarse animal hair	5%	Free	kg	268.59
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.				
5103.10.00	Noils of wool or of fine animal hair	5%	Free	kg	268.63
5103.20.00	Other waste of wool or of fine animal hair	5%	Free	kg	268.691
5103.30.00	Waste of coarse animal hair	5%	Free	kg	268.692
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	5%	Free	kg	268.62
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).				
5105.10.00	Carded wool	5%	Free	kg	268.711
	Wool tops and other combed wool:				
5105.21.00	Combed wool in fragments	5%	Free	kg	268.712
5105.29.00	Other	5%	Free	kg	268.73
	Fine animal hair, carded or combed:				
5105.31.00	Of Kashmir (cashmere) goats	5%	Free	kg	268.74
5105.39.00	Other	5%	Free	kg	268.79
5105.40.00	Coarse animal hair, carded or combed	5%	Free	kg	268.772
51.06	Yarn of carded wool, not put up for retail sale.				
5106.10.00	Containing 85% or more by weight of wool	5%	Free	kg	651.12
5106.20.00	Containing less than 85% by weight of wool	5%	Free	kg	651.17
51.07	Yarn combed wool, not put up for retail sale.				
5107.10.00	Containing 85% or more by weight of wool	5%	Free	kg	651.13
5107.20.00	Containing less than 85% by weight of wool	5%	Free	kg	651.18
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.				
5108.10.00	Carded	5%	Free	kg	651.141

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
5108.20.00 51.09	Combed Yarn of wool or of fine animal hair, put up for retail sale.	5%	Free	kg	651.142
5109.10.00	Containing 85% or more by weight of wool or of fine animal hair	5%	5%	kg	651.16
5109.90.00	Other	5%	5%	kg	651.19
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5%	5%	kg	651.15
51.11	Woven fabrics of carded wool or of carded fine animal hair. Containing 85% or more by weight of wool or of fine animal hair:				
5111.11.00	Of a weight not exceeding 300 g/m ²	5%	5%	kg	654.211
5111.19.00	Other	5%	5%	kg	654.212
5111.20.00	Other, mixed mainly or solely with man-made filaments	5%	5%	kg	654.311
5111.30.00	Other, mixed mainly or solely with man-made staple fibres	5%	5%	kg	654.312
5111.90.00 51.12	Other Woven fabrics of combed wool or of combed fine animal hair. Containing 85% or more by weight of wool or of fine animal hair:	5%	5%	kg	654.33
5112.11.00	Of a weight not exceeding 200 g/m ²	5%	5%	kg	654.221
5112.19.00	Other	5%	5%	kg	654.229
5112.20.00	Other, mixed mainly or solely with man-made filaments	5%	5%	kg	654.321
5112.30.00	Other, mixed mainly or solely with man-made staple fibres	5%	5%	kg	654.329
5112.90.00 5113.00.00	Other Woven fabrics of coarse animal hair or of horsehair.	5%	5%	kg	654.34 654.92



CHAPTER 52

COTTON

Subheading Note.

1. For the purposes of subheadings 5209.42.00 and 5211.42.00, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5201.00	Cotton, not carded or combed.				
5201.00.10	Sea Island cotton	5%	Free	kg	263.11
5201.00.90	Other	5%	Free	kg	263.19
52.02	Cotton waste (including yarn waste and garnetted stock).				
5202.10.00	Yarn waste (including thread waste)	5%	Free	kg	263.31
	Other:				
5202.91.00	Garnetted stock	5%	Free	kg	263.32
5202.99.00	Other	5%	Free	kg	263.39
5203.00.00	Cotton, carded or combed.	5%	Free	kg	263.4
52.04	Cotton sewing thread, whether or not put up for retail sale.				
	Not put up for retail sale:				
5204.11.00	Containing 85% or more by weight of cotton	5%	5%	kg	651.211
5204.19.00	Other	5%	5%	kg	651.219
5204.20.00	Put up for retail sale	5%	5%	kg	651.22
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.				
	Single yarn, of uncombed fibres:				
5205.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	kg	651.331
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)	5%	Free	kg	651.332
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)	5%	Free	kg	651.333
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)	5%	Free	kg	651.334
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	kg	651.335
	Single yarn, of combed fibres:				
5205.21.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	kg	651.336
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)	5%	Free	kg	651.337

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
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)	5%	Free	kg	651.3381
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)	5%	Free	kg	651.3382
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)	5%	Free	kg	651.3383
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)	5%	Free	kg	651.3384
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	Free	kg	651.3385
5205.31.00	Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	kg	651.3386
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)	5%	Free	kg	651.3387
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)	5%	Free	kg	651.3388
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)	5%	Free	kg	651.3389
5205.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	kg	651.3391
5205.41.00	Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	kg	651.3392
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)	5%	Free	kg	651.3393

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
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)	5%	Free	kg	651.3394
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)	5%	Free	kg	651.3395
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)	5%	Free	kg	651.3396
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)	5%	Free	kg	651.3397
5205.48.00	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5%	Free	kg	651.3398
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale). Single yarn, of uncombed fibres:				
5206.11.00	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	kg	651.341
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)	5%	Free	kg	651.342
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)	5%	Free	kg	651.343
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)	5%	Free	kg	651.344
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	kg	651.345
5206.21.00	Single yarn, of combed fibres: Measuring 714.29 decitex or more (not exceeding 14 metric number)	5%	Free	kg	651.346

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
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)	5%	Free	kg	651.347
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)	5%	Free	kg	651.3481
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)	5%	Free	kg	651.3482
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	Free	kg	651.3483
5206.31.00	Multiple (folded) or cabled yarn, of uncombed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	kg	651.3484
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)	5%	Free	kg	651.3485
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)	5%	Free	kg	651.3486
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)	5%	Free	kg	651.3487
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	kg	651.3488
5206.41.00	Multiple (folded) or cabled yarn, of combed fibres: Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5%	Free	kg	651.3489
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)	5%	Free	kg	651.3491

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
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)	5%	Free	kg	651.3492
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)	5%	Free	kg	651.3493
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	Free	kg	651.3494
52.07	Cotton yarn (other than sewing thread) put up for retail sale.				
5207.10.00	Containing 85% or more by weight of cotton	5%	5%	kg	651.31
5207.90.00	Other	5%	5%	kg	651.32
52.08	Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².				
	Unbleached:				
5208.11.00	Plain weave, weighing not more than 100 g/m ² :				
5208.11.10	Of Sea Island cotton	5%	5%	kg and m ²	652.211
5208.11.90	Other	5%	5%	kg and m ²	652.212
5208.12.00	Plain weave, weighing more than 100 g/m ² :				
5208.12.10	Of Sea Island cotton	5%	5%	kg and m ²	652.213
5208.12.90	Other	5%	5%	kg and m ²	652.214
5208.13.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.215
5208.19.00	Other fabrics	5%	5%	kg and m ²	652.219
	Bleached:				
5208.21.00	Plain weave, weighing not more than 100 g/m ² :				
5208.21.10	Of Sea Island cotton	5%	5%	kg and m ²	652.311
5208.21.90	Other	5%	5%	kg and m ²	652.312
5208.22.00	Plain weave, weighing more than 100 g/m ² :				
5208.22.10	Of Sea Island cotton	5%	5%	kg and m ²	652.313
5208.22.90	Other	5%	5%	kg and m ²	652.314
5208.23.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.315
5208.29.00	Other fabrics	5%	5%	kg and m ²	652.319
	Dyed:				
5208.31.00	Plain weave, weighing not more than 100 g/m ²	5%	5%	kg and m ²	652.321
5208.32.00	Plain weave, weighing more than 100 g/m ²	5%	5%	kg and m ²	652.322
5208.33.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.323
5208.39.00	Other fabrics	5%	5%	kg and m ²	652.329
	Of yarns of different colours:				
5208.41.00	Plain weave, weighing not more than 100 g/m ²	5%	5%	kg and m ²	652.331

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5208.42.00	Plain weave, weighing more than 100 g/m ²	5%	5%	kg and m ²	652.332
5208.43.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.333
5208.49.00	Other fabrics	5%	5%	kg and m ²	652.339
	Printed:				
5208.51.00	Plain weave, weighing not more than 100 g/m ²	5%	5%	kg and m ²	652.341
5208.52.00	Plain weave, weighing more than 100 g/m ²	5%	5%	kg and m ²	652.342
5208.59.00	Other fabrics	5%	5%	kg and m ²	652.349
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².				
	Unbleached:				
	Plain weave:				
5209.11.00	Of Sea Island cotton	5%	5%	kg and m ²	652.221
5209.11.10	Other	5%	5%	kg and m ²	652.222
5209.12.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.223
5209.19.00	Other fabrics	5%	5%	kg and m ²	652.229
	Bleached:				
	Plain weave:				
5209.21.00	Of Sea Island cotton	5%	5%	kg and m ²	652.411
5209.21.10	Other	5%	5%	kg and m ²	652.412
5209.22.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.413
5209.29.00	Other fabrics	5%	5%	kg and m ²	652.419
	Dyed:				
	Plain weave	5%	5%	kg and m ²	651.421
5209.32.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.422
5209.39.00	Other fabrics	5%	5%	kg and m ²	652.429
	Of yarns of different colours:				
5209.41.00	Plain weave	5%	5%	kg and m ²	652.441
5209.42.00	Denim	5%	5%	kg and m ²	652.43
5209.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.442
5209.49.00	Other fabrics	5%	5%	kg and m ²	652.449
	Printed:				
	Plain weave	5%	5%	kg and m ²	652.451
5209.52.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.452
5209.59.00	Other fabrics	5%	5%	kg and m ²	652.459
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².				
	Unbleached:				
5210.11.00	Plain weave	5%	5%	kg and m ²	652.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5210.19.00	Other fabrics	5%	5%	kg and m ²	652.239
	Bleached:				
5210.21.00	Plain weave	5%	5%	kg and m ²	652.511
5210.29.00	Other fabrics	5%	5%	kg and m ²	652.519
	Dyed:				
5210.31.00	Plain weave	5%	5%	kg and m ²	652.521
5210.32.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.522
5210.39.00	Other fabrics	5%	5%	kg and m ²	652.529
	Of yarns of different colours:				
5210.41.00	Plain weave	5%	5%	kg and m ²	652.531
5210.49.00	Other fabrics	5%	5%	kg and m ²	652.539
	Printed:				
5210.51.00	Plain weave	5%	5%	kg and m ²	652.541
5210.59.00	Other fabrics	5%	5%	kg and m ²	652.549
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².				
	Unbleached:				
5211.11.00	Plain weave	5%	5%	kg and m ²	652.241
5211.12.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.242
5211.19.00	Other fabrics	5%	5%	kg and m ²	652.249
5211.20.00	Bleached	5%	5%	kg and m ²	652.61
	Dyed:				
5211.31.00	Plain weave	5%	5%	kg and m ²	652.621
5211.32.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.622
5211.39.00	Other fabrics	5%	5%	kg and m ²	652.629
	Of yarns of different colours:				
5211.41.00	Plain weave	5%	5%	kg and m ²	652.641
5211.42.00	Denim	5%	5%	kg and m ²	652.63
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.642
5211.49.00	Other fabrics	5%	5%	kg and m ²	652.649
	Printed:				
5211.51.00	Plain weave	5%	5%	kg and m ²	652.651
5211.52.00	3-thread or 4-thread twill, including cross twill	5%	5%	kg and m ²	652.652
5211.59.00	Other fabrics	5%	5%	kg and m ²	652.659
52.12	Other woven fabrics of cotton.				
	Weighing not more than 200 g/m ² :				
5212.11.00	Unbleached	5%	5%	kg and m ²	652.25
5212.12.00	Bleached	5%	5%	kg and m ²	652.91
5212.13.00	Dyed	5%	5%	kg and m ²	652.92

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5212.14.00	Of yarns of different colours	5%	5%	kg and m ²	652.93
5212.15.00	Printed	5%	5%	kg and m ²	652.94
	Weighing more than 200 g/m ² :				
5212.21.00	Unbleached	5%	5%	kg and m ²	652.26
5212.22.00	Bleached	5%	5%	kg and m ²	652.95
5212.23.00	Dyed	5%	5%	kg and m ²	652.96
5212.24.00	Of yarns of different colours	5%	5%	kg and m ²	652.97
5212.25.00	Printed	5%	5%	kg and m ²	652.98

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CHAPTER 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN
AND WOVEN FABRICS OF PAPER YARN

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock).				
5301.10.00	Flax, raw or retted	5%	Free	kg	265.11
	Flax, broken, scutched, hackled or otherwise processed, but not spun:				
5301.21.00	Broken or scutched	5%	Free	kg	265.121
5301.29.00	Other	5%	Free	kg	265.129
5301.30.00	Flax tow and waste	5%	Free	kg	265.13
53.02	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock).				
5302.10.00	True hemp, raw or retted	5%	Free	kg	265.21
5302.90.00	Other	5%	Free	kg	265.29
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock).				
5303.10.00	Jute and other textile, bast fibres, raw or retted	5%	Free	kg	264.1
5303.90.00	Other	5%	Free	kg	264.9
[53.04]					
5305.00.00	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), 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 garneted stock).	5%	Free	kg	265.8
53.06	Flax yarn.				
5306.10.00	Single	5%	Free	kg	651.961
5306.20.00	Multiple (folded) or cabled	5%	5%	kg	651.962
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.				
5307.10.00	Single	5%	5%	kg	651.971
5307.20.00	Multiple (folded) or cabled	5%	5%	kg	651.972

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
53.08	Yarn of other vegetable textile fibres; paper yarn.				
5308.10.00	Coir yarn	5%	5%	kg	651.991
5308.20.00	True hemp yarn	5%	5%	kg	651.992
5308.90.00	Other	5%	5%	kg	651.999
53.09	Woven fabrics of flax.				
	Containing 85% or more by weight of flax:				
5309.11.00	Unbleached or bleached	5%	5%	kg and m ²	654.411
5309.19.00	Other	5%	5%	kg and m ²	654.419
	Containing less than 85% by weight of flax:				
5309.21.00	Unbleached or bleached	5%	5%	kg and m ²	654.421
5309.29.00	Other	5%	5%	kg and m ²	654.429
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.				
5310.10.00	Unbleached	5%	5%	kg and m ²	654.51
5310.90.00	Other	5%	5%	kg and m ²	654.59
5311.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	5%	5%	kg and m ²	654.93

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CHAPTER 54

MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS

Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification or polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification or natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or algmates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 54.04 or 5405.00.00 are not considered to be man-made fibres.

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

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



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.				
5401.10.00	Of synthetic filaments:				
5401.10.10	Not put up for retail sale	5%	5%	kg	651.411
5401.10.20	Put up for retail sale	5%	5%	kg	651.412
5401.20.00	Of artificial filaments:				
5401.20.10	Not put up for retail sale	5%	5%	kg	651.421
5401.20.20	Put up for retail sale	5%	5%	kg	651.422
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.				
	High tenacity yarn of nylon or other polyamides:				
5402.11.00	Of aramids	5%	Free	kg	651.6211
5402.19.00	Other	5%	Free	kg	651.6219
5402.20.00	High tenacity yarn of polyesters	5%	Free	kg	651.622
	Textured yarn:				
5402.31.00	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5%	Free	kg	651.511
5402.32.00	Of nylon or other polyamides, measuring per single yarn more than 50 tex	5%	Free	kg	651.512
5402.33.00	Of polyesters	5%	Free	kg	651.52
5402.34.00	Of poly-propylene	5%	Free	kg	651.591
5402.39.00	Other	5%	Free	kg	651.599
	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:				
5402.44.00	Elastomeric	5%	Free	kg	651.634
5402.45.00	Other, of nylon or other polyamides	5%	Free	kg	651.631
5402.46.00	Other, of polyesters, partially oriented	5%	Free	kg	651.632
5402.47.00	Other, of polyesters	5%	Free	kg	651.633
5402.48.00	Other, of polypropylene	5%	Free	kg	651.638
5402.49.00	Other	5%	Free	kg	651.639
	Other yarn, single, with a twist exceeding 50 turns per metre:				
5402.51.00	Of nylon or other polyamides	5%	Free	kg	651.641
5402.52.00	Of polyesters	5%	Free	kg	651.642
5402.59.00	Other	5%	Free	kg	651.649
	Other yarn, multiple (folded) or cabled:				
5402.61.00	Of nylon or other polyamides	5%	Free	kg	651.691
5402.62.00	Of polyesters	5%	Free	kg	651.692
5402.69.00	Other	5%	Free	kg	651.699

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.				
5403.10.00	High tenacity yarn of viscose rayon Other yarn, single:	5%	Free	kg	651.72
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	Free	kg	651.74
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	5%	Free	kg	651.751
5403.33.00	Of cellulose acetate	5%	Free	kg	651.752
5403.39.00	Other	5%	Free	kg	651.759
	Other yarn, multiple (folded) or cabled:				
5403.41.00	Of viscose rayon	5%	Free	kg	651.761
5403.42.00	Of cellulose acetate	5%	Free	kg	651.762
5403.49.00	Other	5%	Free	kg	651.769
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.				
	Monofilament:				
5404.11.00	Elastomeric	5%	5%	kg	651.8811
5404.12.00	Other, of polypropylene	5%	5%	kg	651.8812
5404.19.00	Other	5%	5%	kg	651.8819
5404.90.00	Other	5%	5%	kg	651.889
5405.00.00	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.	5%	5%	kg	651.77
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	5%	5%	kg and m ²	651.78
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.				
5407.10.00	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%	5%	kg and m ²	653.11
5407.20.00	Woven fabrics obtained from strip or the like	5%	5%	kg and m ²	653.12
5407.30.00	Fabrics specified in Note 9 to Section XI	5%	5%	kg and m ²	653.13

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5407.41.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides: Unbleached or bleached	5%	5%	kg and m ²	653.141
5407.42.00	Dyed	5%	5%	kg and m ²	653.142
5407.43.00	Of yarns of different colours	5%	5%	kg and m ²	653.143
5407.44.00	Printed	5%	5%	kg and m ²	653.144
5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments: Unbleached or bleached	5%	5%	kg and m ²	653.151
5407.52.00	Dyed	5%	5%	kg and m ²	653.152
5407.53.00	Of yarns of different colours	5%	5%	kg and m ²	653.153
5407.54.00	Printed	5%	5%	kg and m ²	653.154
5407.61.00	Other woven fabrics, containing 85% or more by weight of polyester filaments: Containing 85% or more by weight of non-textured polyester filaments	5%	5%	kg and m ²	653.16
5407.69.00	Other	5%	5%	kg and m ²	653.171
5407.71.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments: Unbleached or bleached	5%	5%	kg and m ²	653.172
5407.72.00	Dyed	5%	5%	kg and m ²	653.173
5407.73.00	Of yarns of different colours	5%	5%	kg and m ²	653.174
5407.74.00	Printed	5%	5%	kg and m ²	653.175
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton: Unbleached or bleached	5%	5%	kg and m ²	653.181
5407.82.00	Dyed	5%	5%	kg and m ²	653.182
5407.83.00	Of yarns of different colours	5%	5%	kg and m ²	653.183
5407.84.00	Printed	5%	5%	kg and m ²	653.184
5407.91.00	Other woven fabrics: Unbleached or bleached	5%	5%	kg and m ²	653.191
5407.92.00	Dyed	5%	5%	kg and m ²	653.192
5407.93.00	Of yarns of different colours	5%	5%	kg and m ²	653.193
5407.94.00	Printed	5%	5%	kg and m ²	653.194
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405.00.00.				
5408.10.00	Woven fabrics obtained from high tenacity yarn of viscose rayon Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	5%	5%	kg and m ²	653.51

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5408.21.00	Unbleached or bleached	5%	5%	kg and m ²	653.521
5408.22.00	Dyed	5%	5%	kg and m ²	653.522
5408.23.00	Of yarns of different colours	5%	5%	kg and m ²	653.523
5408.24.00	Printed	5%	5%	kg and m ²	653.524
	Other woven fabrics:				
5408.31.00	Unbleached or bleached	5%	5%	kg and m ²	653.591
5408.32.00	Dyed	5%	5%	kg and m ²	653.592
5408.33.00	Of yarns of different colours	5%	5%	kg and m ²	653.593
5408.34.00	Printed	5%	5%	kg and m ²	653.594



CHAPTER 55
MAN-MADE STAPLE FIBRES

Note.

1. Headings 55.01 and 5502.00.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:
 - (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
 - (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
55.01	Synthetic filament tow.				
5501.10.00	Of nylon or other polyamides	5%	Free	kg	266.61
5501.20.00	Of polyesters	5%	Free	kg	266.62
5501.30.00	Acrylic or modacrylic	5%	Free	kg	266.63
5501.40.00	Of polypropylene	5%	Free	kg	266.691
5501.90.00	Other	5%	Free	kg	266.699
5502.00.00	Artificial filament tow.	5%	Free	kg	267.12
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.				
	Of nylon or other polyamides:				
5503.11.00	Of aramids	5%	Free	kg	266.511
5503.19.00	Other	5%	Free	kg	266.519
5503.20.00	Of polyesters	5%	Free	kg	266.52
5503.30.00	Acrylic or modacrylic	5%	Free	kg	266.53
5503.40.00	Of polypropylene	5%	Free	kg	266.591
5503.90.00	Other	5%	Free	kg	266.599
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.				
5504.10.00	Of viscose rayon	5%	Free	kg	267.111
5504.90.00	Other	5%	Free	kg	267.119
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres.				
5505.10.00	Of synthetic fibres	5%	Free	kg	267.21
5505.20.00	Of artificial fibres	5%	Free	kg	267.22
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.				
5506.10.00	Of nylon or other polyamides	5%	Free	kg	266.71
5506.20.00	Of polyesters	5%	Free	kg	266.72
5506.30.00	Acrylic or modacrylic	5%	Free	kg	266.73
5506.90.00	Other	5%	Free	kg	266.79
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%	Free	kg	267.13
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.				
5508.10.00	Of synthetic staple fibres:				
5508.10.10	Not put up for retail sale	5%	5%	kg	651.431
5508.10.20	Put up for retail sale	5%	5%	kg	651.432
5508.20.00	Of artificial staple fibres:				
5508.20.10	Not put up for retail sale	5%	5%	kg	651.441
5508.20.20	Put up for retail sale	5%	5%	kg	651.442

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. Containing 85% or more by weight of staple fibres of nylon or other polyamides:				
5509.11.00	Single yarn	5%	Free	kg	651.821
5509.12.00	Multiple (folded) or cabled yarn	5%	Free	kg	651.822
	Containing 85% or more by weight of polyester staple fibres:				
5509.21.00	Single yarn	5%	Free	kg	651.823
5509.22.00	Multiple (folded) or cabled yarn	5%	Free	kg	651.824
	Containing 85% or more by weight of acrylic or modacrylic staple fibres:				
5509.31.00	Single yarn	5%	Free	kg	651.825
5509.32.00	Multiple (folded) or cabled yarn	5%	Free	kg	651.826
	Other yarn, containing 85% or more by weight of synthetic staple fibres:				
5509.41.00	Single yarn	5%	Free	kg	651.827
5509.42.00	Multiple (folded) or cabled yarn	5%	Free	kg	651.828
	Other yarn, of polyester staple fibres:				
5509.51.00	Mixed mainly or solely with artificial staple Fibres	5%	Free	kg	651.841
5509.52.00	Mixed mainly or solely with wool or fine animal Hair	5%	Free	kg	651.842
5509.53.00	Mixed mainly or solely with cotton	5%	Free	kg	651.843
5509.59.00	Other	5%	Free	kg	651.8491
	Other yarn, of acrylic or modacrylic staple fibres:				
5509.61.00	Mixed mainly or solely with wool or fine animal Hair	5%	Free	kg	651.844
5509.62.00	Mixed mainly or solely with cotton	5%	Free	kg	651.845
5509.69.00	Other	5%	Free	kg	651.8492
	Other yarn:				
5509.91.00	Mixed mainly or solely with wool or fine animal Hair	5%	Free	kg	651.846
5509.92.00	Mixed mainly or solely with cotton	5%	Free	kg	651.847
5509.99.00	Other	5%	Free	kg	651.8499
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale. Containing 85% or more by weight of artificial staple fibres:				
5510.11.00	Single yarn	5%	Free	kg	651.861

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5510.12.00	Multiple (folded) or cabled yarn	5%	5%	kg	651.862
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair	5%	5%	kg	651.871
5510.30.00	Other yarn, mixed mainly or solely with cotton	5%	5%	kg	651.872
5510.90.00	Other yarn	5%	5%	kg	651.879
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.				
5511.10.00	Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%	5%	kg	651.81
5511.20.00	Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	5%	kg	651.83
5511.30.00	Of artificial staple fibres	5%	5%	kg	651.85
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.				
	Containing 85% or more by weight of polyester staple fibres:				
5512.11.00	Unbleached or bleached	5%	5%	kg and m ²	653.211
5512.19.00	Other	5%	5%	kg and m ²	653.219
	Containing 85% or more by weight of acrylic or Modacrylic staple fibres:				
5512.21.00	Unbleached or bleached	5%	5%	kg and m ²	653.251
5512.29.00	Other	5%	5%	kg and m ²	653.259
	Other:				
5512.91.00	Unbleached or bleached	5%	5%	kg and m ²	653.291
5512.99.00	Other	5%	5%	kg and m ²	653.299
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².				
	Unbleached or bleached:				
5513.11.00	Of polyester staple fibres, plain weave	5%	5%	kg and m ²	653.311
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	5%	kg and m ²	653.312
5513.13.00	Other woven fabrics of polyester staple fibres	5%	5%	kg and m ²	653.313
5513.19.00	Other woven fabrics	5%	5%	kg and m ²	653.321
	Dyed:				
5513.21.00	Of polyester staple fibres, plain weave	5%	5%	kg and m ²	653.314
5513.23.00	Other woven fabrics of polyester staple fibres	5%	5%	kg and m ²	653.316
5513.29.00	Other woven fabrics	5%	5%	kg and m ²	653.322
	Of yarns of different colours:				
5513.31.00	Of polyester staple fibres, plain weave	5%	5%	kg and m ²	653.317

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5513.39.00	Other woven fabrics	5%	5%	kg and m ²	653.323
	Printed:				
5513.41.00	Of polyester staple fibres, plain weave	5%	5%	kg and m ²	653.3192
5513.49.00	Other woven fabrics	5%	5%	kg and m ²	653.329
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².				
	Unbleached or bleached:				
5514.11.00	Of polyester staple fibres, plain weave	5%	5%	kg and m ²	653.331
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	5%	kg and m ²	653.332
5514.19.00	Other woven fabrics	5%	5%	kg and m ²	653.341
	Dyed:				
5514.21.00	Of polyester staple fibres, plain weave	5%	5%	kg and m ²	653.334
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	5%	kg and m ²	653.335
5514.23.00	Other woven fabrics of polyester staple fibres	5%	5%	kg and m ²	653.336
5514.29.00	Other woven fabrics	5%	5%	kg and m ²	653.342
5514.30.00	Of yarns of different colours	5%	5%	kg and m ²	653.35
	Printed:				
5514.41.00	Of polyester staple fibres, plain weave	5%	5%	kg and m ²	653.3392
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	5%	kg and m ²	653.3393
5514.43.00	Other woven fabrics of polyester staple fibres	5%	5%	kg and m ²	653.3399
5514.49.00	Other woven fabrics	5%	5%	kg and m ²	653.349
55.15	Other woven fabrics of synthetic staple fibres.				
	Of polyester staple fibres:				
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	5%	5%	kg and m ²	653.431
5515.12.00	Mixed mainly or solely with man-made filaments	5%	5%	kg and m ²	653.421
5515.13.00	Mixed mainly or solely with wool or fine animal Hair	5%	5%	kg and m ²	653.411
5515.19.00	Other	5%	5%	kg and m ²	653.432
	Of acrylic or modacrylic staple fibres:				
5515.21.00	Mixed mainly or solely with man-made filaments	5%	5%	kg and m ²	653.422
5515.22.00	Mixed mainly or solely with wool or fine animal hair	5%	5%	kg and m ²	653.412
5515.29.00	Other	5%	5%	kg and m ²	653.433
	Other woven fabrics:				
5515.91.00	Mixed mainly or solely with man-made filaments	5%	5%	kg and m ²	653.423

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
5515.99.00 55.16	Other Woven fabrics of artificial staple fibres. Containing 85% or more by weight of artificial stable fibres:	5%	5%	kg and m ²	653.439
5516.11.00	Unbleached or bleached	5%	5%	kg and m ²	653.61
5516.12.00	Dyed	5%	5%	kg and m ²	653.62
5516.13.00	Of yarns of different colours	5%	5%	kg and m ²	653.63
5516.14.00	Printed	5%	5%	kg and m ²	653.64
	Containing less than 85% by weight of artificial stable fibres, mixed mainly or solely with man- made filaments:				
5516.21.00	Unbleached or bleached	5%	5%	kg and m ²	653.831
5516.22.00	Dyed	5%	5%	kg and m ²	653.832
5516.23.00	Of yarns of different colours	5%	5%	kg and m ²	653.833
5516.24.00	Printed	5%	5%	kg and m ²	653.834
	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	5%	5%	kg and m ²	653.821
5516.32.00	Dyed	5%	5%	kg and m ²	653.822
5516.33.00	Of yarns of different colours	5%	5%	kg and m ²	653.823
5516.34.00	Printed	5%	5%	kg and m ²	653.824
	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:				
5516.41.00	Unbleached or bleached	5%	5%	kg and m ²	653.811
5516.42.00	Dyed	5%	5%	kg and m ²	653.812
5516.43.00	Of yarns of different colours	5%	5%	kg and m ²	653.813
5516.44.00	Printed	5%	5%	kg and m ²	653.814
	Other:				
5516.91.00	Unbleached or bleached	5%	5%	kg and m ²	653.891
5516.92.00	Dyed	5%	5%	kg and m ²	653.892
5516.93.00	Of yarns of different colours	5%	5%	kg and m ²	653.893
5516.94.00	Printed	5%	5%	kg and m ²	653.894

CHAPTER 56

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

Notes.

1. This Chapter does not cover:
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 5811.00.00;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV).
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

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1. **Self-Concept** - A person's perception of their own identity, personality, and abilities. It is a complex and dynamic construct that evolves over time and is influenced by various factors, including social interactions, personal experiences, and cultural norms.

Key components of self-concept include self-esteem, self-efficacy, and self-identity. Self-esteem refers to the overall evaluation of one's worth, while self-efficacy is the belief in one's ability to succeed in specific situations. Self-identity is the sense of who one is, including one's roles, values, and beliefs.

Understanding self-concept is crucial for personal growth and well-being, as it influences how individuals perceive and interact with the world around them.

Importance - Self-concept plays a significant role in shaping one's behavior and attitudes. A positive self-concept is associated with higher self-esteem, greater resilience, and a more optimistic outlook on life. Conversely, a negative self-concept can lead to low self-esteem, self-doubt, and a pessimistic view of the future.

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.				
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding:				
5601.10.10	Sanitary towels and tampons	20%	20%	kg and m ³	657.711
5601.10.20	Napkins and napkin liners for babies	20%	20%	kg and m ³	657.712
5601.10.90	Other	20%	20%	kg and m ³	657.713
5601.20.00	Wadding; other articles of wadding:				
5601.21.00	Of cotton:			kg and m ³	
5601.21.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	5%	kg and m ³	657.714
5601.21.20	Rolls of wadding for cigarette filter tips	5%	5%	kg and m ³	657.715
5601.21.30	Articles of wadding	20%	20%	kg and m ³	657.716
5601.21.90	Other	5%	5%	kg and m ³	657.717
5601.22.00	Of man-made fibres:				
5601.22.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	5%	kg and m ³	657.718
5601.22.20	Rolls of wadding for cigarette filter tips	5%	5%	kg and m ³	657.7191
5601.22.30	Articles of wadding	20%	20%	kg and m ³	657.7192
5601.22.90	Other	5%	5%	kg and m ³	657.7193
5601.29.00	Other:				
5601.29.10	Wadding for use in the manufacture of sanitary towels and tampons	5%	5%	kg and m ³	657.7194
5601.29.20	Rolls of wadding for cigarette filter tips	5%	5%	kg and m ³	657.7195
5601.29.30	Articles of wadding	20%	20%	kg and m ³	657.7196
5601.29.90	Other	5%	5%	kg and m ³	657.7197
5601.30.00	Textile flock and dust and mill neps	5%	5%	kg and m ³	657.7198
56.02	Felt, whether or not impregnated, coated, covered or laminated.				
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics	5%	5%	kg and m ³	657.11
	Other felt, not impregnated, coated, covered or laminated:				
5602.21.00	Of wool or fine animal hair	5%	5%	kg and m ³	657.121
5602.29.00	Of other textile materials	5%	5%	kg and m ³	657.129
5602.90.00	Other	5%	5%	kg and m ³	657.19
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.				
	Of man-made filaments:				
5603.11.00	Weighing not more than 25 g/m ²	5%	5%	kg and m ²	657.21

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
5603.12.00	Weighing more than 25 g/m ² but not more than 70 g/m ²	5%	5%	kg and m ²	657.22
5603.13.00	Weighing more than 70 g/m ² but not more than 150 g/m ²	5%	5%	kg and m ²	657.23
5603.14.00	Weighing more than 150 g/m ²	5%	5%	kg and m ²	657.24
	Other:				
5603.91.00	Weighing not more than 25 g/m ²	5%	5%	kg and m ²	657.25
5603.92.00	Weighing more than 25 g/m ² but not more than 70 g/m ²	5%	5%	kg and m ²	657.26
5603.93.00	Weighing more than 70 g/m ² but not more than 150 g/m ²	5%	5%	kg and m ²	657.27
5603.94.00	Weighing more than 150 g/m ²	5%	5%	kg and m ²	657.28
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics.				
5604.10.00	Rubber thread and cord, textile covered	5%	5%	kg and m ³	657.81
5604.90.00	Other	5%	5%	kg and m ³	657.89
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 5405.00.00, combined with metal in the form of thread, strip or powder or covered with metal.	5%	5%	kg and m ³	651.91
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 5405.00.00, gimped (other than those of heading 5605.00.00 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	5%	5%	kg and m ³	656.31
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.				
	Of sisal or other textile fibres of the genus <i>Agave</i> :				
5607.21.00	Binder or baler twine	15%	15%	kg and m ³	657.513
5607.29.00	Other:				
5607.29.10	Other twine and ropes	15%	15%	kg and m ³	657.514
5607.29.90	Other	5%	5%	kg and m ³	657.515
	Of polyethylene or polypropylene:				
5607.41.00	Binder or baler twine	15%	15%	kg and m ³	657.518

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
5607.49.00	Other:				
5607.49.10	Twine and ropes	15%	15%	kg and m ³	657.5195
5607.49.90	Other	5%	5%	kg and m ³	657.5191
5607.50.00	Of other synthetic fibres:				
5607.50.10	Twine and ropes	15%	15%	kg and m ³	657.5192
5607.50.90	Other	5%	5%	kg and m ³	657.5193
5607.90.00	Other:				
5607.90.10	Twine and ropes	15%	15%	kg and m ³	657.5194
5607.90.90	Other	5%	5%	kg and m ³	657.5199
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.				
	Of man-made textile materials:				
5608.11.00	Made up fishing nets	5%	Free	kg and m ³	657.521
5608.19.00	Other:				
5608.19.10	Net shopping bags	20%	20%	kg and m ³	657.522
5608.19.90	Other	5%	5%	kg and m ³	657.523
5608.90.00	Other:				
5608.90.10	Made up fishing nets	5%	5%	kg and m ³	657.524
5608.90.20	Net shopping bags	20%	20%	kg and m ³	657.525
5608.90.90	Other	5%	5%	kg and m ³	657.529
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 5405.00.00, twine, cordage, rope or cables, not elsewhere specified or included.	20%	20%	kg and m ³	657.59

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CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

Notes.

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



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10.00	Of wool or fine animal hair	20%	kg and m ²	659.21
5701.90.00	Of other textile materials	20%	kg and m ²	659.29
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.10.00	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20%	kg and m ²	659.3
5702.20.00	Floor coverings of coconut fibres (coir)	20%	kg and m ²	659.591
	Other, of pile construction, not made up:			
5702.31.00	Of wool or fine animal hair	20%	kg and m ²	659.511
5702.32.00	Of man-made textile materials	20%	kg and m ²	659.521
5702.39.00	Of other textile materials	20%	kg and m ²	659.592
	Other, of pile construction, made up:			
5702.41.00	Of wool or fine animal hair	20%	kg and m ²	659.512
5702.42.00	Of man-made textile materials	20%	kg and m ²	659.522
5702.49.00	Of other textile materials	20%	kg and m ²	659.593
5702.50.00	Other, not of pile construction, not made up	20%	kg and m ²	659.53
	Other, not of pile construction, made up:			
5702.91.00	Of wool or fine animal hair	20%	kg and m ²	659.519
5702.92.00	Of man-made textile materials	20%	kg and m ²	659.529
5702.99.00	Of other textile materials	20%	kg and m ²	659.599
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10.00	Of wool or fine animal hair	20%	kg and m ²	659.41
5703.20.00	Of nylon or other polyamides	20%	kg and m ²	659.42
5703.30.00	Of other man-made textile materials	20%	kg and m ²	659.43
5703.90.00	Of other textile materials	20%	kg and m ²	659.49
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.10.00	Tiles, having a maximum surface area of 0.3 m ²	20%	kg and m ²	659.611
5704.90.00	Other	20%	kg and m ²	659.619
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	20%	kg and m ²	659.69

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CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 5803.00.00 "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

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6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805.00.00)
 7. In addition to the products of heading 5809.00.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
5801.10.00	Of wool or fine animal hair	5%	kg and m ²	654.35
	Of cotton:			
5801.21.00	Uncut weft pile fabrics	5%	kg and m ²	652.141
5801.22.00	Cut corduroy	5%	kg and m ²	652.151
5801.23.00	Other weft pile fabrics	5%	kg and m ²	652.152
5801.24.00	Warp pile fabrics, épinglé (uncut)	5%	kg and m ²	652.142
5801.25.00	Warp pile fabrics, cut	5%	kg and m ²	652.153
5801.26.00	Chenille fabrics	5%	kg and m ²	652.154
	Of man-made fibres:			
5801.31.00	Uncut weft pile fabrics	5%	kg and m ²	653.911
5801.32.00	Cut corduroy	5%	kg and m ²	653.931
5801.33.00	Other weft pile fabrics	5%	kg and m ²	653.932
5801.34.00	Warp pile fabrics, épinglé (uncut)	5%	kg and m ²	653.912
5801.35.00	Warp pile fabrics, cut	5%	kg and m ²	653.933
5801.36.00	Chenille fabrics	5%	kg and m ²	653.934
5801.90.00	Of other textile materials	5%	kg and m ²	654.95
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
	Terry towelling and similar woven terry fabrics, of cotton:			
5802.11.00.	Unbleached	5%	kg and m ²	652.12
5802.19.00	Other	5%	kg and m ²	652.13
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	5%	kg and m ²	654.96
5802.30.00	Tufted textile fabrics	5%	kg and m ²	654.97
5803.00.00	Gauze, other than narrow fabrics of heading 58.06.	5%	kg and m ²	654.94
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.			
5804 10.00	Tulles and other net fabrics	5%	kg and m ²	656.41
	Mechanically made lace:			
5804.21.00	Of man-made fibres	5%	kg	656.421
5804.29.00	Of other textile materials	5%	kg	656.422
5804.30.00	Hand-made lace	5%	kg	656.43

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5805.00.00	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.	5%	kg and m ²	658.91
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
5806.10.00	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%	kg and m ²	656.11
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	kg and m ²	656.12
	Other woven fabrics:			
5806.31.00	Of cotton	5%	kg and m ²	656.131
5806.32.00	Of man-made fibres	5%	kg and m ²	656.132
5806.39.00	Of other textile materials	5%	kg and m ²	656.133
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	kg and m ²	656.14
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807.10.00	Woven	15%	kg	656.21
5807.90.00	Other	15%	kg	656.29
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808.10.00	Braids in the piece	5%	kg	656.321
5808.90.00	Other	5%	kg	656.329
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605.00.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	5%	kg and m ²	654.91
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10.00	Embroidery without visible ground	5%	kg	656.51
	Other embroidery:			
5810.91.00	Of cotton	5%	kg	656.591
5810.92.00	Of man-made fibres	5%	kg	656.592

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5810.99.00	Of other textile materials	5%	kg	656.599
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	5%	kg and m ²	657.4

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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 5803.00.00 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
 - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);
 - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

- (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
 - (6) Textile products of heading 5811.00.00;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 5905.00.00, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).
- This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 5907.00.00).
4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

-
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 5811.00.00.

5. Heading 5907.00.00 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 5910.00.00 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908.00.00 to 5910.00.00), 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 5908.00.00 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5%	Kg	657.311
5901.90.00	Other	5%	kg	657.319
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902.10.00	Of nylon or other polyamides	5%	kg	657.931
5902.20.00	Of polyesters	5%	kg	657.932
5902.90.00	Other	5%	kg	657.939
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
5903.10.00	With poly (vinyl chloride)	5%	kg	657.321
5903.20.00	With polyurethane	5%	kg	657.322
5903.90.00	Other	5%	kg	657.329
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10.00	Linoleum	20%	kg and m ²	659.121
5904.90.00	Other	20%	kg and m ²	659.129
5905.00.00	Textile wall coverings.	5%	kg and m ²	657.35
59.06	Rubberised textile fabrics, other than those of heading 59.02.			
5906.10.00	Adhesive tape of a width not exceeding 20 cm	5%	kg	657.331
	Other:			
5906.91.00	Knitted or crocheted	5%	kg and m ²	657.332
5906.99.00	Other	5%	kg	657.339
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	5%	kg	657.34

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
5908.00.00	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.	5%	kg	657.72
5909.00.00	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.	5%	kg	657.91
5910.00.00	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.	5%	kg	657.92
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
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)	5%	kg	657.735
5911.20.00	Bolting cloth, whether or not made up	5%	kg	657.731
	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 ²	5%	kg	657.732
5911.32.00	Weighing 650 g/m ² or more	5%	kg	657.733
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	kg	657.734
5911.90.00	Other	5%	kg	657.739



CHAPTER 60

KNITTED OR CROCHETED FABRICS

Notes.

1. This Chapter does not cover:
 - (a) Crochet lace of heading 58.04;
 - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07;
or
 - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.10.00	"Long pile" fabrics	5%	kg and m ²	655.11
	Looped pile fabrics:			
6001.21.00	Of cotton	5%	kg and m ²	655.121
6001.22.00	Of man-made fibres	5%	kg and m ²	655.122
6001.29.00	Of other textile materials	5%	kg and m ²	655.129
	Other:			
6001.91.00	Of cotton	5%	kg and m ²	655.191
6001.92.00	Of man-made fibres	5%	kg and m ²	655.192
6001.99.00	Of other textile materials	5%	kg and m ²	655.199
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6002.40.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	kg and m ²	655.221
6002.90.00	Other	5%	kg and m ²	655.29
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
6003.10.00	Of wool or fine animal hair	5%	kg and m ²	655.296
6003.20.00	Of cotton	5%	kg and m ²	655.297
6003.30.00	Of synthetic fibres	5%	kg and m ²	655.294
6003.40.00	Of artificial fibres	5%	kg and m ²	655.295
6003.90.00	Other	5%	kg and m ²	655.299
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6004.10.00	Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	5%	kg and m ²	655.391
6004.90.00	Other	5%	kg and m ²	655.399
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
	Of cotton:			
6005.21.00	Unbleached or bleached	5%	kg and m ²	655.492
6005.22.00	Dyed	5%	kg and m ²	655.493
6005.23.00	Of yarns of different colours	5%	kg and m ²	655.494

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
6005.24.00	Printed	5%	kg and m ²	655.495
	Of synthetic fibres:			
6005.31.00	Unbleached or bleached	5%	kg and m ²	655.496
6005.32.00	Dyed	5%	kg and m ²	655.497
6005.33.00	Of yarns of different colours	5%	kg and m ²	655.498
6005.34.00	Printed	5%	kg and m ²	655.531
	Of artificial fibres:			
6005.41.00	Unbleached or bleached.	5%	kg and m ²	655.532
6005.42.00	Dyed	5%	kg and m ²	655.533
6005.43.00	Of yarns of different colours	5%	kg and m ²	655.534
6005.44.00	Printed	5%	kg and m ²	655.535
6005.90.00	Other	5%	kg and m ²	655.539
60.06	Other knitted or crocheted fabrics.			
6006.10.00	Of wool or fine animal hair	5%	kg and m ²	655.641
	Of cotton:			
6006.21.00	Unbleached or bleached	5%	kg and m ²	655.642
6006.22.00	Dyed	5%	kg and m ²	655.643
6006.23.00	Of yarns of different colours	5%	kg and m ²	655.644
6006.24.00	Printed	5%	kg and m ²	655.645
	Of synthetic fibres:			
6006.31.00	Unbleached or bleached	5%	kg and m ²	655.646
6006.32.00	Dyed	5%	kg and m ²	655.647
6006.33.00	Of yarns of different colours	5%	kg and m ²	655.648
6006.34.00	Printed	5%	kg and m ²	655.649
	Of artificial fibres:			
6006.41.00	Unbleached or bleached	5%	kg and m ²	655.651
6006.42.00	Dyed	5%	kg and m ²	655.652
6006.43.00	Of yarns of different colours	5%	kg and m ²	655.653
6006.44.00	Printed	5%	kg and m ²	655.654
6006.90.00	Other	5%	kg and m ²	666.659



CHAPTER 61
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES,
KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 6309.00.00; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
6. For the purposes of heading 61.11:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
7. For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 6113.00.00 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 6113.00.00.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
6101.20.00	Of cotton	20%	kg and u	843.12
6101.30.00	Of man-made fibres	20%	kg and u	843.13
6101.90.00	Of other textile materials	20%	kg and u	843.19
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
6102.10.00	Of wool or fine animal hair	20%	kg and u	844.11
6102.20.00	Of cotton	20%	kg and u	844.12
6102.30.00	Of man-made fibres	20%	kg and u	844.13
6102.90.00	Of other textile materials	20%	kg and u	844.19
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10.00	Suits:			
6103.10.10	Shirt-jac suits	20%	kg and u	843.211
6103.10.90	Other	20%	kg and u	843.212
6103.22.00	Ensembles: Of cotton	20%	kg and u	843.222
6103.23.00	Of synthetic fibres	20%	kg and u	843.223
6103.29.00	Of other textile materials	20%	kg and u	843.229
6103.31.00	Jackets and blazers: Of wool or fine animal hair:			
6103.31.10	Shirt-jac or shirt-jac suits	20%	kg and u	843.231
6103.31.90	Other	20%	kg and u	843.232
6103.32.00	Of cotton:			
6103.32.10	Shirt-jac suits	20%	kg and u	843.233
6103.32.90	Other	20%	kg and u	843.234
6103.33.00	Of synthetic fibres:			
6103.33.10	Shirt-jac suits	20%	kg and u	843.235
6103.33.90	Other	20%	kg and u	843.236
6103.39.00	Of other textile materials:			
6103.39.10	Shirt-jacs	20%	kg and u	843.237
6103.39.90	Other	20%	kg and u	843.239

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
	Trousers, bib and brace overalls, breeches and shorts:			
6103.41.00	Of wool or fine animal hair:			
6103.41.10	Trousers and shorts	20%	kg and u	843.241
6103.41.90	Other	20%	kg and u	843.242
6103.42.00	Of cotton:			
6103.42.10	Trousers and shorts	20%	kg and u	843.243
6103.42.90	Other	20%	kg and u	843.244
6103.43.00	Of synthetic fibres:			
6103.43.10	Trousers and shorts	20%	kg and u	843.245
6103.43.90	Other	20%	kg and u	843.246
6103.49.00	Of other textile materials:			
6103.49.10	Trousers and shorts	20%	kg and u	843.247
6103.49.90	Other	20%	kg and u	843.249
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	Suits:			
6104.13.00	Of synthetic fibres	20%	kg and u	844.213
6104.19.00	Of other textile materials	20%	kg and u	844.219
	Ensembles:			
6104.22.00	Of cotton	20%	kg and u	844.222
6104.23.00	Of synthetic fibres	20%	kg and u	844.223
6104.29.00	Of other textile materials	20%	kg and u	844.229
	Jackets and blazers:			
6104.31.00	Of wool or fine animal hair	20%	kg and u	844.231
6104.32.00	Of cotton	20%	kg and u	844.232
6104.33.00	Of synthetic fibres	20%	kg and u	844.233
6104.39.00	Of other textile materials	20%	kg and u	844.239
	Dresses:			
6104.41.00	Of wool or fine animal hair	20%	kg and u	844.241
6104.42.00	Of cotton	20%	kg and u	844.242
6104.43.00	Of synthetic fibres	20%	kg and u	844.243
6104.44.00	Of artificial fibres	20%	kg and u	844.244
6104.49.00	Of other textile materials	20%	kg and u	844.249
	Skirts and divided skirts:			
6104.51.00	Of wool or fine animal hair	20%	kg and u	844.251
6104.52.00	Of cotton	20%	kg and u	844.252
6104.53.00	Of synthetic fibres	20%	kg and u	844.253
6104.59.00	Of other textile materials	20%	kg and u	844.259

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
	Trousers, bib and brace overalls, breeches and shorts:			
6104.61.00.00	Of wool or fine animal hair:			
6104.61.00.100	Shorts	20%	kg and u	844.2611
6104.61.00.900	Other	20%	kg and u	844.2619
6104.62.00.00	Of cotton:			
6104.62.00.100	Shorts	20%	kg and u	844.2621
6104.62.00.900	Other	20%	kg and u	844.2629
6104.63.00.00	Of synthetic fibres:			
6104.63.00.100	Shorts	20%	Kg and u	844.2631
6104.63.00.900	Other	20%	kg and u	844.2639
6104.69.00.00	Of other textile materials:			
6104.69.00.100	Shorts	20%	kg and u	844.2691
6104.69.00.900	Other	20%	kg and u	844.2699
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10.00	Of cotton	20%	kg and u	843.71
6105.20.00	Of man-made fibres	20%	kg and u	843.791
6105.90.00	Of other textile materials	20%	kg and u	843.799
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10.00	Of cotton:			
6106.10.10	Blouses and shirt-blouses	20%	kg and u	844.71
6106.10.20	Shirts	20%	kg and u	844.72
6106.20.00	Of man-made fibres:			
6106.20.10	Blouses and short-blouses	20%	kg and u	844.73
6106.20.20	Shirts	20%	kg and u	844.74
6106.90.00	Of other textile materials:			
6106.90.10	Blouses and short-blouses	20%	kg and u	844.75
6106.90.20	Shirts	20%	kg and u	844.76
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	Underpants and briefs:			
6107.11.00	Of cotton	20%	kg and u	843.811
6107.12.00	Of man-made fibres	20%	kg and u	843.812
6107.19.00	Of other textile materials	20%	kg and u	843.819
	Nightshirts and pyjamas:			
6107.21.00	Of cotton	20%	kg and u	843.821
6107.22.00	Of man-made fibres	20%	kg and u	843.822
6107.29.00	Of other textile materials	20%	kg and u	843.829
	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6107.91.00	Of cotton	20%	kg and u	843.891
6107.99.00	Of other textile materials	20%	kg and u	843.899
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	Slips and petticoats:			
6108.11.00	Of man-made fibres	20%	kg and u	844.811
6108.19.00	Of other textile materials	20%	kg and u	844.819
	Briefs and panties:			
6108.21.00	Of cotton	20%	kg and u	844.821
6108.22.00	Of man-made fibres	20%	kg and u	844.822
6108.29.00	Of other textile materials	20%	kg and u	844.829
	Nightdresses and pyjamas:			
6108.31.00	Of cotton	20%	kg and u	844.831
6108.32.00	Of man-made fibres	20%	kg and u	844.832
6108.39.00	Of other textile materials	20%	kg and u	844.839
	Other:			
6108.91.00	Of cotton:			
6108.91.10	Undergarments	20%	kg and u	844.891
6108.91.90	Other	20%	kg and u	844.892
6108.92.00	Of man-made fibres:			
6108.92.10	Undergarments	20%	kg and u	844.893
6108.92.90	Other	20%	kg and u	844.894
6108.99.00	Of other textile materials:			
6108.99.10	Undergarments	20%	kg and u	844.895
6108.99.90	Other	20%	kg and u	844.899
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10.00	Of cotton:			
6109.10.10	T-shirts	117%	kg and u	845.41
6109.10.20	Singlets and other vests	20%	kg and u	845.42
6109.90.00	Of other textile materials:			
6109.90.10	T-shirts	117%	kg and u	845.43
6109.90.20	Singlets and other vests	20%	kg and u	845.44
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
	Of wool or fine animal hair:			
6110.11.00	Of wool	20%	kg and u	845.311
6110.12.00	Of Kashmir (cashmere) goats	20%	kg and u	845.312
6110.19.00	Other	20%	kg and u	845.319
6110.20.00	Of cotton	20%	kg and u	845.32

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6110.30.00	Of man-made fibres	20%	kg and u	845.33
6110.90.00	Of other textile materials	20%	kg and u	845.39
61.11	Babies' garments and clothing accessories, knitted or crocheted.			
6111.20.00	Of cotton:			
6111.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.123
6111.20.90	Other	20%	kg and u	845.124
6111.30.00	Of synthetic fibres:			
6111.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.125
6111.30.90	Other	20%	kg and u	845.126
6111.90.00	Of other textile materials:			
6111.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.127
6111.90.90	Other	20%	kg and u	845.129
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	Track suits:			
6112.11.00	Of cotton	20%	kg and u	845.911
6112.12.00	Of synthetic fibres	20%	kg and u	845.912
6112.19.00	Of other textile materials	20%	kg and u	845.919
6112.20.00	Ski suits	20%	kg and u	845.924
	Men's or boys' swimwear:			
6112.31.00	Of synthetic fibres	20%	kg and u	845.621
6112.39.00	Of other textile materials	20%	kg and u	845.629
	Women's or girls' swimwear:			
6112.41.00	Of synthetic fibres	20%	kg and u	845.641
6112.49.00	Of other textile materials	20%	kg and u	845.649
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 5907.00.00.	20%	kg and u	845.24
61.14	Other garments, knitted or crocheted.			
6114.20.00	Of cotton	20%	kg and u	845.992
6114.30.00	Of man-made fibres	20%	kg and u	845.993
6114.90.00	Of other textile materials	20%	kg and u	845.999
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6115.10.00	Graduated compression hosiery (for example, stockings for varicose veins)	20%	kg and 2u	846.23
6115.21.00	Other panty hose and tights: Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	kg and 2u	846.211
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	kg and 2u	846.212
6115.29.00	Of other textile materials	20%	kg and 2u	846.219
6115.30.00	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	20%	kg and 2u	846.22
	Other:			
6115.94.00	Of wool or fine animal hair:			
6115.94.10	Socks and ankle-socks	20%	kg and 2u	846.291
6115.94.90	Other	20%	kg and 2u	846.292
6115.95.00	Of cotton:			
6115.95.10	Socks and ankle-socks	20%	kg and 2u	846.293
6115.95.90	Other	20%	kg and 2u	846.294
6115.96.00	Of synthetic fibres:			
6115.96.10	Socks and ankle-socks	20%	kg and 2u	846.295
6115.96.90	Other	20%	kg and 2u	846.296
6115.99.00	Of other textile materials:			
6115.99.10	Socks and ankle-socks	20%	kg and 2u	846.297
6115.99.90	Other	20%	kg and 2u	846.299
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.10.00	Impregnated, coated or covered with plastics or Rubber	20%	kg and 2u	846.91
	Other:			
6116.91.00	Of wool or fine animal hair	20%	kg and 2u	845.921
6116.92.00	Of cotton	20%	kg and 2u	845.922
6116.93.00	Of synthetic fibres	20%	kg and 2u	845.923
6116.99.00	Of other textile materials	20%	kg and 2u	845.929
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like	20%	kg and u	846.93
	Other accessories:			
6117.80.00	Ties, bow ties and cravats	20%	kg and u	846.992
6117.80.90	Other	20%	kg and u	846.991

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6117.90.00	Parts	5%	kg and u	846.999

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CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 6309.00.00; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) , The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
5. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
6. For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201.11.00	Of wool or fine animal hair	20%	kg and u	841.114
6201.12.00	Of cotton	20%	kg and u	841.121
6201.13.00	Of man-made fibres	20%	kg and u	841.122
6201.19.00	Of other textile materials	20%	kg and u	841.129
	Other:			
6201.91.00	Of wool or fine animal hair	20%	kg and u	841.191
6201.92.00	Of cotton	20%	kg and u	841.192
6201.93.00	Of man-made fibres	20%	kg and u	841.193
6201.99.00	Of other textile materials	20%	kg and u	841.199
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11.00	Of wool or fine animal hair	20%	kg and u	841.111
6202.12.00	Of cotton	20%	kg and u	841.112
6202.13.00	Of man-made fibres	20%	kg and u	841.113
6202.19.00	Of other textile materials	20%	kg and u	841.119
	Other:			
6202.91.00	Of wool or fine animal hair	20%	kg and u	842.191
6202.92.00	Of cotton	20%	kg and u	842.192
6202.93.00	Of man-made fibres	20%	kg and u	842.193
6202.99.00	Of other textile materials	20%	kg and u	842.199
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). Suits:			
6203.11.00	Of wool or fine animal hair:			
6203.11.10	Shirt-jac suits	20%	kg and u	841.211
6203.11.90	Other	20%	kg and u	841.219
6203.12.00	Of synthetic fibres:			
6203.12.10	Shirt-jac suits	20%	kg and u	841.221
6203.12.90	Other	20%	kg and u	841.222
6203.19.00	Of other textile materials:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6203.19.10	Shirt-jac suits	20%	kg and u	841.223
6203.19.90	Other	20%	kg and u	841.229
	Ensembles:			
6203.22.00	Of cotton	20%	kg and u	841.232
6203.23.00	Of synthetic fibres	20%	kg and u	841.233
6203.29.00	Of other textile materials	20%	kg and u	841.234
	Jackets and blazers:			
6203.31.00	Of wool or fine animal hair:			
6203.31.10	Shirt-jac suits	20%	kg and u	841.35
6203.31.90	Other	20%	kg and u	841.36
6203.32.00	Of cotton:			
6203.32.10	Shirt-jac suits	20%	kg and u	841.37
6203.32.90	Other	20%	kg and u	841.38
6203.33.00	Of synthetic fibres:			
6203.33.10	Shirt-jac suits	20%	kg and u	841.391
6203.33.90	Other	20%	kg and u	841.392
6203.39.00	Of other textile materials:			
6203.39.10	Shirt-jac suits	20%	kg and u	841.393
6203.39.90	Other	20%	kg and u	841.399
	Trousers, bib and brace overalls, breeches and shorts:			
6203.41.00	Of wool or fine animal hair:			
6203.41.10	Trousers and shorts	20%	kg and u	841.411
6203.41.90	Other	20%	kg and u	841.419
6203.42.00	Of cotton:			
6203.42.10	Denim trousers and shorts	20%	kg and u	841.421
6203.42.20	Other trousers and shorts	20%	kg and u	841.422
6203.42.90	Other	20%	kg and u	841.429
6203.43.00	Of synthetic fibres:			
6203.43.10	Trousers and shorts	20%	kg and u	841.431
6203.43.90	Other	20%	kg and u	841.439
6203.49.00	Of other textile materials:			
6203.49.10	Trousers and shorts	20%	kg and u	841.491
6203.49.90	Other	20%	kg and u	841.499
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	Suits:			
6204.11.00	Of wool or fine animal hair	20%	kg and u	842.211
6204.12.00	Of cotton	20%	kg and u	842.212
6204.13.00	Of synthetic fibres	20%	kg and u	842.213

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6204.19.00	Of other textile materials	20%	kg and u	842.219
	Ensembles:			
6204.21.00	Of wool or fine animal hair	20%	kg and u	842.221
6204.22.00	Of cotton	20%	kg and u	842.222
6204.23.00	Of synthetic fibres	20%	kg and u	842.223
6204.29.00	Of other textile materials	20%	kg and u	842.229
	Jackets and blazers:			
6204.31.00	Of wool or fine animal hair	20%	kg and u	842.31
6204.32.00	Of cotton	20%	kg and u	842.32
6204.33.00	Of synthetic fibres	20%	kg and u	842.33
6204.39.00	Of other textile materials	20%	kg and u	842.39
	Dresses:			
6204.41.00	Of wool or fine animal hair	20%	kg and u	842.41
6204.42.00	Of cotton	20%	kg and u	842.42
6204.43.00	Of synthetic fibres	20%	kg and u	842.43
6204.44.00	Of artificial fibres	20%	kg and u	842.44
6204.49.00	Of other textile materials	20%	kg and u	842.49
	Skirts and divided skirts:			
6204.51.00	Of wool or fine animal hair	20%	kg and u	842.51
6204.52.00	Of cotton	20%	kg and u	842.52
6204.53.00	Of synthetic fibres	20%	kg and u	842.53
6204.59.00	Of other textile materials	20%	kg and u	842.59
	Trousers, bib and brace overalls, breeches and shorts:			
	Of wool or fine animal hair:			
6204.61.00	Trousers and shorts	20%	kg and u	842.61
6204.61.90	Other	20%	kg and u	842.62
	Of cotton:			
6204.62.00	Trousers and shorts	20%	kg and u	842.63
6204.62.90	Other	20%	kg and u	842.64
	Of synthetic fibres:			
6204.63.00	Trousers and shorts	20%	kg and u	842.65
6204.63.90	Other	20%	kg and u	842.66
	Of other textile materials:			
6204.69.00	Trousers and shorts	20%	kg and u	842.67
6204.69.10	Other	20%	kg and u	842.69
	62.05 Men's or boys' shirts.			
6205.20.00	Of cotton	20%	kg and u	841.51
6205.30.00	Of man-made fibres	20%	kg and u	841.592
6205.90.00	Of other textile materials	20%	kg and u	841.599
	62.06 Women's or girls' blouses, shirts and shirt-blouses.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6206.10.00	Of silk or silk waste:			
6206.10.10	Blouses and shirt-blouses	20%	kg and u	842.71
6206.10.20	Shirts	20%	kg and u	842.72
6206.20.00	Of wool or fine animal hair:			
6206.20.10	Blouses and shirt-blouses	20%	kg and u	842.73
6206.20.20	Shirts	20%	kg and u	842.74
6206.30.00	Of cotton:			
6206.30.10	Blouses and shirt-blouses	20%	kg and u	842.75
6206.30.20	Shirts	20%	kg and u	842.76
6206.40.00	Of man-made fibres:			
6206.40.10	Blouses and shirt-blouses	20%	kg and u	842.77
6206.40.20	Shirts	20%	kg and u	842.78
6206.90.00	Of other textile materials:			
6206.90.10	Blouses and shirt-blouses	20%	kg and u	842.791
6206.90.20	Shirts	20%	kg and u	842.799
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	Underpants and briefs:			
6207.11.00	Of cotton	20%	kg and u	841.611
6207.19.00	Of other textile materials	20%	kg and u	841.619
	Nightshirts and pyjamas:			
6207.21.00	Of cotton	20%	kg and u	841.621
6207.22.00	Of man-made fibres	20%	kg and u	841.622
6207.29.00	Of other textile materials	20%	kg and u	841.629
	Other:			
6207.91.00	Of cotton:			
6207.91.10	Bathrobes, dressing gowns and similar articles	20%	kg and u	841.691
6207.91.20	Singlets and other vests	20%	kg and u	841.692
6207.91.90	Other	20%	kg and u	841.693
6207.99.00	Of other textile materials:			
6207.99.10	Bathrobes, dressing gowns and similar articles	20%	kg and u	841.697
6207.99.20	Singlets and other vests	20%	kg and u	841.698
6207.99.90	Other	20%	kg and u	841.699
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.			
	Slips and petticoats:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6208.11.00	Of man-made fibres	20%	kg and u	842.811
6208.19.00	Of other textile materials:			
6208.19.10	Of cotton	20%	kg and u	842.812
6208.19.90	Of other	20%	kg and u	842.819
	Nightdresses and pyjamas:			
6208.21.00.00	Of cotton:			
6208.21.00.100	Nightdresses and pyjamas	20%	kg and u	842.8211
6208.21.00.900	Other	20%	kg and u	842.8219
6208.22.00.00	Of man-made fibres:			
6208.22.00.100	Nightdresses and pyjamas	20%	kg and u	842.8221
6208.22.00.900	Other	20%	kg and u	842.8229
6208.29.00.00	Of other textile materials:			
6208.29.00.100	Nightdresses and pyjamas	20%	kg and u	842.8291
6208.29.00.900	Other	20%	kg and u	842.8299
	Other:			
6208.91.00	Of cotton:			
6208.91.10.00	Négligés, bathrobes, dressing gowns and similar articles:			
6208.91.10.100	Bathrobes, dressing gowns and similar articles	20%	kg and u	842.8911
6208.91.10.900	Négligés	20%	kg and u	842.8919
6208.91.90.00	Other:			
6208.91.90.100	Women or girls' briefs and panties	20%	kg and u	842.8921
6208.91.90.900	Other	20%	kg and u	842.8929
6208.92.00	Of man-made fibres:			
6208.92.10.00	Négligés, bathrobes, dressing gowns and similar articles:			
6208.92.10.100	Bathrobes, dressing gowns and similar articles	20%	kg and u	842.8931
6208.92.10.900	Négligés	20%	kg and u	842.8939
6208.92.90.00	Other:			
6208.92.90.100	Women or girls' briefs and panties	20%	kg and u	842.8941
6208.92.90.900	Other	20%	kg and u	842.8949
6208.99.00	Of other textile materials:			
6208.99.10.00	Négligés, bathrobes, dressing gowns and similar articles:			
6208.99.10.100	Bathrobes, dressing gowns and similar articles	20%	kg and u	842.8951
6208.99.10.900	Négligés	20%	kg and u	842.8959
6208.99.90.00	Other:			
6208.99.90.100	Women or girls' briefs and panties	20%	kg and u	842.8991
6208.99.90.900	Other	20%	kg and u	842.8999
62.09	Babies' garments and clothing accessories.			
6209.20.00	Of cotton:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6209.20.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.113
6209.20.90	Other	20%	kg and u	845.114
6209.30.00	Of synthetic fibres:			
6209.30.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.115
6209.30.90	Other	20%	kg and u	845.116
6209.90.00	Of other textile materials:			
6209.90.10	Babies' suits, dresses, skirts, trousers, shirts, shorts and blouses	20%	kg and u	845.117
6209.90.90	Other	20%	kg and u	845.119
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 5907.00.00.			
6210.10.00	Of fabrics of heading No. 56.02 or 56.03	20%	kg and u	845.21
6210.20.00	Other garments, of the type described in subheadings 6201.11.00 to 6201.19.00	20%	kg and u	845.221
6210.30.00	Other garments, of the type described in subheadings 6202.11.00 to 6202.19.00	20%	kg and u	845.231
6210.40.00	Other men's or boys' garments	20%	kg and u	845.229
6210.50.00	Other women's or girls' garments	20%	kg and u	845.239
62.11	Track suits, ski suits and swimwear; other garments.			
	Swimwear:			
6211.11.00	Men's or boys'	20%	kg and u	845.61
6211.12.00	Women's or girls'	20%	kg and u	845.63
6211.20.00	Ski suits	20%	kg and u	845.81
	Other garments, men's or boys':			
6211.32.00	Of cotton	20%	kg and u	845.872
6211.33.00	Of man-made fibres	20%	kg and u	845.873
6211.39.00	Of other textile materials	20%	kg and u	845.879
	Other garments, women's or girls':			
6211.41.00	Of wool or fine animal hair	20%	kg and u	845.891
6211.42.00	Of cotton	20%	kg and u	845.892
6211.43.00	Of man-made fibres	20%	kg and u	845.893
6211.49.00	Of other textile materials	20%	kg and u	845.899
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10.00	Brassières	20%	kg and u	845.51
6212.20.00	Girdles and panty-girdles	20%	kg and u	845.521
6212.30.00	Corselettes	20%	kg and u	845.522

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV4
6212.90.00 62.13	Other Handkerchiefs.	20%	kg and u	845.529
6213.20.00	Of cotton	20%	kg and u	846.112
6213.90.00 62.14	Of other textile materials Shawls, scarves, mufflers, mantillas, veils and the like.	20%	kg and u	846.119
6214.10.00	Of silk or silk waste	20%	kg and u	846.121
6214.20.00	Of wool or fine animal hair	20%	kg and u	846.122
6214.30.00	Of synthetic fibres	20%	kg and u	846.123
6214.40.00	Of artificial fibres	20%	kg and u	846.124
6214.90.00 62.15	Of other textile materials Ties, bow ties and cravats.	20%	kg and u	846.129
6215.10.00	Of silk or silk waste	20%	kg and u	846.131
6215.20.00	Of man-made fibres	20%	kg and u	846.132
6215.90.00 6216.00	Of other textile materials Gloves, mittens and mitts.	20%	kg and u	846.139
6216.00.10	Industrial gloves	10%	kg and u	846.141
6216.00.90 62.17	Other Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	20%	kg and u	846.149
6217.10.00	Accessories	20%	kg and u	846.191
6217.90.00	Parts	5%	kg	846.199



CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.
2. Sub-Chapter 1 does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 6309.00.00
3. Heading 6309.00 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 5705.00.00 and tapestries of heading 5805.00.00;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

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



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	I - OTHER MADE UP TEXTILE ARTICLES				
63.01	Blankets and travelling rugs.				
6301.10.00	Electric blankets	20%	20%	kg and u	775.85
6301.20.00	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	20%	kg	658.31
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton	20%	20%	kg	658.32
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	20%	kg	658.33
6301.90.00	Other blankets and travelling rugs	20%	20%	kg	658.39
63.02	Bed linen, table linen, toilet linen and kitchen linen.				
6302.10.00	Bed linen, knitted or crocheted	20%	20%	kg	658.41
	Other bed linen, printed:				
6302.21.00	Of cotton	20%	20%	kg	658.421
6302.22.00	Of man-made fibres	20%	20%	kg	658.431
6302.29.00	Of other textile materials	20%	20%	kg	658.432
	Other bed linen:				
6302.31.00	Of cotton	20%	20%	kg	658.422
6302.32.00	Of man-made fibres	20%	20%	kg	658.433
6302.39.00	Of other textile materials	20%	20%	kg	658.439
6302.40.00	Table linen, knitted or crocheted	20%	20%	Kg	658.44
	Other table linen:				
6302.51.00	Of cotton	20%	20%	kg	658.45
6302.53.00	Of man-made fibres	20%	20%	kg	658.462
6302.59.00	Of other textile materials	20%	20%	kg	658.469
6302.60.00.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:				
6302.60.00.100	Towels of terry fabrics, of cotton	20%	20%	kg	658.4711
6302.60.00.900	Other toilet and kitchen linen of terry fabrics, of cotton	20%	20%	kg	658.4719
	Other:				
6302.91.00.00	Of cotton:				
6302.91.00.100	Towels of cotton	20%	20%	kg	658.4721
6302.91.00.900	Other toilet and kitchen linen, of cotton	20%	20%	kg	658.4729
6302.93.00.00	Of man-made fibres:				
6302.93.00.100	Towels of man-made fibres	20%	20%	kg	658.4821
6302.93.00.900	Other toilet and kitchen linen, of man-made fibres	20%	20%	kg	658.4829
6302.99.00.00	Of other textile materials				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
6302.99.00.100	Towels of flax	20%	20%	kg	658.489
6302.99.00.200	Other toilet and kitchen linen of flax	20%	20%	kg	658.489
6302.99.00.300	Towels of other textile materials	20%	20%	kg	658.489
6302.99.00.900	Other toilet and kitchen linen of other textile materials	20%	20%	kg	658.489
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.				
	Knitted or crocheted:				
	Of synthetic fibres:				
6303.12.00	Curtains (including drapes)	20%	20%	kg and u	658.513
6303.12.10	Other	20%	20%	kg and u	658.514
6303.12.90	Other	20%	20%	kg and u	658.514
6303.19.00	Of other textile materials:				
6303.19.10	Curtains (including drapes)	20%	20%	kg and u	658.515
6303.19.90	Other	20%	20%	kg and u	658.516
	Other:				
	Of cotton:				
6303.91.00.00	Curtains (including drapes) and interior blinds	20%	20%	kg and u	658.5171
6303.91.00.100	Other	20%	20%	kg and u	658.5179
6303.91.00.900	Other	20%	20%	kg and u	658.5179
6303.92.00.00	Of synthetic fibres:				
6303.92.00.100	Curtains (including drapes) and interior blinds	20%	20%	kg and u	658.5181
6303.92.00.900	Other	20%	20%	kg and u	658.5189
6303.99.00.00	Of other textile materials:				
6303.99.00.100	Curtains (including drapes) and interior blinds	20%	20%	kg and u	658.5191
6303.99.00.900	Other	20%	20%	kg and u	658.5199
63.04	Other furnishing articles, excluding those of heading 94.04.				
	Bedspreads:				
6304.11.00	Knitted or crocheted	20%	20%	kg	658.521
6304.19.00	Other	20%	20%	kg	658.529
	Other:				
6304.91.00	Knitted or crocheted	20%	20%	kg	658.591
6304.92.00	Not knitted or crocheted, of cotton:				
6304.92.10	Woven wall hangings	20%	20%	kg	658.592
6304.92.90	Other	20%	20%	kg	658.593
6304.93.00	Not knitted or crocheted, of synthetic fibres:				
6304.93.10	Woven wall hangings	20%	20%	kg	658.594
6304.93.90	Other	20%	20%	kg	658.595
6304.99.00	Not knitted or crocheted, of other textile materials:				
6304.99.10	Woven wall hangings	20%	20%	kg	658.596

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
6304.99.90 63.05	Other Sacks and bags, of a kind used for the packing of goods.	20%	20%	kg	658.599
6305.10.00	Of jute or of other textile bast fibres of heading 53.03	5%	5%	kg and u	658.11
6305.20.00	Of cotton	5%	5%	kg and u	658.12
6305.32.00	Of man-made textile materials: Flexible intermediate bulk containers	5%	5%	kg and u	658.131
6305.33.00	Other, of polyethylene or polypropylene strip or the like	5%	5%	kg and u	658.132
6305.39.00	Other	5%	5%	kg and u	658.139
6305.90.00 63.06	Of other textile materials Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	5%	5%	kg and u	658.19
	Tarpaulins, awnings and sunblinds:				
	Of synthetic fibres:				
6306.12.00	Tarpaulins	5%	5%	kg	658.214
6306.12.10	Awnings	20%	20%	kg	658.215
6306.12.20	Sunblinds	20%	20%	kg	658.216
6306.12.30					
6306.19.00	Of other textile materials:				
6306.19.10	Tarpaulins	5%	5%	kg	658.217
6306.19.20	Awnings	20%	20%	kg	658.218
6306.19.90	Sunblinds	20%	20%	kg	658.219
	Tents:				
6306.22.00	Of synthetic fibres	20%	20%	kg	658.222
6306.29.00	Of other textile materials	20%	20%	kg	658.229
6306.30.00	Sails	15%	15%	kg	658.23
6306.40.00	Pneumatic mattresses	20%	20%	kg	658.24
	Other:				
6306.91.00	Of cotton	20%	20%	kg	658.291
6306.99.00 63.07	Of other textile materials Other made up articles, including dress patterns.	20%	20%	kg	658.299
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	20%	20%	kg	658.92
6307.20.00	Life-jackets and life-belts	Free	Free	kg	658.931
6307.90.00	Other:				
6307.90.10	Dress patterns, of canvas	Free	Free	kg	658.932
6307.90.20	Dress patterns, of other textile materials	20%	20%	kg	658.933
6307.90.30	Flags, pennants and banners	20%	20%	kg	658.934
6307.90.40	Pin cushions	20%	20%	kg	658.935

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
6307.90.50	Sanitary towels	20%	20%	kg	658.936
6307.90.90	Other	20%	20%	kg	658.939
	II - SETS				
6308.00.00	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.	5%	5%	kg	658.99
	III - WORN CLOTHING AND WORN TEXTILES ARTICLES; RAGS				
6309.00.00	Worn clothing and other worn articles.	20%	20%	kg	269.01
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.				
6310.10.00	Sorted	5%	5%	kg	269.021
6310.90.00	Other	5%	5%	kg	269.029



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 6309.00.00;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
 - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other

trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter:
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.14.
4. Subject to Note 3 to this Chapter:
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12.00, 6402.19.00, 6403.12.00, 6403.19.00 and 6404.11.00, 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.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10.00	Footwear incorporating a protective metal toe-cap	20%	kg and 2u	851.11
	Other footwear:			
6401.92.00	Covering the ankle but not covering the knee:			
6401.92.10	Waterproof boots (Wellingtons)	20%	kg and 2u	851.312
6401.92.90	Other	20%	kg and 2u	851.313
6401.99.00	Other	20%	kg and 2u	851.319
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	Sports footwear:			
6402.12.00	Ski-boots, cross country ski footwear and snowboards boots	10%	kg and 2u	851.21
6402.19.00	Other	10%	kg and 2u	851.23
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs	20%	kg and 2u	851.321
	Other footwear:			
6402.91.00	Covering the ankle	20%	kg and 2u	851.322
6402.99.00	Other:			
6402.99.10	Sandals and slippers	20%	kg and 2u	851.323
6402.99.90	Other	20%	kg and 2u	851.329
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	Sports footwear:			
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	10%	kg and 2u	851.22
6403.19.00	Other	10%	kg and 2u	851.24
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%	kg and 2u	851.41
6403.40.00	Other footwear, incorporating a protective metal toe-cap	20%	kg and 2u	851.15
	Other footwear with outer soles of leather:			
6403.51.00	Covering the ankle	20%	kg and 2u	851.481
6403.59.00	Other	20%	kg and 2u	851.482

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
6403.91.00	Other footwear: Covering the ankle	20%	kg and 2u	851.483
6403.99.00	Other:			
6403.99.10	With outer soles of rubber or plastics and upper straps and thongs of leather	20%	kg and 2u	851.484
6403.99.90	Other	20%	kg and 2u	851.489
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
6404.11.00	Footwear with outer soles of rubber or plastics: Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
6404.11.10	Sports footwear	10%	kg and 2u	851.251
6404.11.20	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	20%	kg and 2u	851.259
6404.19.00	Other:			
6404.19.10	With outer soles of rubber or plastics and upper straps and thongs of textile materials	20%	kg and 2u	851.511
6404.19.90	Other	20%	kg and 2u	851.519
6404.20.00	Footwear with outer soles of leather or composition leather	20%	kg and 2u	851.52
64.05	Other footwear.			
6405.10.00	With uppers of leather or composition leather	20%	kg and 2u	851.49
6405.20.00	With uppers of textile materials	20%	kg and 2u	851.59
6405.90.00	Other	20%	kg and 2u	851.7
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10.00	Uppers and parts thereof, other than stiffeners	5%	kg	851.91
6406.20.00	Outer soles and heels, of rubber or plastics	5%	kg	851.92
6406.91.00	Other: Of wood	5%	kg	851.93
6406.99.00	Of other materials:			
6406.99.10	Gaiters, leggings and similar articles, and parts thereof	20%	kg	851.95
6406.99.90	Other	5%	kg	851.99



CHAPTER 65
HEADGEAR AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Worn headgear of heading 6309.00.00;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 6502.00.00 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	5%	5%	kg and u	657.61
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	15%	15%	kg and u	657.62
[65.03]					
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%	20%	kg and u	848.42
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.				
6505.10.00	Hair-nets:				
6505.10.10	Of human hair	20%	20%	kg and u	848.431
6505.10.90	Of other materials	20%	20%	kg and u	848.432
6505.90.00	Other	20%	20%	kg and u	848.439
65.06	Other headgear, whether or not lined or trimmed.				
6506.10.00	Safety headgear	Free	Free	kg and u	848.44
	Other:				
6506.91.00	Of rubber or of plastics	20%	20%	kg and u	848.45
6506.99.00	Of other materials	20%	20%	kg and u	848.499
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	5%	5%	kg and u	848.48

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CHAPTER 66

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

Notes.

1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (Heading 90.17);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93);
or
 - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 6602.00.00 are to be classified separately and are not to be treated as forming part of those articles.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10.00	Garden or similar umbrellas	20%	kg and u	899.411
	Other:			
6601.91.00	Having a telescopic shaft	20%	kg and u	899.412
6601.99.00	Other	20%	kg and u	899.419
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	20%	kg and u	899.42
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 6602.00.00			
6603.20.00	Umbrella frames, including frames mounted on shafts (sticks)	5%	kg	899.492
6603.90.00	Other	5%	kg	899.499

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CHAPTER 67

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

Notes.

1. This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 6701.00 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).			
6701.00.10	Fans	20%	kg	899.921
6701.00.20	Other articles	20%	kg	899.922
6701.00.90	Other	5%	kg	899.929
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10.00	Of plastics:			
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg	899.211
6702.10.90	Other	15%	kg	899.219
6702.90.00	Of other materials:			
6702.90.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit	20%	kg	899.291
6702.90.90	Other	15%	kg	899.299
6703.00.00	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.	5%	kg	899.94
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
	Of synthetic textile materials:			
6704.11.00	Complete wigs	20%	kg	899.951
6704.19.00	Other	20%	kg	899.952
6704.20.00	Of human hair	20%	kg	899.953
6704.90.00	Of other materials	20%	kg	899.959

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SECTION XIII

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

CHAPTER 68

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS,
MICA OR SIMILAR MATERIALS**

Notes.

1. This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;

- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 9602.00, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 9610.00 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	15%	kg	661.31
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801.00.00; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
6802.10.00	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 of the side of which is less than 7 cm; artificially coloured granules, chippings and powder:			
6802.10.10	Tiles, cubes and similar articles	20%	kg	661.331
6802.10.90	Other	15%	kg	661.339
	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:			
6802.21.10	Articles	20%	kg	661.341
6802.21.90	Other	15%	kg	661.349
6802.23.00	Granite:			
6802.23.10	Articles	20%	kg	661.353
6802.23.90	Other	15%	kg	661.354
6802.29.00	Other stone:			
6802.29.10	Articles	20%	kg	661.355
6802.29.90	Other	15%	kg	661.359
	Other:			
6802.91.00	Marble, travertine and alabaster:			
6802.91.10	Articles	20%	kg	661.361
6802.91.90	Other	15%	kg	661.369
6802.92.00	Other calcareous stone:			
6802.92.10	Articles	20%	kg	661.391
6802.92.90	Other	15%	kg	661.392
6802.93.00	Granite:			
6802.93.10	Articles	20%	kg	661.393
6802.93.90	Other	15%	kg	661.394
6802.99.00	Other stone:			
6802.99.10	Articles	20%	kg	661.395
6802.99.90	Other	15%	kg	661.399

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
6803.00	Worked slate and articles of slate or of agglomerated slate.			
6803.00.10	Trough, reservoirs, basins and sinks	20%	kg	661.321
6803.00.90	Other	5%	kg	661.329
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
6804.10.00	Millstones and grindstones for milling, grinding or pulping Other millstones, grindstones, grinding wheels and the like:	5%	kg	663.11
6804.21.00	Of agglomerated synthetic or natural diamond	5%	kg	663.121
6804.22.00	Of other agglomerated abrasives or of ceramics	5%	kg	663.122
6804.23.00	Of natural stone	5%	kg	663.123
6804.30.00	Hand sharpening or polishing stones	5%	kg	663.13
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10.00	On a base of woven textile fabric only	5%	kg	663.21
6805.20.00	On a base of paper or paperboard only	5%	kg	663.22
6805.30.00	On a base of other materials	5%	kg	663.29
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
6806.10.00	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5%	kg	663.51
6806.20.00	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5%	kg	663.52
6806.90.00	Other	5%	kg	663.53
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
6807.10.00	In rolls	15%	kg	661.811
6807.90.00	Other	15%	kg	661.819
6808.00.00	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.	15%	kg	661.82
68.09	Articles of plaster or of compositions based on plaster. Boards, sheets, panels, tiles and similar articles, not ornamented:			
6809.11.00	Faced or reinforced with paper or paperboard Only	15%	kg	663.311
6809.19.00	Other	15%	kg	663.312
6809.90.00	Other articles:			
6809.90.10	Industrial moulds	15%	kg	663.313
6809.90.90	Other	20%	kg	663.319
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced. Tiles, flagstones, bricks and similar articles:			
6810.11.00	Building blocks and bricks	15%	kg	663.321
6810.19.00	Other	15%	kg	663.329
	Other articles:			
6810.91.00	Prefabricated structural components for building or civil engineering	15%	kg	663.33
6810.99.00	Other:			
6810.99.10	Statues, statuettes, animal figures ; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	kg	663.341
6810.99.20	Pipes	15%	kg	663.342
6810.99.90	Other	15%	kg	663.349
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40.00	Containing asbestos Not containing asbestos:	5%	kg	661.834
6811.81.00	Corrugated sheets	5%	kg	661.8351
6811.82.00	Other sheets, panels, tiles and similar articles	5%	kg	661.8352
6811.83.00	Tubes, pipes and tube or pipe fittings	5%	kg	661.833
6811.89.00	Other articles	5%	kg	661.839

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
6812.80.00	Of crocidolite	5%	kg	663.811
	Other:			
6812.91.00	Clothing, clothing accessories, footwear and Headgear	5%	kg	663.815
6812.92.00	Paper, millboard and felt	5%	kg	663.816
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls	5%	kg	663.817
6812.99.00	Other	5%	kg	663.819
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other material.			
6813.20.00	Containing asbestos	5%	kg	663.822
	Not containing asbestos:			
6813.81.00	Brake linings and pads	10%	kg	663.8231
6813.89.00	Other	5%	kg	663.8239
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			
6814.10.00	Plates, sheets and strips of agglomerated or Reconstituted mica, whether or not on a support	5%	kg	663.351
6814.90.00	Other	5%	kg	663.359
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.10.00	Non-electrical articles of graphite or other carbon	5%	kg	663.36
6815.20.00	Articles of peat	5%	kg	663.37

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
6815.91.00	Other articles: Containing magnesite, dolomite or chromite	5%	kg	663.38
6815.99.00	Other	5%	kg	663.39

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CHAPTER 69
CERAMIC PRODUCTS

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 6901.00.00 to 69.03.
2. This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 8113.00.00;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (i) 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);

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- (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	I -GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS				
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	5%	5%	kg	662.31
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.				
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 ₂ O ₃ :				
6902.10.10	Refractory bricks	5%	5%	kg	662.321
6902.10.90	Other	5%	5%	kg	662.322
6902.20.00	Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:				
6902.20.10	Refractory bricks	5%	5%	kg	662.323
6902.20.90	Other	5%	5%	kg	662.324
6902.90.00	Other	5%	5%	kg	662.329
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.				
6903.10.00	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5%	5%	kg	663.71
6903.20.00	Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5%	5%	kg	663.72
6903.90.00	Other	5%	5%	kg	663.79
	II - OTHER CERAMIC PRODUCTS				
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.				
6904.10.00	Building bricks	15%	15%	kg	662.411
6904.90.00	Other:				
6904.90.10	Tiles	15%	15%	kg	662.412
6904.90.90	Other	15%	15%	kg	662.419

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.				
6905.10.00	Roofing tiles	15%	15%	kg	662.421
6905.90.00	Other	15%	15%	kg	662.429
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	15%	15%	kg	662.43
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.				
6907.10.00	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:				
6907.10.10	Clay tiles	15%	15%	kg and u	662.441
6907.10.20	Other tiles	15%	15%	kg and u	662.442
6907.10.30	Mosaic cubes and the like	5%	5%	kg and u	662.443
6907.10.90	Other	5%	5%	kg and u	662.444
6907.90.00	Other:				
6907.90.10	Tiles, cubes and similar articles, the largest surface area of which is capable of being enclosed in a square the side of which is 7 cm or more	5%	5%	kg and u	662.4491
6907.90.90	Other	5%	5%	kg and u	662.4499
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.				
6908.10.00	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:				
6908.10.10	Tiles	25%	25%	kg and m ²	662.451
6908.10.20	Mosaic cubes and the like	5%	5%	kg and m ²	662.452
6908.10.90	Other	5%	5%	kg and m ²	662.453
6908.90.00	Other:				
6908.90.10	Tiles, cubes and similar articles the largest surface of which is capable of being enclosed in a square the side of which is 7 cm or more	20%	20%	kg and m ²	662.4591
6908.90.90	Other	5%	5%	kg and m ²	662.4599

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.				
	Ceramic wares for laboratory, chemical or other technical uses:				
6909.11.00	Of porcelain or china	Free	Free	kg	663.911
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	Free	Free	kg	663.912
6909.19.00	Other	Free	Free	kg	663.913
6909.90.00	Other	Free	Free	kg	663.919
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.				
6910.10.00	Of porcelain or china:				
6910.10.10	Sinks	25%	25%	kg and u	812.211
6910.10.20	Wash basins and wash basin pedestals	25%	25%	kg and u	812.212
6910.10.30	Baths	25%	25%	kg and u	812.213
6910.10.40	Bidets	25%	25%	kg and u	812.214
6910.10.50	Water closet pans (lavatory bowls)	25%	25%	kg and u	812.215
6910.10.60	Flushing cisterns (tanks)	25%	25%	kg and u	812.216
6910.10.70	Urinals	25%	25%	kg and u	812.217
6910.10.80	Complete lavatory sets	25%	25%	kg and u	812.218
6910.10.90	Other	25%	25%	kg and u	812.219
6910.90.00	Other	25%	25%	kg and u	812.29
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.				
6911.10.00	Tableware and kitchenware:				
6911.10.10	Tableware	20%	20%	kg	666.111
6911.10.20	Kitchenware	20%	20%	kg	666.112
6911.90.00	Other	20%	20%	kg	666.12
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.				
6912.00.10	Tableware and kitchenware	20%	20%	kg	666.131
6912.00.90	Other	20%	20%	kg	666.139

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
69.13	Statuettes and other ornamental ceramic articles.				
6913.10.00	Of porcelain or china	20%	20%	kg	666.21
6913.90.00	Other	20%	20%	kg	666.29
69.14	Other ceramic articles.				
6914.10.00	Of porcelain or china	20%	20%	kg	663.991
6914.90.00	Other	20%	20%	kg	663.999

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CHAPTER 70
GLASS AND GLASSWARE

Notes.

1. This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
 - (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
 - (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 70.03, 70.04 and 70.05:
 - (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 7006.00.00 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.
- Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheadings 7013.22.00, 7013.33.00, 7013.41.00 and 7013.91.00, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	5%	5%	kg	664.11
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.				
7002.10.00	Balls	5%	5%	kg	664.121
7002.20.00	Rods	5%	5%	kg	664.122
	Tubes:				
7002.31.00	Of fused quartz or other fused silica	5%	5%	kg	664.123
7002.32.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	5%	5%	kg	664.124
7002.39.00	Other	5%	5%	kg	664.129
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
	Non-wired sheets:				
7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	5%	kg and m ²	664.511
7003.19.00	Other	5%	5%	kg and m ²	664.519
7003.20.00	Wired sheets	5%	5%	kg and m ²	664.52
7003.30.00	Profiles	5%	5%	kg and m ²	664.53
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
7004.20.00	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	Free	kg and m ²	664.31
7004.90.00	Other glass	5%	Free	kg and m ²	664.39
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.				
7005.10.00	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	5%	kg and m ²	664.411
	Other non-wired glass:				
7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	5%	kg and m ²	664.412

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7005.29.00	Other	5%	5%	kg and m ²	664.419
7005.30.00	Wired glass	5%	5%	kg and m ²	664.42
7006.00.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	5%	5%	kg	664.91
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.				
	Toughened (tempered) safety glass:				
7007.11.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:				
7007.11.10	Motor car windscreens	10%	10%	kg	664.711
7007.11.90	Other	5%	5%	kg	664.712
7007.19.00	Other	5%	5%	kg and m ²	664.719
	Laminated safety glass:				
7007.21.00	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:				
7007.21.10	Motor car windscreens	10%	10%	kg	664.721
7007.21.90	Other	5%	5%	kg	664.722
7007.29.00	Other	5%	5%	kg	664.729
7008.00.00	Multiple-walled insulating units of glass.	5%	5%	kg	664.92
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.				
7009.10.00	Rear-view mirrors for vehicles	10%	10%	kg	664.81
	Other:				
7009.91.00	Unframed	15%	15%	kg	664.891
7009.92.00	Framed	5%	5%	kg	664.892
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.				
7010.10.00	Ampoules	Free	Free	kg and u	665.92
7010.20.00	Stoppers, lids and other closures	5%	Free	kg and u	665.111
7010.90.00	Other:				
7010.90.10	Bottles for soft drinks, beers, wines and spirits	15%	15%	kg and u	665.1191
7010.90.90	Other	5%	5%	kg and u	665.1199

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.				
7011.10.00	For electric lighting	5%	Free	kg	664.931
7011.20.00	For cathode-ray tubes	5%	Free	kg	664.932
7011.90.00	Other	5%	Free	kg	664.939
[70.12]					
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).				
7013.10.00	Of glass-ceramics	20%	20%	kg	665.21
	Stemware drinking glasses, other than of glass ceramics:				
7013.22.00	Of lead crystal	25%	25%	kg	665.223
7013.28.00	Other	20%	20%	kg	665.224
	Other drinking glasses, other than of glass ceramics:				
7013.33.00	Of lead crystal	25%	25%	kg	665.221
7013.37.00	Other	20%	20%	kg	665.229
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:				
7013.41.00	Of lead crystal	25%	25%	kg	665.231
7013.42.00	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	20%	20%	kg	665.232
7013.49.00	Other	20%	20%	kg	665.239
	Other glassware:				
7013.91.00	Of lead crystal	20%	20%	kg	665.291
7013.99.00	Other	20%	20%	kg	665.299
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7014.00.10	Signalling glassware and optical elements of glass, for road motor vehicles	10%	10%	kg	665.951
7014.00.90	Other	5%	5%	kg	665.959
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.				
7015.10.00	Glasses for corrective spectacles	Free	Free	kg	664.941
7015.90.00	Other	5%	5%	kg	664.949
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.				
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes:				
7016.10.10	Mosaic cubes	5%	5%	kg	665.941
7016.10.90	Other	20%	20%	kg	665.949
7016.90.00	Other:				
7016.90.10	Tiles	5%	5%	kg	665.961
7016.90.90	Other	5%	5%	kg	665.969
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.				
7017.10.00	Of fused quartz or other fused silica	Free	Free	kg	665.911
7017.20.00	Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	Free	Free	kg	665.912
7017.90.00	Other	Free	Free	kg	665.919

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and article thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.				
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	5%	5%	kg	665.931
7018.20.00	Glass microspheres not exceeding 1 mm in diameter	5%	5%	kg	665.932
7018.90.00	Other:				
7018.90.10	Glass eyes	5%	5%	kg	665.933
7018.90.20	Fragments and chippings	5%	5%	kg	665.934
7018.90.90	Other	5%	5%	kg	665.939
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).				
	Slivers, rovings, yarn and chopped strands:				
7019.11.00	Chopped strands, of a length of not more than 50 mm	5%	Free	kg	651.951
7019.12.00	Rovings	5%	Free	kg	651.952
7019.19.00	Other	5%	5%	kg	651.959
	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products:				
7019.31.00	Mats	5%	5%	kg	664.951
7019.32.00	Thin sheets (voiles)	5%	5%	kg	664.952
7019.39.00	Other	5%	5%	kg	664.953
7019.40.00	Woven fabrics of rovings	5%	5%	kg	654.61
	Other woven fabrics:				
7019.51.00	Of a width not exceeding 30 cm	5%	5%	kg	654.62
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	5%	5%	kg	654.63
7019.59.00	Other	5%	5%	kg	654.69
7019.90.00	Other:				
7019.90.10	Glass fibres (including glass wool)	5%	5%	kg	664.954
7019.90.90	Other	5%	5%	kg	664.959

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7020.00	Other articles of glass.				
7020.00.10	Industrial articles	5%	5%	kg	665.991
7020.00.20	Glass inners for vacuum flasks or for other vacuum vessels	5%	5%	kg	665.12
7020.00.90	Other	20%	20%	kg	665.999

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SECTION XIV

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

CHAPTER 71

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

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

- (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
- (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
- (c) Goods of Chapter 32 (for example, lustres);
- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 2(B) to Chapter 42;
- (f) Articles of heading 43.03 or 4304.00;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or

- (p) Original sculptures or statuary (heading 9703.00.00), collectors' pieces (heading 9705.00.00) or antiques of an age exceeding one hundred years (heading 9706.00.00), other than natural or cultured pearls or precious or semi-precious stones.
4.
 - (A) The expression "precious metal" means silver, gold and platinum.
 - (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.
 5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

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7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
 8. Subject to Note 1(a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
 9. For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings 7106.10.00, 7108.11.00, 7110.11.00, 7110.21.00, 7110.31.00 and 7110.41.00, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
2. Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11.00 and 7110.19.00, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
71.01	I - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.				
7101.10.00	Natural pearls:				
7101.10.10	Temporarily strung for convenience of transport	50%	50%	kg	667.111
7101.10.90	Other	50%	50%	kg	667.119
	Cultured pearls:				
	Unworked:				
7101.21.00	Temporarily strung for convenience of transport	50%	50%	kg	667.121
7101.21.90	Other	50%	50%	kg	667.129
	Worked:				
7101.22.10	Temporarily strung for convenience of transport	50%	50%	kg	667.131
7101.22.90	Other	50%	50%	kg	667.139
71.02	Diamonds, whether or not worked, but not mounted or set.				
7102.10.00	Unsorted	50%	50%	kg and carat	667.21
	Industrial:				
7102.21.00	Unworked or simply sawn, cleaved or bruted	50%	50%	kg and carat	277.11
7102.29.00	Other	50%	50%	kg and carat	277.19
	Non-industrial:				
7102.31.00	Unworked or simply sawn, cleaved or bruted	50%	50%	kg and carat	667.22
7102.39.00	Other	50%	50%	kg and carat	667.29
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.				
	Unworked or simply sawn or roughly shaped:				
7103.10.10	Temporarily strung for convenience of transport	50%	50%	kg	667.311
7103.10.90	Other	50%	50%	kg	667.319
	Otherwise worked:				
7103.91.00	Rubies, sapphires and emeralds:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7103.99.00	Other:				
7103.99.10	Temporarily strung for convenience of transport	50%	50%	kg and carat	667.393
7103.99.90	Other	50%	50%	kg and carat	667.399
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.				
7104.10.00	Piezo-electric quartz	50%	50%	kg and carat	667.41
7104.20.00	Other, unworked or simply sawn or roughly shaped	50%	50%	kg and carat	667.42
7104.90.00	Other	50%	50%	kg and carat	667.49
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.				
7105.10.00	Of diamonds	5%	5%	kg and carat	277.211
7105.90.00	Other	5%	5%	kg	277.219
71.06	II - PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.				
7106.10.00	Powder	5%	5%	kg	681.141
	Other:				
7106.91.00	Unwrought	5%	5%	kg	681.13
7106.92.00	Semi-manufactured	5%	5%	kg	681.142
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	5%	5%	kg	681.12
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.				
	Non-monetary:				
7108.11.00	Powder	5%	5%	kg	971.011
7108.12.00	Other unwrought forms:				
7108.12.10	In bars	5%	5%	kg	971.012
7108.12.90	Other	5%	5%	kg	971.013

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7108.13.00	Other semi-manufactured forms	5%	5%	kg	971.014
7108.20.00	Monetary	5%	5%	kg	971.015
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	5%	5%	kg	971.02
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.				
	Platinum:				
7110.11.00	Unwrought or in powder form	5%	5%	kg	681.23
7110.19.00	Other	5%	5%	kg	681.251
	Palladium:				
7110.21.00	Unwrought or in powder form	5%	5%	kg	681.241
7110.29.00	Other	5%	5%	kg	681.252
	Rhodium:				
7110.31.00	Unwrought or in powder form	5%	5%	kg	681.242
7110.39.00	Other	5%	5%	kg	681.253
	Iridium, osmium and ruthenium:				
7110.41.00	Unwrought or in powder form	5%	5%	kg	681.243
7110.49.00	Other	5%	5%	kg	681.259
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	5%	5%	kg	681.22
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.				
7112.30.00	Ash containing precious metal or precious metal compounds	5%	5%	kg	289.31
	Other:				
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	5%	kg	289.91
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metal	5%	5%	kg	289.92
7112.99.00	Other	5%	5%	kg	289.99

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	III - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.				
	Of precious metal whether or not plated or clad with precious metal:				
7113.11.00	Of silver, whether or not plated or clad with other precious metal	60%	60%	kg	897.311
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal:				
7113.19.10	Of gold	60%	60%	kg	897.312
7113.19.90	Other	60%	60%	kg	897.313
7113.20.00	Of base metal clad with precious metal	60%	60%	kg	897.314
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.				
	Of precious metal whether or not plated or clad with precious metal:				
7114.11.00	Of silver, whether or not plated or clad with Other precious metal	60%	60%	kg	897.321
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	60%	60%	kg	897.322
7114.20.00	Of base metal clad with precious metal	60%	60%	kg	897.323
71.15	Other articles of precious metal or of metal clad with precious metal.				
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	5%	5%	kg	897.41
7115.90.00	Other	5%	5%	kg	897.49
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).				
7116.10.00	Of natural or cultured pearls	60%	60%	kg	897.331
7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	60%	60%	kg	897.332
71.17	Imitation jewellery.				
	Of base metal, whether or not plated with precious metal:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7117.11.00	Cuff-links and studs	60%	60%	kg	897.211
7117.19.00	Other	60%	60%	kg	897.219
7117.90.00	Other	60%	60%	kg	897.29
71.18	Coin.				
7118.10.00	Coin (other than gold coin), not being legal tender	Free	Free	kg	961.00
7118.90.00	Other:				
7118.90.10	Gold coin	Free	Free	kg	961.02
7118.90.90	Other	Free	Free	kg	961.09

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SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 3210.00, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 6507.00.00;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 8608.00.00) or other articles of Section XVII (vehicles, ships and boats, aircraft);
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or

(n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:
 - (a) Articles of heading 73.07, 73.12, 73.15, 7317.00 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 8310.00.00 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

- (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
 - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
 - (c) A cermet of heading 8113.00.00 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1 mm.



CHAPTER 72
IRON AND STEEL

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2% by weight of carbon and which may contain by weight one or more other elements within the following limits:

- not more than 10% of chromium
- not more than 6% of manganese
- not more than 3% of phosphorus
- not more than 8% of silicon
- a total of not more than 10% of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in

ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements, excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

Alloy steels containing, by weight, 1.2% or less of carbon and 10.5% or more of chromium, with or without other elements.

(f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt

- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

2.01 Em. (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.

(j) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) **Flat-rolled products**

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

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

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

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

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

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

(m) **Other bars and rods**

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

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

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

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

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

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

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

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

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

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel
- more than 0.1% of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and not more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7% or more, 0.6% or more of carbon and 3 to 6% of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1(c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1(c) must each exceed 10% by weight.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	I - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM				
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.				
7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorous	5%	Free	kg	671.21
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorous	5%	Free	kg	671.22
7201.50.00	Alloy pig iron, spiegeleisen:				
7201.50.10	Alloy pig iron	5%	5%	kg	671.231
7201.50.20	Spiegeleisen	5%	5%	kg	671.232
72.02	Ferro-alloys.				
	Ferro-manganese:				
7202.11.00	Containing by weight more than 2% of carbon	5%	Free	kg	671.41
7202.19.00	Other	5%	Free	kg	671.49
	Ferro-silicon:				
7202.21.00	Containing by weight more than 55% of silicon	5%	Free	kg	671.511
7202.29.00	Other	5%	Free	kg	671.519
7202.30.00	Ferro-silico-manganese	5%	Free	kg	671.52
	Ferro-chromium:				
7202.41.00	Containing by weight more than 4% of carbon	5%	Free	kg	671.531
7202.49.00	Other	5%	Free	kg	671.532
7202.50.00	Ferro-silico-chromium	5%	Free	kg	671.54
7202.60.00	Ferro-nickel	5%	Free	kg	671.55
7202.70.00	Ferro-molybdenum	5%	Free	kg	671.591
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	5%	Free	kg	671.592
	Other:				
7202.91.00	Ferro-titanium and ferro-silico-titanium	5%	Free	kg	671.593
7202.92.00	Ferro-vanadium	5%	Free	kg	671.594
7202.93.00	Ferro-niobium	5%	Free	kg	671.595
7202.99.00	Other	5%	Free	kg	671.599
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.				
7203.10.00	Ferrous products obtained by direct reduction of iron ore	10%	10%	kg	671.331

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7203.90.00 72.04	Other Ferrous waste and scrap; remelting scrap ingots of iron or steel.	5%	Free	kg	671.339
7204.10.00	Waste and scrap of cast iron	5%	Free	kg	282.1
7204.21.00	Waste and scrap of alloy steel:				
	Of stainless steel	5%	Free	kg	282.21
7204.29.00	Other	5%	Free	kg	282.29
7204.30.00	Waste and scrap of tinne d iron or steel	5%	Free	kg	282.31
7204.41.00	Other waste and scrap: Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	5%	Free	kg	282.32
7204.49.00	Other	5%	Free	kg	282.39
7204.50.00 72.05	Remelting scrap ingots Granules and powders, of pig iron, spiegeleisen, iron or steel.	5%	Free	kg	282.33
7205.10.00	Granules	5%	Free	kg	671.31
7205.21.00	Powders: Of alloy steel	5%	Free	kg	671.321
7205.29.00	Other	5%	Free	kg	671.329
72.06	II - IRON AND NON-ALLOY STEEL Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).				
7206.10.00	Ingots:				
7206.10.10	Of iron	5%	Free	kg	672.411
7206.10.20	Of non-alloy steel	5%	Free	kg	672.412
7206.90.00	Other:				
7206.90.10	Of iron	5%	Free	kg	672.451
7206.90.90 72.07	Of non-alloy steel Semi-finished products of iron or non-alloy steel.	5%	Free	kg	672.459
7207.11.00	Containing by weight less than 0.25% of carbon: Of rectangular (including square) cross-section, the width measuring less than twice the thickness:				
7207.11.10	Blooms and billets, of non-alloy steel	10%	10%	kg	672.611
7207.11.90	Other	5%	5%	kg	672.619
7207.12.00	Other, of rectangular (other than square) cross-section:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7207.12.10	Blooms and billets, of non-alloy steel	10%	10%	kg	672.621
7207.12.90	Other	5%	5%	kg	672.629
7207.19.00	Other:				
7207.19.10	Blooms and billets, of non-alloy steel	10%	10%	kg	672.691
7207.19.90	Other	5%	5%	kg	672.699
7207.20.00	Containing by weight 0.25% or more of carbon:				
7207.20.10	Blooms and billets, of non-alloy steel	10%	10%	kg	672.71
7207.20.90	Other	5%	5%	kg	672.79
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.				
7208.10.00	In coils, not further worked than hot-rolled, with Patterns in relief:				
7208.10.10	Of a thickness of less than 3 mm	5%	5%	kg	673.11
7208.10.90	Other	5%	5%	kg	673.21
	Other, in coils, not further worked than hot-rolled, pickled:				
7208.25.00	Of a thickness of 4.75 mm or more	5%	5%	kg	673.31
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	kg	673.41
7208.27.00	Of a thickness of less than 3 mm	5%	5%	kg	673.51
	Other, in coils, not further worked than hot-rolled:				
7208.36.00	Of a thickness exceeding 10 mm	5%	5%	kg	673.61
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	kg	673.62
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	kg	673.63
7208.39.00	Of a thickness of less than 3 mm	5%	5%	kg	673.64
7208.40.00	Not in coils, not further worked than hot-rolled, with patterns in relief:				
7208.40.10	Of a thickness of less than 3 mm	5%	5%	kg	673.65
7208.40.90	Other	5%	5%	kg	673.69
	Other, not in coils, not further worked than hot-rolled :				
7208.51.00	Of a thickness exceeding 10 mm	5%	5%	kg	673.71
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	kg	673.72
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	kg	673.73

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7208.54.00	Of a thickness of less than 3 mm	5%	5%	kg	673.74
7208.90.00	Other:				
7208.90.10	Of a thickness of less than 3 mm	5%	5%	kg	673.511
7208.90.90	Other	5%	5%	kg	673.519
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.				
	In coils, not further worked than cold-rolled (cold-reduced):				
7209.15.00	Of a thickness of 3mm or more	5%	5%	kg	673.75
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	5%	kg	673.76
7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	5%	kg	673.77
7209.18.00	Of a thickness of less than 0.5 mm	5%	5%	kg	673.78
	Not in coils, not further worked than cold-rolled (cold reduced):				
7209.25.00	Of a thickness of 3 mm or more	5%	5%	kg	673.85
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	5%	kg	673.86
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	5%	kg	673.87
7209.28.00	Of a thickness of less than 0.5 mm	5%	5%	kg	673.88
7209.90.00	Other:				
7209.90.10	Of a thickness of less than 3 mm	5%	5%	kg	673.521
7209.90.90	Other	5%	5%	kg	673.529
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.				
	Plated or coated with tin:				
7210.11.00	Of a thickness of 0.5 mm or more	5%	5%	kg	674.211
7210.12.00	Of a thickness of less than 0.5 mm	5%	5%	kg	674.212
7210.20.00	Plated or coated with lead, including terne-plate	5%	5%	kg	674.41
7210.30.00	Electrolytically plated or coated with zinc:				
7210.30.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.111
7210.30.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.112
7210.30.90	Other	5%	5%	kg	674.119
	Otherwise plated or coated with zinc:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7210.41.00	Corrugated:				
7210.41.10	Of a thickness of less than 3 mm	15%	15%	kg	674.131
7210.41.90	Other	5%	5%	kg	674.132
7210.49.00	Other:				
7210.49.10	Of a thickness of less than 3 mm	15%	15%	kg	674.133
7210.49.90	Other	5%	5%	kg	674.139
7210.50.00	Plated or coated with chromium oxides or with chromium and chromium oxides	5%	5%	kg	674.42
	Plated or coated with aluminium:				
7210.61.00	Plated or coated with aluminium-zinc alloys:				
7210.61.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.431
7210.61.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.432
7210.61.90	Other	5%	5%	kg	674.433
7210.69.00	Other	5%	5%	kg	674.439
7210.70.00	Painted, varnished or coated with plastics:				
7210.70.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.311
7210.70.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.312
7210.70.90	Other	5%	5%	kg	674.319
7210.90.00	Other:				
7210.90.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.441
7210.90.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.442
7210.90.90	Other	5%	5%	kg	674.449
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.				
	Not further worked than hot-rolled:				
7211.13.00	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	5%	5%	kg	673.91
7211.14.00	Other, of a thickness of 4.75 mm or more	5%	5%	kg	673.92
7211.19.00	Other:				
7211.19.10	Of a thickness of less than 3 mm	5%	5%	kg	673.93
7211.19.90	Other	5%	5%	kg	673.94
	Not further worked than cold-rolled (cold-reduced):				
7211.23.00	Containing by weight less than 0.25% of carbon:				
7211.23.10	Of a thickness of less than 3 mm	5%	5%	kg	673.95
7211.23.90	Other	5%	5%	kg	673.96

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7211.29.00	Other:				
7211.29.10	Of a thickness of less than 3 mm	5%	5%	kg	673.97
7211.29.90	Other	5%	5%	kg	673.99
7211.90.00	Other:				
7211.90.10	Of a thickness of less than 3 mm	5%	5%	kg	673.531
7211.90.90	Other	5%	5%	kg	673.539
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.				
7212.10.00	Plated or coated with tin	5%	5%	kg	674.22
7212.20.00	Electrolytically plated or coated with zinc:				
7212.20.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.121
7212.20.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.122
7212.20.90	Other	5%	5%	kg	674.129
7212.30.00	Otherwise plated or coated with zinc:				
7212.30.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.141
7212.30.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.142
7212.30.90	Other	5%	5%	kg	674.149
7212.40.00	Painted, varnished or coated with plastics:				
7212.40.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.321
7212.40.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.322
7212.40.90	Other	5%	5%	kg	674.329
7212.50.00	Otherwise plated or coated:				
7212.50.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.511
7212.50.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.512
7212.50.90	Other	5%	5%	kg	674.519
7212.60.00	Clad:				
7212.60.10	Of a thickness of less than 3 mm, corrugated	15%	15%	kg	674.521
7212.60.20	Of a thickness of less than 3 mm, other	5%	5%	kg	674.522
7212.60.90	Other	5%	5%	kg	674.529
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.				
7213.10.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process:				
7213.10.10	Of iron	5%	5%	kg	676.211
7213.10.90	Of non-alloy steel	10%	10%	kg	676.219
7213.20.00	Other, of free-cutting steel	10%	10%	kg	676.22
	Other:				
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7213.91.10	Of iron	5%	5%	kg	676.131
7213.91.90	Of non-alloy steel	10%	10%	kg	676.139
7213.99.00	Other:				
7213.99.10	Of iron	5%	5%	kg	676.24
7213.99.90	Of non-alloy steel	10%	10%	kg	676.252
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.				
7214.10.00	Forged:				
7214.10.10	Of iron	5%	5%	kg	676.26
7214.10.20	Of non-alloy steel	5%	5%	kg	676.27
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:				
7214.20.10	Of iron	5%	5%	kg	676.281
7214.20.90	Of non-alloy steel	10%	10%	kg	676.282
7214.30.00	Other, of free-cutting steel	10%	10%	kg	676.283
	Other:				
7214.91.00	Of rectangular (other than square) cross-section:				
7214.91.10	Of iron	5%	5%	kg	676.231
7214.91.90	Of non-alloy steel	10%	10%	kg	676.239
7214.99.00	Other:				
7214.99.10	Of iron	5%	5%	kg	676.41
7214.99.90	Of non-alloy steel	10%	10%	kg	676.42
72.15	Other bars and rods of iron or non-alloy steel.				
7215.10.00	Of free-cutting steel, not further worked than cold-formed or cold-finished	5%	5%	kg	676.43
7215.50.00	Other, not further worked than cold-formed or cold-finished	5%	5%	kg	676.33
7215.90.00	Other:				
7215.90.10	Of iron	5%	5%	kg	676.44
7215.90.90	Of non-alloy steel	5%	5%	kg	676.49
72.16	Angles, shapes and sections of iron or non-alloy steel.				
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	5%	5%	kg	676.811

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	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	5%	5%	kg	676.812
7216.22.00	T sections	5%	5%	kg	676.813
	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of less than 80 mm or more:				
7216.31.00	U sections	5%	5%	kg	676.821
7216.32.00	I sections	5%	5%	kg	676.822
7216.33.00	H sections	5%	5%	kg	676.823
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	5%	5%	kg	676.824
7216.50.00	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:				
7216.50.10	Angles, of non-alloy steel	10%	10%	kg	676.831
7216.50.90	Other	5%	5%	kg	676.839
	Angles, shapes and sections, not further worked than cold-formed or cold-finished:				
	Obtained from flat-rolled products:				
7216.61.00	Angles, of non-alloy steel	10%	10%	kg	676.841
7216.61.10	Other	5%	5%	kg	676.842
7216.69.00	Other:				
7216.69.10	Angles, of non-alloy steel	10%	10%	kg	676.843
7216.69.90	Other	5%	5%	kg	676.849
7216.91.00	Other: Cold-formed or cold-finished from flat-rolled products:				
7216.91.10	Angles, of non-alloy steel	10%	10%	kg	676.851
7216.91.90	Other	5%	5%	kg	676.852
7216.99.00	Other	5%	5%	kg	676.859
72.17	Wire of iron or non-alloy steel.				
7217.10.00	Not plated or coated, whether or not polished:				
7217.10.10	Of iron	5%	5%	kg	678.11
7217.10.90	Of non-alloy steel	10%	10%	kg	678.12
7217.20.00	Plated or coated with zinc	5%	5%	kg	678.13
7217.30.00	Plated or coated with other base metals	5%	5%	kg	678.14
7217.90.00	Other	5%	5%	kg	678.19

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
	III - STAINLESS STEEL				
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.				
7218.10.00	Ingots and other primary forms	5%	Free	kg	672.47
	Other:				
7218.91.00	Of rectangular (other than square) cross-section	5%	Free	kg	672.811
7218.99.00	Other	5%	Free	kg	672.819
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.				
	Not further worked than hot-rolled, in coils:				
7219.11.00	Of a thickness exceeding 10 mm	5%	5%	kg	675.311
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	kg	675.312
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	kg	675.32
7219.14.00	Of a thickness of less than 3 mm	5%	5%	kg	675.33
	Not further worked than hot-rolled, not in coils:				
7219.21.00	Of a thickness exceeding 10 mm	5%	5%	kg	675.341
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	5%	kg	675.342
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	kg	675.35
7219.24.00	Of a thickness of less than 3 mm	5%	5%	kg	675.36
	Not further worked than cold-rolled (cold-reduced):				
7219.31.00	Of a thickness of 4.75 mm or more	5%	5%	kg	675.51
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	5%	kg	675.52
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	5%	kg	675.53
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	5%	kg	675.54
7219.35.00	Of a thickness of less than 0.5 mm	5%	5%	kg	675.55
7219.90.00	Other	5%	5%	kg	675.71
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.				
	Not further worked than hot-rolled:				
7220.11.00	Of a thickness of 4.75 mm or more	5%	5%	kg	675.37
7220.12.00	Of a thickness of less than 4.75 mm	5%	5%	kg	675.38
7220.20.00	Not further worked than cold-rolled (cold-reduced)	5%	5%	kg	675.56

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7220.90.00	Other	5%	5%	kg	675.72
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	5%	kg	676.15
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.				
	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:				
7222.11.00	Of circular cross-section	5%	5%	kg	676.251
7222.19.00	Other	5%	5%	kg	676.259
7222.20.00	Bars and rods, not further worked than cold-formed or cold-finished	5%	5%	kg	676.51
7222.30.00	Other bars and rods	5%	5%	kg	676.59
7222.40.00	Angles, shapes and sections:				
7222.40.10	Angles	5%	5%	kg	676.871
7222.40.20	Shapes and sections	5%	5%	kg	676.872
7223.00.00	Wire of stainless steel.	5%	Free	kg	678.21
	IV -OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL				
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.				
7224.10.00	Ingots and other primary forms	5%	Free	kg	672.49
7224.90.00	Other	5%	Free	kg	672.82
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.				
	Of silicon-electrical steel:				
7225.11.00	Grain-oriented	5%	5%	kg	675.111
7225.19.00	Other	5%	5%	kg	675.119
7225.30.00	Other, not further worked than hot-rolled, in coils	5%	5%	kg	675.41
7225.40.00	Other, not further worked than hot-rolled, not in coils	5%	5%	kg	675.42
7225.50.00	Other, not further worked than cold-rolled (cold-reduced)	5%	5%	kg	675.61
	Other:				
7225.91.00	Electrolytically plated or coated with zinc	5%	5%	kg	675.731
7225.92.00	Otherwise plated or coated with zinc	5%	5%	kg	675.732
7225.99.00	Other	5%	5%	kg	675.733

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.				
	Of silicon-electrical steel:				
7226.11.00	Grain-oriented	5%	5%	kg	675.121
7226.19.00	Other	5%	5%	kg	675.129
7226.20.00	Of high speed steel	5%	5%	kg	675.22
	Other:				
7226.91.00	Not further worked than hot-rolled	5%	5%	kg	675.43
7226.92.00	Not further worked than cold-rolled (cold-reduced)	5%	5%	kg	675.62
7226.99.00	Other	5%	5%	kg	675.749
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.				
7227.10.00	Of high speed steel	5%	5%	kg	676.61
7227.20.00	Of silico-manganese steel	5%	5%	kg	676.62
7227.90.00	Other	5%	5%	kg	676.69
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.				
7228.10.00	Bars and rods, of high speed steel	5%	5%	kg	676.71
7228.20.00	Bars and rods, of silico-manganese steel	5%	5%	kg	676.72
7228.30.00	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	5%	kg	676.29
7228.40.00	Other bars and rods, not further worked than forged	5%	5%	kg	676.46
7228.50.00	Other bars and rods, not further worked than cold-formed or cold-finished	5%	5%	kg	676.39
7228.60.00	Other bars and rods	5%	5%	kg	676.47
7228.70.00	Angles, shapes and sections:				
7228.70.10	Angles	5%	5%	kg	676.881
7228.70.20	Shapes and sections	5%	5%	kg	676.882
7228.80.00	Hollow drill bars and rods	5%	5%	kg	676.48
72.29	Wire of other alloy steel.				
7229.20.00	Of silico-manganese steel	5%	5%	kg	678.292
7229.90.00	Other	5%	5%	kg	678.299

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CHAPTER 73

ARTICLES OF IRON OR STEEL

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.				
7301.10.00	Sheet piling	5%	Free	kg	676.861
7301.20.00	Angles, shapes and sections	5%	5%	kg	676.862
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.				
7302.10.00	Rails	5%	5%	kg	677.01
7302.30.00	Switch blades, crossing frogs, point rods and other crossing pieces	5%	5%	kg	677.092
7302.40.00	Fish-plates and sole plates	5%	5%	kg	677.093
7302.90.00	Other	5%	5%	kg	677.099
7303.00.00	Tubes, pipes and hollow profiles, of cast iron.	5%	Free	kg	679.11
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.				
	Line pipe of a kind used for oil or gas pipelines:				
7304.11.00	Of stainless steel	5%	5%	kg	679.121
7304.19.00	Other	5%	5%	kg	679.129
	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:				
7304.22.00	Drill pipe of stainless steel	5%	5%	kg	679.131
7304.23.00	Other drill pipe	5%	5%	kg	679.132
7304.24.00	Other, of stainless steel	5%	5%	kg	679.133
7304.29.00	Other	5%	5%	kg	679.139
	Other, of circular cross-section, of iron or non-alloy steel:				
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	5%	5%	kg	679.141
7304.39.00	Other	5%	5%	kg	679.149
	Other, of circular cross-section, of stainless steel:				
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	5%	5%	kg	679.151

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7304.49.00	Other	5%	5%	kg	679.159
	Other, of circular cross-section, of other alloy steel:				
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	5%	5%	kg	679.161
7304.59.00	Other	5%	5%	kg	679.169
7304.90.00	Other	5%	5%	kg	679.17
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.				
	Line pipe of a kind used for oil or gas pipelines:				
7305.11.00	Longitudinally submerged arc welded	5%	5%	kg	679.311
7305.12.00	Other, longitudinally welded	5%	5%	kg	679.312
7305.19.00	Other	5%	5%	kg	679.319
7305.20.00	Casing of a kind used in drilling for oil or gas	5%	5%	kg	679.32
	Other, welded:				
7305.31.00	Longitudinally welded	5%	5%	kg	679.331
7305.39.00	Other	5%	5%	kg	679.339
7305.90.00	Other	5%	5%	kg	679.39
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.				
	Line pipe of a kind used for oil or gas pipelines:				
7306.11.00	Welded, of stainless steel	5%	5%	kg	679.411
7306.19.00	Other	5%	5%	kg	679.419
	Casing and tubing of a kind used in drilling for oil or gas:				
7306.21.00	Welded, of stainless steel	5%	5%	kg	679.421
7306.29.00	Other	5%	5%	kg	671.429
7306.30.00	Other, welded, of circular cross-section, of iron or non-alloy steel	5%	5%	kg	679.431
7306.40.00	Other, welded, of circular cross-section, of stainless steel	5%	5%	kg	679.432
7306.50.00	Other, welded, of circular cross-section, of other alloy steel	5%	5%	kg	679.433
	Other, welded, of non-circular cross-section:				
7306.61.00	Of square or rectangular cross-section	5%	5%	kg	679.441
7306.69.00	Of other non-circular cross-section	5%	5%	kg	679.449
7306.90.00	Other	5%	5%	kg	679.49

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.				
	Cast fittings:				
7307.11.00	Of non-malleable cast iron	5%	5%	kg	679.51
7307.19.00	Other	5%	5%	kg	679.52
	Other, of stainless steel:				
7307.21.00	Flanges	5%	5%	kg	679.53
7307.22.00	Threaded elbows, bends and sleeves	5%	5%	kg	679.54
7307.23.00	Butt welding fittings	5%	5%	kg	679.55
7307.29.00	Other	5%	5%	kg	679.56
	Other:				
7307.91.00	Flanges	5%	5%	kg	679.591
7307.92.00	Threaded elbows, bends and sleeves	5%	5%	kg	679.592
7307.93.00	Butt welding fittings	5%	5%	kg	679.593
7307.99.00	Other	5%	5%	kg	679.599
73.08	Structures (excluding prefabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.				
7308.10.00	Bridges and bridge-sections	5%	5%	kg and mt	691.11
7308.20.00	Towers and lattice masts	5%	5%	kg and mt	691.12
7308.30.00	Doors, windows and their frames and thresholds for doors	5%	5%	kg and mt	691.13
7308.40.00	Equipment for scaffolding, shuttering, propping or pit-propping	5%	5%	kg and mt	691.14
7308.90.00	Other	5%	5%	kg and mt	691.19
7309.00	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.				
7309.00.10	Petrol, oil and gas tanks	5%	5%	kg	692.111
7309.00.20	Water tanks	5%	5%	kg	692.112
7309.00.90	Other	5%	5%	kg	692.119

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7310.10.00	Of a capacity of 50 litres or more	5%	5%	kg	692.411
7310.21.00	Of a capacity of less than 50 litres: Cans which are to be closed by soldering or crimping	15%	15%	kg	692.412
7310.29.00	Other	5%	5%	kg	692.419
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	5%	5%	kg	692.43
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.				
7312.10.00	Stranded wire, ropes and cables:				
7312.10.10	Stranded wire	15%	15%	kg	693.111
7312.10.20	Cables	15%	15%	kg	693.112
7312.10.30	Ropes	5%	5%	kg	693.113
7312.90.00	Other	5%	5%	kg	693.119
7313.00	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.				
7313.00.10	Barbed wire, of iron or steel	15%	15%	kg	693.21
7313.00.90	Other	15%	15%	kg	693.29
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.				
7314.12.00	Woven cloth: Endless bands for machinery, of stainless steel	15%	15%	kg	693.511
7314.14.00	Other woven cloth, of stainless steel	15%	15%	kg	693.513
7314.19.00	Other:				
7314.19.10	Gauze	15%	15%	kg	693.514
7314.19.90	Other	15%	15%	kg	693.515
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 ² or more:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7314.20.10	Grill	15%	15%	kg	693.516
7314.20.90	Other	15%	15%	kg	693.517
	Other grill, netting and fencing, welded at the intersection:				
7314.31.00	Plated or coated with zinc:				
7314.31.10	Grill	15%	15%	kg	693.518
7314.31.90	Other	15%	15%	kg	693.5191
7314.39.00	Other	15%	15%	kg	693.5192
	Other cloth, grill, netting and fencing:				
7314.41.00	Plated or coated with zinc:				
7314.41.10	Grill	15%	15%	kg	693.5193
7314.41.90	Other	15%	15%	kg	693.5194
7314.42.00	Coated with plastics:				
7314.42.10	Grill	15%	15%	kg	693.5195
7314.42.90	Other	15%	15%	kg	693.5196
7314.49.00	Other	15%	15%	kg	693.5197
7314.50.00	Expanded metal	5%	5%	kg	693.5199
73.15	Chain and parts thereof, of iron or steel.				
	Articulated link chain and parts thereof:				
7315.11.00	Roller chain	5%	5%	kg	748.31
7315.12.00	Other chain	5%	5%	kg	748.32
7315.19.00	Parts	5%	5%	kg	748.39
7315.20.00	Skid chain	5%	5%	kg	699.21
	Other chain:				
7315.81.00	Stud-link	5%	5%	kg	699.221
7315.82.00	Other, welded link	5%	5%	kg	699.222
7315.89.00	Other	5%	5%	kg	699.223
7315.90.00	Other parts	5%	5%	kg	699.229
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	5%	5%	kg	699.61
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.				
7317.00.10	Masonry and roofing nails	5%	5%	kg	694.11
7317.00.20	Other nails	15%	15%	kg	694.12
7317.00.30	Tacks	5%	5%	kg	694.13
7317.00.40	Staples	15%	15%	kg	694.14
7317.00.90	Other	5%	5%	kg	694.19

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.				
	Threaded articles:				
7318.11.00	Coach screws	5%	5%	kg	694.211
7318.12.00	Other wood screws	5%	5%	kg	694.212
7318.13.00	Screw hooks and screw rings	5%	5%	kg	694.213
7318.14.00	Self-tapping screws	5%	5%	kg	694.214
7318.15.00	Other screws and bolts, whether or not with their nuts or washers	5%	5%	kg	694.215
7318.16.00	Nuts	5%	5%	kg	694.216
7318.19.00	Other	5%	5%	kg	694.219
	Non-threaded articles:				
7318.21.00	Spring washers and other lock washers	5%	5%	kg	694.221
7318.22.00	Other washers	5%	5%	kg	694.222
7318.23.00	Rivets	5%	5%	kg	694.223
7318.24.00	Cotters and cotter-pins	5%	5%	kg	694.224
7318.29.00	Other	5%	5%	kg	694.229
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.				
7319.20.00	Safety pins	5%	5%	kg	699.321
7319.30.00	Other pins:				
7319.30.10	Ordinary pins	15%	15%	kg	699.322
7319.30.90	Other	5%	5%	kg	699.329
7319.90.00	Other:				
7319.90.10	Sewing, darning or embroidery needles	5%	5%	kg	699.311
7319.90.90	Other	5%	5%	kg	699.319
73.20	Springs and leaves for springs, of iron or steel.				
	Leaf-springs and leaves therefor:				
7320.10.00	Leaf-springs and leaves therefor:				
7320.10.10	For road motor vehicles	10%	10%	kg	699.411
7320.10.90	Other	5%	5%	kg	699.412
7320.20.00	Helical springs:				
7320.20.10	For road motor vehicles	10%	10%	kg	699.413
7320.20.90	Other	5%	5%	kg	699.414
7320.90.00	Other:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7320.90.10	For road motor vehicles	10%	10%	kg	699.415
7320.90.90	Other	5%	5%	kg	699.419
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.				
	Cooking appliances and plate warmers:				
	For gas fuel or for both gas and other fuels:				
7321.11.00	Stoves and ranges	20%	20%	kg and u	697.311
7321.11.10	Cookers	20%	20%	kg and u	697.312
7321.11.20	Barbecues	20%	20%	kg and u	697.313
7321.11.30	Other	20%	20%	kg and u	697.314
7321.11.90	Other	20%	20%	kg and u	697.314
7321.12.00	For liquid fuel:				
7321.12.10	Stoves and ranges	20%	20%	kg and u	697.315
7321.12.20	Cookers	20%	20%	kg and u	697.316
7321.12.30	Barbecues	20%	20%	kg and u	697.317
7321.12.90	Other	20%	20%	kg and u	697.318
7321.19.00	Other, including appliances for solid fuel:				
7321.19.10	Stoves and ranges	20%	20%	kg and u	697.3191
7321.19.20	Cookers	20%	20%	kg and u	697.3192
7321.19.30	Barbecues	20%	20%	kg and u	697.3193
7321.19.90	Other	20%	20%	kg and u	697.3199
	Other appliances:				
7321.81.00	For gas fuel or for both gas and other fuels	20%	20%	kg and u	697.321
7321.82.00	For liquid fuel	20%	20%	kg and u	697.322
7321.89.00	Other, including appliances for solid fuel	20%	20%	kg and u	697.323
7321.90.00	Parts	5%	5%	kg	697.33
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.				
	Radiators and parts thereof:				
7322.11.00	Of cast iron	5%	5%	kg	812.111
7322.19.00	Other	5%	5%	kg	812.119
7322.90.00	Other	5%	5%	kg	812.15

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.				
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:				
7323.10.10	Iron or steel wool	20%	20%	kg	697.441
7323.10.20	Pot scourers and scouring or polishing pads	20%	20%	kg	697.442
7323.10.90	Other	20%	20%	kg	697.449
	Other:				
7323.91.00	Of cast iron, not enamelled	20%	20%	kg	697.411
7323.92.00	Of cast iron, enamelled	20%	20%	kg	697.412
7323.93.00	Of stainless steel:				
7323.93.10	Baking pans	20%	20%	kg	697.4131
7323.93.20	Buckets	20%	20%	kg	697.4132
7323.93.30	Dust bins	20%	20%	kg	697.4133
7323.93.40	Funnels	20%	20%	kg	697.4134
7323.93.50	Watering-cans	20%	20%	kg	697.4135
7323.93.60	Clothes hangers	20%	20%	kg	697.4136
7323.93.70	Letter boxes	20%	20%	kg	697.4137
7323.93.80	Parts	5%	5%	kg	697.4138
7323.93.90	Other	20%	20%	kg	697.4139
7323.94.00	Of iron (other than cast iron) or steel, enamelled:				
7323.94.10	Baking pans	20%	20%	kg	697.4141
7323.94.20	Buckets	20%	20%	kg	697.4142
7323.94.30	Dust bins	20%	20%	kg	697.4143
7323.94.40	Funnels	20%	20%	kg	697.4144
7323.94.50	Watering-cans	20%	20%	kg	697.4145
7323.94.60	Clothes hangers	20%	20%	kg	697.4146
7323.94.70	Letter boxes	20%	20%	kg	697.4147
7323.94.80	Parts	5%	5%	kg	697.4148
7323.94.90	Other	20%	20%	kg	697.4149
7323.99.00	Other	20%	20%	kg	697.419
73.24	Sanitary ware and parts thereof, of iron or steel.				
7324.10.00	Sinks and wash basins, of stainless steel	5%	5%	kg	697.511
	Baths:				
7324.21.00	Of cast iron, whether or not enamelled	5%	5%	kg	697.512
7324.29.00	Other	5%	5%	kg	697.513
7324.90.00	Other, including parts:				
7324.90.10	Parts of sinks and wash basins	5%	5%	kg	697.517
7324.90.20	Parts of other sanitary ware	5%	5%	kg	697.518

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7324.90.90	Other	5%	5%	kg	697.519
73.25	Other cast articles of iron or steel.				
7325.10.00	Of non-malleable cast iron	20%	20%	kg	699.62
	Other:				
7325.91.00	Grinding balls and similar articles for mills	5%	5%	kg	699.631
7325.99.00	Other	20%	20%	kg	699.639
73.26	Other articles of iron or steel.				
	Forged or stamped, but not further worked:				
7326.11.00	Grinding balls and similar articles for mills	5%	5%	kg	699.651
7326.19.00	Other	20%	20%	kg	699.659
7326.20.00	Articles of iron or steel wire	20%	20%	kg	699.67
7326.90.00	Other:				
7326.90.10	Handcuffs	20%	20%	kg	699.691
7326.90.90	Other	20%	20%	kg	699.699

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CHAPTER 74

COPPER AND ARTICLES THEREOF

Note.

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

(a) **Refined copper**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element	Limiting content % by weight
Ag Silver	0.25
As Arsenic	0.5
Cd Cadmium	1.3
Cr Chromium	1.4
Mg Magnesium	0.8
Pb Lead	1.5
S Sulphur	0.7
Sn Tin	0.8
Te Tellurium	0.8
Zn Zinc	1
Zr Zirconium	0.3
Other elements *, each	0.3

*Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

(d) **Bars and rods**

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) **Profiles**

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

(f) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) **Tubes and pipes**

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

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7401.00.00	Copper mattes; cement copper (precipitated copper).	5%	Free	kg	283.2
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	5%	Free	kg	682.11
74.03	Refined copper and copper alloys, unwrought.				
	Refined copper:				
7403.11.00	Cathodes and sections of cathodes	5%	Free	kg	682.121
7403.12.00	Wire-bars	5%	Free	kg	682.122
7403.13.00	Billets	5%	Free	kg	682.123
7403.19.00	Other	5%	Free	kg	682.129
	Copper alloys:				
7403.21.00	Copper-zinc base alloys (brass)	5%	Free	kg	682.141
7403.22.00	Copper-tin base alloys (bronze)	5%	Free	kg	682.142
7403.29.00	Other copper alloys (other than master alloys of heading No. 7405.00.00)	5%	Free	kg	682.149
7404.00.00	Copper waste and scrap.	5%	Free	kg	288.21
7405.00.00	Master alloys of copper.	5%	Free	kg	682.13
74.06	Copper powders and flakes.				
7406.10.00	Powders of non-lamellar structure	5%	Free	kg	682.621
7406.20.00	Powders of lamellar structure; flakes	5%	Free	kg	682.622
74.07	Copper bars, rods and profiles.				
7407.10.00	Of refined copper	5%	Free	kg	682.31
	Of copper alloys:				
7407.21.00	Of copper-zinc base alloys (brass)	5%	Free	kg	682.321
7407.29.00	Other	5%	Free	kg	682.329
74.08	Copper wire.				
	Of refined copper:				
7408.11.00	Of which the maximum cross-sectional dimension exceeds 6 mm	5%	Free	kg	682.411
7408.19.00	Other	5%	Free	kg	682.419
	Of copper alloys:				
7408.21.00	Of copper-zinc base alloys (brass)	5%	Free	kg	682.421
7408.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	kg	682.422
7408.29.00	Other	5%	Free	kg	682.429
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7409.11.00	Of refined copper: In coils	5%	Free	kg	682.511
7409.19.00	Other	5%	Free	kg	682.519
7409.21.00	Of copper-zinc base alloys (brass): In coils	5%	Free	kg	682.521
7409.29.00	Other	5%	Free	kg	682.522
7409.31.00	Of copper-tin base alloys (bronze): In coils	5%	Free	kg	682.523
7409.39.00	Other	5%	Free	kg	682.524
7409.40.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	Free	kg	682.525
7409.90.00	Of other copper alloys	5%	Free	kg	682.529
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.				
	Not backed:				
7410.11.00	Of refined copper	5%	5%	kg	682.611
7410.12.00	Of copper alloys	5%	5%	kg	682.612
	Backed:				
7410.21.00	Of refined copper	5%	5%	kg	682.613
7410.22.00	Of copper alloys	5%	5%	kg	682.614
74.11	Copper tubes and pipes.				
7411.10.00	Of refined copper	5%	5%	kg	682.711
	Of copper alloys:				
7411.21.00	Of copper-zinc base alloys (brass)	5%	Free	kg	682.712
7411.22.00	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	5%	kg	682.713
7411.29.00	Other	5%	Free	kg	682.714
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).				
7412.10.00	Of refined copper	5%	Free	kg	682.725
7412.20.00	Of copper alloys	5%	Free	kg	682.726
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	5%	5%	kg	693.12
[74.14]					

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.				
7415.10.00	Nails and tacks, drawing pins, staples and similar articles	5%	5%	kg	694.31
	Other articles, not threaded:				
7415.21.00	Washers (including spring washers)	5%	5%	kg	694.321
7415.29.00	Other	5%	5%	kg	694.329
	Other threaded articles:				
7415.33.00	Screws; bolts and nuts	5%	5%	kg	694.333
7415.39.00	Other	5%	5%	kg	694.339
[74.16] [74.17] 74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.				
	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%	20%	kg	697.421
7418.19.00	Other	20%	20%	kg	697.429
7418.20.00	Sanitary ware and parts thereof	20%	20%	kg	697.52
74.19	Other articles of copper.				
7419.10.00	Chain and parts thereof	5%	5%	kg	699.71
	Other:				
7419.91.00	Cast, moulded, stamped or forged, but not further worked	5%	5%	kg	699.731
7419.99.00	Other:				
7419.99.10	Copper springs	5%	5%	kg	699.732
7419.99.90	Other	5%	5%	kg	699.739

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CHAPTER 75

NICKEL AND ARTICLES THEREOF

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5%, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

(b) Nickel alloys

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5%,
 - (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
 - (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7508.10.00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.				
7501.10.00	Nickel mattes	5%	Free	kg	284.211
7501.20.00	Nickel oxide sinters and other intermediate products of nickel metallurgy	5%	Free	kg	284.212
75.02	Unwrought nickel.				
7502.10.00	Nickel, not alloyed	5%	Free	kg	683.11
7502.20.00	Nickel alloys	5%	Free	kg	683.12
7503.00.00	Nickel waste and scrap.	5%		kg	288.22
7504.00.00	Nickel powders and flakes.	5%	Free	kg	683.23
75.05	Nickel bars, rods, profiles and wire.		Free		
	Bars, rods and profiles:				
7505.11.00	Of nickel, not alloyed	5%	Free	kg	683.211
7505.12.00	Of nickel alloys	5%	Free	kg	683.212
	Wire:				
7505.21.00	Of nickel, not alloyed	5%	Free	kg	683.213
7505.22.00	Of nickel alloys	5%	Free	kg	683.214
75.06	Nickel plates, sheets, strip and foil.				
7506.10.00	Of nickel, not alloyed	5%	5%	kg	683.241
7506.20.00	Of nickel alloys	5%	5%	kg	683.242
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).				
	Tubes and pipes:				
7507.11.00	Of nickel, not alloyed	5%	5%	kg	683.221
7507.12.00	Of nickel alloys	5%	5%	kg	683.222
7507.20.00	Tube or pipe fittings	5%	5%	kg	683.223
75.08	Other articles of nickel.				
7508.10.00	Cloth, grill and netting, of nickel wire	5%	5%	kg	699.751
7508.90.00	Other:				
7508.90.10	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	5%	5%	kg	699.752
7508.90.90	Other	5%	5%	kg	699.759



CHAPTER 76
ALUMINIUM AND ARTICLES THEREOF

Note.

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

- (a) **Bars and rods**

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

- (b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms,

which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content% by weight
Fe + Si (iron plus silicon) Other elements ⁽¹⁾ , each	1 0.1 ⁽²⁾

- | |
|--|
| <p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.</p> |
|--|

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
 - (ii) the total content by weight of such other elements exceeds 1%.
2. Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subheading 7616.91.00 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
76.01	Unwrought aluminium.				
7601.10.00	Aluminium, not alloyed	5%	Free	kg	684.11
7601.20.00	Aluminium alloys	5%	Free	kg	684.12
7602.00.00	Aluminium waste and scrap.	5%	Free	kg	288.23
76.03	Aluminium powders and flakes.				
7603.10.00	Powders of non-lamellar structure	5%	Free	kg	684.251
7603.20.00	Powders of lamellar structure; flakes	5%	Free	kg	684.252
76.04	Aluminium bars, rods and profiles.				
7604.10.00	Of aluminium, not alloyed	15%	15%	kg	684.211
	Of aluminium alloys:				
7604.21.00	Hollow profiles	15%	15%	kg	684.212
7604.29.00	Other	15%	15%	kg	684.219
76.05	Aluminium wire.				
	Of aluminium, not alloyed:				
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	kg	684.223
7605.19.00	Other	5%	Free	kg	684.221
	Of aluminium alloys:				
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	Free	kg	684.222
7605.29.00	Other	5%	Free	kg	684.229
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.				
	Rectangular (including square):				
	Of aluminium, not alloyed:				
7606.11.00	Flat sheets	5%	5%	kg	684.231
7606.11.20	Corrugated sheets	5%	5%	kg	684.232
	Of aluminium alloys:				
7606.12.00	Flat sheets	5%	5%	kg	684.233
7606.12.10	Flat sheets	5%	5%	kg	684.233
7606.12.20	Corrugated sheets	5%	5%	kg	684.234
	Other:				
7606.91.00	Of aluminium, not alloyed	5%	5%	kg	684.235
7606.92.00	Of aluminium alloys	5%	5%	kg	684.236
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.				
	Not backed:				
7607.11.00	Rolled but not further worked	5%	Free	kg	684.241
7607.19.00	Other	5%	Free	kg	684.242

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7607.20.00 76.08	Backed Aluminium tubes and pipes.	5%	5%	kg	684.243
7608.10.00	Of aluminium, not alloyed	15%	15%	kg	684.261
7608.20.00	Of aluminium alloys	15%	15%	kg	684.262
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	5%	kg	684.27
76.10	Aluminium structures (excluding pre-fabricated buildings of heading 9406.00) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.				
7610.10.00	Doors, windows and their frames and thresholds for doors	10%	10%	kg	691.21
7610.90.00	Other:				
7610.90.10	Complete structures	10%	10%	kg	691.291
7610.90.90	Other	5%	5%	kg	691.299
7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7611.00.10	Water storage tanks	10%	10%	kg	692.121
7611.00.90	Other	5%	5%	kg	692.129
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.				
7612.10.00	Collapsible tubular containers:				
7612.10.10	Cans	5%	5%	kg	692.421
7612.10.90	Other	5%	5%	kg	692.422
7612.90.00	Other:				
7612.90.10	Cans	5%	5%	kg	692.423

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
7612.90.90	Other	5%	5%	kg	692.429
7613.00.00	Aluminium containers for compressed or liquefied gas.	5%	5%	kg	692.44
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.				
7614.10.00	With steel core	5%	5%	kg	693.131
7614.90.00	Other	5%	5%	kg	693.139
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, or aluminium.				
	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%	20%	kg	697.431
7615.19.00	Other:				
7615.19.10	Saucepans	20%	20%	kg	697.432
7615.19.20	Baking, stew and frying pans	20%	20%	kg	697.433
7615.19.30	Other table, kitchen or household articles	20%	20%	kg	697.434
7615.19.40	Parts of the goods of subheadings 7615.19.10, 7615.19.20 and 7615.19.30	5%	5%	kg	697.435
7615.19.90	Other	20%	20%	kg	697.439
7615.20.00	Sanitary ware and parts thereof:				
7615.20.10	Sanitary ware	20%	20%	kg	697.531
7615.20.20	Parts	5%	5%	kg	697.532
76.16	Other articles of aluminium.				
7616.10.00	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	5%	kg	694.4
	Other:				
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	5%	5%	kg	699.791
7616.99.00	Other:				
7616.99.10	Expanded metal	5%	5%	kg	699.792
7616.99.90	Other	5%	5%	kg	699.799

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CHAPTER 77

(RESERVED FOR POSSIBLE FUTURE USE IN THE HARMONISED SYSTEM)

CHAPTER 78

LEAD AND ARTICLES THEREOF

Note.

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

- (a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
78.01	Unwrought lead.				
7801.10.00	Refined lead	5%	Free	kg	685.12
	Other:				
7801.91.00	Containing by weight antimony as the principal other element	5%	Free	kg	685.111
7801.99.00	Other	5%	Free	kg	685.119
7802.00.00	Lead waste and scrap.	5%	Free	kg	288.24
[78.03]					
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.				
	Plates, sheets, strip and foil:				
7804.11.00	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	5%	5%	kg	685.221
7804.19.00	Other	5%	5%	kg	685.222
7804.20.00	Powders and flakes	5%	5%	kg	685.223
[78.05]					
7806.00	Other articles of lead.				
7806.00.10	Lead bars, rods, profiles and wire	5%	5%	kg	685.21
7806.00.20	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	5%	kg	685.24
7806.00.90	Other	5%	5%	kg	699.76

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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**

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

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

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

Heading 7905.00.00 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.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
79.01	Unwrought zinc.				
	Zinc, not alloyed:				
7901.11.00	Containing by weight 99.99% or more of zinc	5%	Free	kg	686.111
7901.12.00	Containing by weight less than 99.99% of zinc	5%	Free	kg	686.112
7901.20.00	Zinc alloys	5%	Free	kg	686.12
7902.00.00	Zinc waste and scrap.	5%	Free	kg	288.25
79.03	Zinc dust, powders and flakes.				
7903.10.00	Zinc dust	5%	Free	kg	686.331
7903.90.00	Other	5%		kg	686.339
7904.00.00	Zinc bars, rods, profiles and wire.	5%	Free	kg	686.31
7905.00.00	Zinc plates, sheets, strip and foil.	5%	5%	kg	686.32
[79.06]					
7907.00	Other articles of zinc.				
7907.00.10	Gutters, roof capping, skylight frames and other fabricated building components	5%	5%	kg	699.771
7907.00.20	Zinc tubes, pipes, and tube or pipe fittings (for example, couplings, elbows, sleeves)	5%	5%	kg	686.34
7907.00.90	Other	5%	5%	kg	699.779

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CHAPTER 80
TIN AND ARTICLES THEREOF

Note.

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

- (a) **Bars and rods**

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

- (b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

TABLE - Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1%; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV4
80.01	Unwrought tin.				
8001.10.00	Tin, not alloyed	5%	Free	kg	687.11
8001.20.00	Tin alloys	5%	Free	kg	687.12
8002.00.00	Tin waste and scrap.	5%	Free	kg	288.26
8003.00.00	Tin bars, rods, profiles and wire.	5%	Free	kg	687.21
[80.04]					
[80.05]					
[80.06]					
8007.00	Other articles of tin.				
8007.00.10	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	5%	5%	kg	699.781
8007.00.20	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.	5%	5%	kg	699.782
8007.00.30	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	5%	5%	kg	699.783
8007.00.90	Other	5%	5%	kg	699.789

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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.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.				
8101.10.00	Powders	5%	Free	kg	689.111
	Other:				
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	5%	Free	kg	689.113
8101.96.00	Wire	5%	Free	kg	689.916
8101.97.00	Waste and scrap	5%	Free	kg	689.915
8101.99.00	Other	5%	Free	kg	689.919
81.02	Molybdenum and articles thereof, including waste and scrap.				
8102.10.00	Powders	5%	Free	kg	689.121
	Other:				
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	Free	kg	689.123
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5%	Free	kg	689.921
8102.96.00	Wire	5%	Free	kg	689.922
8102.97.00	Waste and scrap	5%	Free	kg	689.923
8102.99.00	Other	5%	Free	kg	699.929
81.03	Tantalum and articles thereof, including waste and scrap.				
8103.20.00	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5%	Free	kg	699.23
8103.30.00	Waste and scrap	5%	Free	kg	689.992
8103.90.00	Other	5%	Free	kg	699.93
81.04	Magnesium and articles thereof, including waste and scrap.				
	Unwrought magnesium:				
8104.11.00	Containing at least 99.8% by weight of magnesium	5%	Free	kg	689.151
8104.19.00	Other	5%	Free	kg	689.159
8104.20.00	Waste and scrap	5%	Free	kg	689.14
8104.30.00	Raspings, turnings and granules, graded according to size; powders	5%	Free	kg	699.941
8104.90.00	Other:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
8104.90.10	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size; powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	5%	Free	kg	699.942
8104.90.90	Other	5%	Free	kg	699.949
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.				
8105.20.00	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5%	Free	kg	689.87
8105.30.00	Waste and scrap	5%	Free	kg	689.811
8105.90.00	Other	5%	Free	kg	699.81
8106.00.00	Bismuth and articles thereof, including waste and scrap.	5%	Free	kg	689.92
81.07	Cadmium and articles thereof, including waste and scrap.				
8107.20.00	Unwrought cadmium; powders	5%	Free	kg	689.821
8107.30.00	Waste and scrap	5%	Free	kg	689.822
8107.90.00	Other	5%	Free	kg	699.83
81.08	Titanium and articles thereof, including waste and scrap.				
8108.20.00	Unwrought titanium; powders	5%	Free	kg	689.831
8108.30.00	Waste and scrap	5%	Free	kg	689.833
8108.90.00	Other	5%	Free	kg	699.85
81.09	Zirconium and articles thereof, including waste and scrap.				
8109.20.00	Unwrought zirconium; powders	5%	Free	kg	689.84
8109.30.00	Waste and scrap	5%	Free	kg	689.844
8109.90.00	Other	5%	Free	kg	689.87
81.10	Antimony and articles thereof, including waste and scrap.				
8110.10.00	Unwrought antimony; powders	5%	Free	kg	689.85
8110.20.00	Waste and scrap	5%	Free	kg	689.86
8110.90.00	Other	5%	Free	kg	689.89
8111.00.00	Manganese and articles thereof, including waste and scrap.	5%	Free	kg	689.941

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 3
81.12	Beryllium, chromium, germanium, vanadium gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.				
	Beryllium:				
8112.12.00	Unwrought; powders	5%	Free	kg	689.913
8112.13.00	Waste and scrap	5%	Free	kg	689.914
8112.19.00	Other	5%	Free	kg	699.95
	Chromium:				
8112.21.00	Unwrought; powders	5%	Free	kg	689.951
8112.22.00	Waste and scrap	5%	Free	kg	689.952
8112.29.00	Other	5%	Free	kg	689.959
	Thallium:				
8112.51.00	Unwrought; powders	5%	Free	kg	689.981
8112.52.00	Waste and scrap	5%	Free	kg	699.982
8112.59.00	Other	5%	Free	kg	699.991
	Other:				
8112.92.00	Unwrought; waste and scrap; powders	5%	Free	kg	689.989
8112.99.00	Other	5%	Free	kg	699.999
8113.00.00	Cermets and articles thereof, including waste and scrap.	5%	Free	kg	689.99

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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.8209.00.00, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
 - (a) Base metal;
 - (b) Metal carbides or cermets;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.				
8201.10.00	Spades and shovels	Free	Free	kg	695.11
8201.20.00	Forks	Free	Free	kg	695.12
8201.30.00	Mattocks, picks, hoes and rakes:				
8201.30.10	Mattocks	Free	Free	kg and u	695.131
8201.30.20	Picks	Free	Free	kg and u	695.132
8201.30.30	Hoes	Free	Free	kg and u	695.133
8201.30.40	Rakes	Free	Free	kg and u	695.134
8201.40.00	Axes, bill hooks and similar hewing tools:				
8201.40.10	Axes	Free	Free	kg and u	695.141
8201.40.20	Machetes (cutlasses)	Free	Free	kg and u	695.142
8201.40.90	Other	Free	Free	kg and u	695.149
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears)	Free	Free	kg	695.15
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears	Free	Free	kg	695.16
8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry	Free	Free	kg	695.19
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).				
8202.10.00	Hand saws	5%	5%	kg	695.21
8202.20.00	Band saw blades	5%	5%	kg	695.51
	Circular saw blades (including slitting or slotting saw blades):				
8202.31.00	With working part of steel	5%	5%	kg	695.52
8202.39.00	Other, including parts	5%	5%	kg	695.53
8202.40.00	Chain saw blades	5%	5%	kg	695.54
	Other saw blades:				
8202.91.00	Straight saw blades, for working metal	5%	5%	kg	695.55
8202.99.00	Other	5%	5%	kg	695.59
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8203.10.00	Files, rasps and similar tools	5%	5%	kg	695.22
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	5%	kg	695.231
8203.30.00	Metal cutting shears and similar tools	5%	5%	kg	695.232
8203.40.00	Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	5%	kg	695.234
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. Hand-operated spanners and wrenches:				
8204.11.00	Non-adjustable	5%	5%	kg	695.31
8204.12.00	Adjustable	5%	5%	kg	695.32
8204.20.00	Interchangeable spanner sockets, with or without handles	5%	5%	kg	695.33
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.				
8205.10.00	Drilling, threading or tapping tools	5%	5%	kg	695.41
8205.20.00	Hammers and sledge hammers	5%	5%	kg	695.42
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood	5%	5%	kg	695.43
8205.40.00	Screwdrivers	5%	5%	kg	695.44
	Other hand tools (including glaziers' diamonds):				
8205.51.00	Household tools	20%	20%	kg	695.45
8205.59.00	Other	5%	5%	kg	695.461
8205.60.00	Blow lamps	5%	5%	kg	695.462
8205.70.00	Vices, clamps and the like	5%	Free	kg	695.47
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	5%	5%	kg	695.48
8205.90.00	Sets of articles of two or more of the foregoing subheadings	5%	5%	kg	695.49
8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.				
8206.00.10	Household tools	20%	20%	kg	695.71
8206.00.90	Other	5%		kg	695.79

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.				
	Rock drilling or earth boring tools:				
8207.13.00	With working part of cermets	5%	5%	kg	695.631
8207.19.00	Other, including parts	5%	5%	kg	695.639
8207.20.00	Dies for drawing or extruding metal	5%	5%	kg	695.641
8207.30.00	Tools for pressing, stamping or punching	5%	5%	kg	695.642
8207.40.00	Tools for tapping or threading	5%	5%	kg	695.643
8207.50.00	Tools for drilling, other than for rock drilling	5%	5%	kg	695.644
8207.60.00	Tools for boring or broaching	5%	5%	kg	695.645
8207.70.00	Tools for milling	5%	5%	kg	695.646
8207.80.00	Tools for turning	5%	5%	kg	695.747
8207.90.00	Other interchangeable tools	5%	5%	kg	695.649
82.08	Knives and cutting blades, for machines or for mechanical appliances.				
8208.10.00	For metal working	5%	5%	kg	695.611
8208.20.00	For wood working	5%	5%	kg	695.612
8208.30.00	For kitchen appliances or for machines used by the food industry:				
8208.30.10	For kitchen appliances	5%	5%	kg	695.613
8208.30.90	Other	5%	5%	kg	695.614
8208.40.00	For agricultural, horticultural or forestry machines:				
8208.40.10	For lawn mowers	5%	5%	kg	695.615
8208.40.90	Other	5%	5%	kg	695.616
8208.90.00	Other	5%	5%	kg	695.619
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	5%	kg	695.62
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.				
8210.00.10	Coffee-mills	20%	20%	kg	697.811
8210.00.20	Mincers	20%	20%	kg	697.812
8210.00.30	Juice extractors	20%	20%	kg	697.813
8210.00.40	Ice cream freezers	20%	20%	kg	697.814
8210.00.90	Other	20%	20%	kg	697.819

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.				
8211.10.00	Sets of assorted articles	20%	20%	kg and u	696.81
	Other:				
8211.91.00	Table knives having fixed blades	20%	20%	kg and u	696.82
8211.92.00	Other knives having fixed blades:				
8211.92.10	Household	20%	20%	kg and u	696.83
8211.92.90	Other	5%	5%	kg and u	696.84
8211.93.00	Knives having other than fixed blades:				
8211.93.10	Table and other household	20%	20%	kg and u	696.85
8211.93.90	Other	5%	5%	kg and u	696.86
8211.94.00	Blades:				
8211.94.10	For table and other household knives	20%	20%	kg	696.87
8211.94.90	Other	5%	5%	kg	696.88
8211.95.00	Handles of base metal:				
8211.95.10	For table and other household knives	20%	20%	kg	696.891
8211.95.90	Other	20%	20%	kg	696.899
82.12	Razors and razor blades (including razor blade blanks in strips).				
8212.10.00	Razors	Free	Free	kg and u	696.31
8212.20.00	Safety razor blades including razor blade blanks in strips:				
8212.20.10	Safety razor blades	Free	Free	kg and u	696.351
8212.20.90	Other	Free	Free	kg and u	696.359
8212.90.00	Other parts	20%	20%	kg	696.38
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.				
8213.00.10	Tailors' and dressmakers' shears	5%	5%	kg	696.41
8213.00.90	Other	5%	5%	kg	696.49
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).				
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	20%	kg	696.51
8214.20.00	Manicure or pedicure sets and instruments (including nail files)	20%	20%	kg	696.55
8214.90.00	Other	5%	5%	kg	696.59

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.				
8215.10.00	Sets of assorted articles containing at least one article plated with precious metal	20%	20%	kg	696.61
8215.20.00	Other sets of assorted articles	20%	20%	kg	696.62
	Other:				
8215.91.00	Plated with precious metal	20%	20%	kg	696.63
8215.99.00	Other	20%	20%	kg	696.69

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CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 7317.00, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10.00	Padlocks	5%	kg	699.111
8301.20.00	Locks of a kind used for motor vehicles	5%	kg	699.112
8301.30.00	Locks of a kind used for furniture	5%	kg	699.113
8301.40.00	Other locks	5%	kg	699.114
8301.50.00	Clasps and frames with clasps, incorporating locks	5%	kg	699.115
8301.60.00	Parts	5%	kg	699.116
8301.70.00	Keys presented separately	5%	kg	699.117
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal.			
8302.10.00	Hinges	5%	kg	699.13
8302.20.00	Castors	5%	kg	699.14
8302.30.00	Other mountings, fittings and similar articles suitable for motor vehicles	10%	kg	699.15
	Other mountings, fittings and similar articles:			
8302.41.00	Suitable for buildings	5%	kg	699.16
8302.42.00	Other, suitable for furniture	5%	kg	699.17
8302.49.00	Other	5%	kg	699.191
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures	5%	kg	699.192
8302.60.00	Automatic door closures	5%	kg	699.193
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	5%	kg	699.12
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
8304.00.10	Filing cabinets	10%	kg	895.111
8304.00.20	Card-index cabinets	10%	kg	895.112
8304.00.90	Other	5%	kg	895.119
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10.00	Fittings for loose-leaf binders or files	5%	kg	895.121
8305.20.00	Staples in strips	15%	kg	895.122
8305.90.00	Other, including parts:			
8305.90.10	Paper clips	15%	kg	895.123
8305.90.90	Other	5%	kg	895.129
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10.00	Bells, gongs and the like	20%	kg	699.52
	Statuettes and other ornaments:			
8306.21.00	Plated with precious metal	20%	kg	697.821
8306.29.00	Other	20%	kg	697.822
8306.30.00	Photograph, picture or similar frames; mirrors	20%	kg	697.823
83.07	Flexible tubing of base metal, with or without fittings.			
8307.10.00	Of iron or steel	5%	kg	699.511
8307.90.00	Of other base metal	5%	kg	699.519
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10.00	Hooks, eyes and eyelets	5%	kg	699.331
8308.20.00	Tubular or bifurcated rivets	5%	kg	699.332
8308.90.00	Other, including parts	5%	kg	699.339
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
8309.10.00	Crown corks	15%	kg	699.531
8309.90.00	Other:			
8309.90.10	Bottle caps	15%	kg	699.532

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 3
8309.90.90	Other	5%	kg	699.539
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	20%	kg	699.54
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
8311.10.00	Coated electrodes of base metal, for electric arc-welding:			
8311.10.10	Of non-alloy steel	15%	kg	699.551
8311.10.90	Of other base metal	5%	kg	699.552
8311.20.00	Cored wire of base metal, for electric arc-welding	15%	kg	699.553
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	kg	699.554
8311.90.00	Other	5%	kg	699.559

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SECTION XVI

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

Notes.

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts or belting, of textile material (heading 5910.00.00) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

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- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (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 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 8503.00.00, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00.00, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00.00, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
 5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.



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

Notes.

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 7020.00.00);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

Ink-jet printing machines (heading 84.43).

- 3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

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- (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).
 - (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
 - (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
 - (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and

- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
 - (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;
 - (iv) Television cameras, digital cameras and video camera recorders;
 - (v) Monitors and projectors, not incorporating television reception apparatus.
 - (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

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7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits; and
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49.00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40.00 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.				
8401.10.00	Nuclear reactors	5%	Free	kg	718.71
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof	5%	Free	kg	728.47
8401.30.00	Fuel elements (cartridges), non-irradiated	5%	Free	kg	718.77
8401.40.00	Parts of nuclear reactors	5%	Free	kg	718.78
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.				
	Steam or other vapour generating boilers:				
8402.11.00	Watertube boilers with a steam production exceeding 45 tonnes per hour	5%	Free	kg and u	711.111
8402.12.00	Watertube boilers production not exceeding 45 tonnes per hour	5%	Free	kg and u	711.112
8402.19.00	Other vapour generating boilers, including hybrid boilers	5%	Free	kg and u	711.119
8402.20.00	Super-heated water boilers	5%	Free	kg and u	711.12
8402.90.00	Parts	5%	Free	kg and u	711.91
84.03	Central heating boiler other than those of heading 84.02.				
8403.10.00	Boilers	5%	Free	kg and u	812.17
8403.90.00	Parts	5%	Free	kg	812.19
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.				
8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	5%	Free	kg and u	711.21
8404.20.00	Condensers for steam or other vapour power units	5%	Free	kg and u	711.22
8404.90.00	Parts	5%	Free	kg and u	711.92
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
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	5%	Free	kg	741.71
8405.90.00	Parts	5%	Free	kg	741.72
84.06	Steam turbines and other vapour turbines.				
8406.10.00	Turbines for marine propulsion	5%	Free	kg and u	712.11
	Other turbines:				
8406.81.00	Of an output exceeding 40 MW	5%	Free	kg and u	712.191
8406.82.00	Of an output not exceeding 40 MW	5%	Free	kg and u	712.199
8406.90.00	Parts	5%	Free	kg	712.8
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.				
8407.10.00	Aircraft engines	5%	Free	kg and u	713.11
	Marine propulsion engines:				
8407.21.00	Outboard motors	5%	Free	kg and u	713.31
8407.29.00	Other	5%	Free	kg and u	713.32
	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	5%	5%	kg and u	713.211
8407.32.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	5%	kg and u	713.212
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	10%	kg and u	713.213
8407.34.00	Of a cylinder capacity exceeding 1,000 cc	10%	10%	kg and u	713.22
8407.90.00	Other engines	5%	5%	kg and u	713.81
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).				
8408.10.00	Marine propulsion engines	5%	Free	kg and u	713.33
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	10%	kg and u	713.23
8408.90.00	Other engines	5%	5%	kg and u	713.82
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.				
8409.10.00	For aircraft engines	5%	Free	kg	713.19
	Other:				
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines:				
8409.91.10	For road motor vehicles	10%	10%	kg	713.911
8409.91.20	For marine craft	5%	5%	kg	713.912
8409.91.90	Other	5%	5%	kg	713.919

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8409.99.00	Other:				
8409.99.10	For road motor vehicles	10%	10%	kg	713.921
8409.99.20	For marine craft	5%	5%	kg	713.922
8409.99.90	Other	5%	5%	kg	713.929
84.10	Hydraulic turbines, water wheels, and regulators therefor.				
	Hydraulic turbines and water wheels:				
8410.11.00	Of a power not exceeding 1,000 kW	5%	5%	kg and u	718.111
8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	Free	kg and u	718.112
8410.13.00	Of a power exceeding 10,000 kW	5%		kg and u	718.113
8410.90.00	Parts, including regulators	5%	Free	kg and u	718.19
84.11	Turbo-jets, turbo-propellers and other gas turbines.				
	Turbo-jets:				
8411.11.00	Of a thrust not exceeding 25 kN	5%	Free	kg and u	714.411
8411.12.00	Of a thrust exceeding 25 kN	5%	Free	kg and u	714.412
	Turbo-propellers:				
8411.21.00	Of a power not exceeding 1,100 kW	5%	Free	kg and u	714.811
8411.22.00	Of a power exceeding 1,100 kW	5%	Free	kg and u	714.812
	Other gas turbines:				
8411.81.00	Of a power not exceeding 5,000 kW	5%	Free	kg and u	714.891
8411.82.00	Of a power exceeding 5,000 kW	5%	Free	kg and u	714.892
	Parts:				
8411.91.00	Of turbo-jets or turbo-propellers	5%	Free	kg	714.91
8411.99.00	Other	5%	Free	kg	714.99
84.12	Other engines and motors.				
8412.10.00	Reaction engines other than turbo-jets	5%	5%	kg and u	714.49
	Hydraulic power engines and motors:				
8412.21.00	Linear acting (cylinders)	5%	5%	kg and u	718.91
8412.29.00	Other	5%	5%	kg and u	718.931
	Pneumatic power engines and motors:				
8412.31.00	Linear acting (cylinders)	5%	5%	kg and u	718.92
8412.39.00	Other	5%	5%	kg and u	718.932
8412.80.00	Other	5%	5%	kg and u	718.939
8412.90.00	Parts	5%	5%	kg	718.99
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8413.11.00	Pumps fitted or designed to be fitted with a measuring device: Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	5%	kg and u	742.11
8413.19.00	Other	5%	5%	kg and u	742.19
8413.20.00	Hand pumps, other than those of subheading 8413.11.00 or 8413.19.00	5%	5%	kg and u	742.711
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	10%	kg and u	742.2
8413.40.00	Concrete pumps	5%	5%	kg and u	742.3
8413.50.00	Other reciprocating positive displacement Pumps	5%	5%	kg and u	742.4
8413.60.00	Other rotary positive displacement pumps	5%	5%	kg and u	742.5
8413.70.00	Other centrifugal pumps	5%	5%	kg and u	742.6
	Other pumps; liquid elevators:				
8413.81.00	Pumps	5%	5%	kg and u	742.712
8413.82.00	Liquid elevators	5%	5%	kg and u	742.75
	Parts:				
8413.91.00	Of pumps:				
8413.91.10	For the pumps of subheading 8413.30.00	5%	5%	kg	742.911
8413.91.90	Other	5%	5%	kg	742.919
8413.92.00	Of liquid elevators	5%	5%	kg	742.95
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.				
8414.10.00	Vacuum pumps	5%	Free	kg and u	743.11
8414.20.00	Hand-or foot-operated air pumps	5%	Free	kg and u	743.13
8414.30.00	Compressors of a kind used in refrigerating equipment	5%	5%	kg and u	743.15
8414.40.00	Air compressors mounted on a wheeled chassis for towing	5%	5%	kg and u	743.17
	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:				
8414.51.10	Table	20%	20%	kg and u	743.411
8414.51.20	Floor	20%	20%	kg and u	743.412
8414.51.30.00	Ceiling or roof:				
8414.51.30.100	Attic ventilation fans, whole-house fans	5%	5%	kg and u	743.413

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8414.51.30.900	Ceiling or roof fans	20%	20%	kg and u	743.4139
8414.51.90	Other	20%	20%	kg and u	743.419
8414.59.00	Other	5%	5%	kg and u	743.43
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	5%	5%	kg and u	743.45
8414.80.00	Other	5%	Free	kg and u	743.19
8414.90.00	Parts	5%	5%	kg	743.8
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.				
8415.10.00	Window or wall types, self-contained or "split-system"	20%	20%	kg and u	741.51
8415.20.00	Of a kind used for persons, in motor vehicles	20%	20%	kg and u	741.551
8415.81.00	Other: Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	20%	20%	kg and u	741.552
8415.82.00	Other, incorporating a refrigerating unit	20%	20%	kg and u	741.553
8415.83.00	Not incorporating a refrigerating unit	20%	20%	kg and u	741.554
8415.90.00	Parts	5%	5%	kg	741.59
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.				
8416.10.00	Furnace burners for liquid fuel	5%	Free	kg	741.21
8416.20.00	Other furnace burners, including combination burners	5%	Free	kg	741.23
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	5%	kg	741.25
8416.90.00	Parts	5%	Free	kg	741.28
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.				
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5%	Free	kg and u	741.36
8417.20.00	Bakery ovens, including biscuit ovens	5%	Free	kg and u	741.37
8417.80.00	Other	5%	Free	kg and u	741.38
8417.90.00	Parts	5%	Free	kg	741.39

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.				
8418.10.00	Combined refrigerator-freezers, fitted with separate external doors:				
8418.10.10	Frost free, electrical	20%	20%	kg and u	775.211
8418.10.20	Other, electrical	20%	20%	kg and u	775.212
8418.10.30	Non-electrical	20%	20%	kg and u	775.213
	Refrigerators, household type:				
	Compression-type:				
8418.21.00	Frost free, electrical	20%	20%	kg and u	775.214
8418.21.10	Other, electrical	20%	20%	kg and u	775.215
8418.21.20	Non-electrical	20%	20%	kg and u	775.216
8418.21.30	Other :	20%	20%		
8418.29.00	Electrical	20%	20%	kg and u	775.218
8418.29.10	Non-electrical	20%	20%	kg and u	775.219
8418.29.20	Freezers of the chest type, not exceeding 800 litre capacity	20%	20%	kg and u	775.221
8418.30.00	Freezers of the upright type, not exceeding 900 litre capacity	20%	20%	kg and u	775.222
8418.40.00	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	20%	20%	kg and u	741.43
	Other refrigerating or freezing equipment; heat pumps:				
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	20%	20%	kg and u	741.451
8418.69.00	Other	20%	20%	kg	741.459
	Parts:				
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	5%	5%	kg	741.491
8418.99.00	Other	5%	5%	kg	741.499

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.				
	Instantaneous or storage water heaters, non-electric:				
	Instantaneous gas water heaters:				
8419.11.00	For domestic use	20%	20%	kg and u	741.811
8419.11.10	Other	20%	20%	kg and u	741.819
8419.19.00	Other:				
8419.19.10	Solar water heaters, for domestic use	20%	20%	kg and u	741.821
8419.19.20	Other solar water heaters	20%	20%	kg and u	741.822
8419.19.30	Other water heaters, for domestic use	20%	20%	kg and u	741.823
8419.19.90	Other	20%	20%	kg and u	741.829
8419.20.00	Medical, surgical or laboratory sterilizers	5%	Free	kg and u	741.83
	Dryers:				
8419.31.00	For agricultural products	Free	Free	kg and u	741.84
8419.32.00	For wood, paper pulp, paper or paperboard	5%	Free	kg and u	741.85
8419.39.00	Other	5%	Free	kg and u	741.86
8419.40.00	Distilling or rectifying plant	5%	Free	kg and u	741.73
8419.50.00	Heat exchange units	5%	Free	kg and u	741.74
8419.60.00	Machinery for liquefying air or other gases	5%	Free	kg and u	741.75
	Other machinery, plant and equipment:				
8419.81.00	For making hot drinks or for cooking or heating food	5%	Free	kg and u	741.87
8419.89.00	Other	5%	Free	kg and u	741.89
8419.90.00	Parts	5%	Free	kg	741.9
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.				
8420.10.00	Calendering or other rolling machines	5%	Free	kg and u	745.91
	Parts:				
8420.91.00	Cylinders	5%	Free	kg	745.931
8420.99.00	Other	5%	Free	kg	745.939

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
	Centrifuges, including centrifugal dryers:				
8421.11.00	Cream separators	5%	5%	kg and u	743.51
8421.12.00	Clothes-dryers:				
8421.12.10	For domestic use	20%	20%	kg and u	743.551
8421.12.90	Other	5%	5%	kg and u	743.559
8421.19.00	Other	5%	5%	kg and u	743.59
	Filtering or purifying machinery and apparatus for liquids:				
8421.21.00	For filtering or purifying water	5%	5%	kg and u	743.61
8421.22.00	For filtering or purifying beverages other than water	5%	5%	kg and u	743.62
8421.23.00	Oil or petrol-filters for internal combustion engines:				
8421.23.10	Oil filters	30%	30%	kg and u	743.631
8421.23.20	Petrol filters	30%	30%	kg and u	743.632
8421.29.00	Other	5%	5%	kg and u	743.67
	Filtering or purifying machinery and apparatus for gases:				
8421.31.00	Intake air filters for internal combustion engines	30%	30%	kg and u	743.64
8421.39.00	Other	5%	5%	kg and u	743.69
	Parts:				
8421.91.00	Of centrifuges, including centrifugal dryers:				
8421.91.10	For the clothes-dryers of subheading 8421.12.10	5%	5%	kg	743.911
8421.91.90	Other	5%	5%	kg	743.919
8421.99.00	Other	5%	5%	kg	743.95
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.				
	Dish washing machines:				
8422.11.00	Of the household type	20%	20%	kg and u	775.3
8422.19.00	Other	5%	5%	kg and u	745.21

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8422.20.00	Machinery for cleaning or drying bottles or other containers	5%	Free	kg and u	745.23
8422.30.00	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5%	Free	kg and u	745.271
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	5%	Free	kg and u	745.272
8422.90.00	Parts	5%	5%	kg	745.29
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.				
8423.10.00	Personal weighing machines, including baby scales; household scales	20%	20%	kg and u	745.32
8423.20.00	Scales for continuous weighing of goods on conveyors	5%	Free	kg and u	745.311
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5%	Free	kg and u	745.312
	Other weighing machinery:				
8423.81.00	Having a maximum weighing capacity not exceeding 30 kg	5%	5%	kg and u	745.313
8423.82.00	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5%	5%	kg and u	745.314
8423.89.00	Other	5%	5%	kg and u	745.319
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery	5%	Free	kg	745.39
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.				
8424.10.00	Fire extinguishers, whether or not charged	Free	Free	kg and u	745.61
8424.20.00	Spray guns and similar appliances	5%	Free	kg and u	745.62
8424.30.00	Steam or sand blasting machines and similar jet projecting machines	5%	Free	kg and u	745.63
	Other appliances:				
8424.81.00	Agricultural or horticultural	Free	Free	kg and u	745.64

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8424.89.00	Other	5%	5%	kg and u	745.651
8424.90.00	Parts:				
8424.90.10	Of agricultural sprayers	Free	Free	kg	745.681
8424.90.90	Other	5%	5%	kg	745.689
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks. Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:				
8425.11.00	Powered by electric motor	5%	Free	kg and u	744.211
8425.19.00	Other	5%	Free	kg and u	744.219
	Other winches; capstans:				
8425.31.00	Powered by electric motor	5%	Free	kg and u	744.251
8425.39.00	Other	5%	Free	kg and u	744.259
	Jacks; hoists of a kind used for raising vehicles:				
8425.41.00	Built-in jacking systems of a type used in garages	5%	5%	kg and u	744.41
8425.42.00	Other jacks and hoists, hydraulic:				
8425.42.10	Portable jacks for road motor vehicles	5%	5%	kg and u	744.431
8425.42.90	Other	5%	5%	kg and u	744.439
8425.49.00	Other	5%	5%	kg and u	744.49
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane. Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:				
8426.11.00	Overhead travelling cranes on fixed support	5%	Free	kg and u	744.31
8426.12.00	Mobile lifting frames on tyres and straddle carriers	5%	Free	kg and u	744.32
8426.19.00	Other	5%	Free	kg and u	744.33
8426.20.00	Tower cranes	5%	Free	kg and u	744.34
8426.30.00	Portal or pedestal jib cranes	5%	Free	kg and u	744.35
	Other machinery, self-propelled:				
8426.41.00	On tyres:				
8426.41.10	Sugar cane loading machinery	5%	5%	kg and u	744.371
8426.41.90	Other	5%	5%	kg and u	744.372
8426.49.00	Other	5%	Free	kg and u	744.379
	Other machinery:				
8426.91.00	Designed for mounting on road vehicles	5%	5%	kg and u	744.391

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8426.99.00 84.27	Other Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	5%	5%	kg and u	744.399
8427.10.00	Self-propelled trucks powered by an electric motor	5%	5%	kg and u	744.11
8427.20.00	Other self-propelled trucks	5%	5%	kg and u	744.12
8427.90.00 84.28	Other trucks Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	5%	5%	kg and u	744.13
8428.10.00	Lifts and skip hoists	5%	5%	kg and u	744.81
8428.20.00	Pneumatic elevators and conveyors Other continuous-action elevators and conveyors, for goods or materials:	5%	5%	kg and u	744.71
8428.31.00	Specially designed for underground use	5%	5%	kg and u	744.72
8428.32.00	Other, bucket type	5%	5%	kg and u	744.73
8428.33.00	Other, belt type	5%	5%	kg and u	744.74
8428.39.00	Other	5%	5%	kg and u	744.79
8428.40.00	Escalators and moving walkways	5%	Free	kg and u	744.85
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	5%	kg and u	744.892
8428.90.00 84.29	Other machinery Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	5%	5%	kg and u	744.899
	Bulldozers and angledozers :				
8429.11.00	Track laying	5%	Free	kg and u	723.111
8429.19.00	Other	5%	Free	kg and u	723.119
8429.20.00	Graders and levellers	5%	Free	kg and u	723.12
8429.30.00	Scrapers	5%	Free	kg and u	723.31
8429.40.00	Tamping machines and road rollers:				
8429.40.10	Tamping machines	5%	Free	kg and u	723.331
8429.40.20	Road rollers	5%	Free	kg and u	723.332
	Mechanical shovels, excavators and shovel loaders:				
8429.51.00	Front-end shovel loaders	5%	Free	kg and u	723.21
8429.52.00	Machinery with a 360° revolving superstructure	5%	Free	kg and u	723.22
8429.59.00	Other	5%	Free	kg and u	723.29

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.				
8430.10.00	Pile-drivers and pile-extractors	5%	Free	kg and u	723.41
8430.20.00	Snow-ploughs and snow-blowers	5%	Free	kg and u	723.42
	Coal or rock cutters and tunnelling machinery:				
8430.31.00	Self-propelled	5%	Free	kg and u	723.35
8430.39.00	Other	5%	Free	kg and u	723.43
	Other boring or sinking machinery:				
8430.41.00	Self-propelled	5%	Free	kg and u	723.37
8430.49.00	Other	5%	Free	kg and u	723.44
8430.50.00	Other machinery, self-propelled	5%	Free	kg and u	723.39
	Other machinery, not self-propelled:				
8430.61.00	Tamping or compacting machinery	5%	Free	kg and u	723.45
8430.69.00	Other	5%	Free	kg and u	723.47
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.				
8431.10.00	Of machinery of heading 84.25	5%	Free	kg	744.91
8431.20.00	Of machinery of heading 84.27	5%	Free	kg	744.92
	Of machinery of heading 84.28:				
8431.31.00	Of lifts, skip hoists or escalators	5%	Free	kg	744.93
8431.39.00	Other	5%	Free	kg	744.94
	Of machinery of heading 84.26, 84.29 or 84.30:				
8431.41.00	Buckets, shovels, grabs and grips	5%	Free	kg	723.91
8431.42.00	Bulldozer or angledozer blades	5%	Free	kg	723.92
8431.43.00	Parts for boring or sinking machinery of subheading 8430.41.00 or 8430.49.00	5%	Free	kg	723.93
8431.49.00	Other:				
8431.49.10	Of machinery of heading 84.29 or 84.30	5%	Free	kg	723.991
8431.49.90	Other	5%	Free	kg	723.999
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.				
8432.10.00	Ploughs	Free	Free	kg and u	721.11
	Harrows, scarifiers, cultivators, weeders and hoes:				
8432.21.00	Disc harrows	Free	Free	kg and u	721.131
8432.29.00	Other	Free	Free	kg and u	721.139
8432.30.00	Seeders, planters and transplanters	Free	Free	kg and u	721.121

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8432.40.00	Manure spreaders and fertilizer distributors	Free	Free	kg and u	721.122
8432.80.00	Other machinery:				
8432.80.10	Lawn or sports-ground rollers	5%	5%	kg and u	721.181
8432.80.90	Other	Free	Free	kg and u	721.189
8432.90.00	Parts:				
8432.90.10	Of lawn or sports-ground rollers of sub-heading 8432.80.10	5%	5%	kg	721.191
8432.90.90	Other	Free	Free	kg	721.199
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.				
	Mowers for lawns, parks or sports-grounds:				
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	5%	5%	kg and u	721.211
8433.19.00	Other	5%	5%	kg and u	721.219
8433.20.00	Other mowers, including cutter bars for tractor mounting	Free	Free	kg and u	721.231
8433.30.00	Other haymaking machinery	Free	Free	kg and u	721.232
8433.40.00	Straw or fodder balers, including pick-up balers	Free	Free	kg and u	721.233
	Other harvesting machinery; threshing machinery:				
8433.51.00	Combine harvester-threshers	Free	Free	kg and u	721.22
8433.52.00	Other threshing machinery	Free	Free	kg and u	721.234
8433.53.00	Root or tuber harvesting machines	Free	Free	kg and u	721.235
8433.59.00	Other:				
8433.59.10	Sugarcane harvesters	Free	Free	kg and u	721.236
8433.59.90	Other	Free	Free	kg and u	721.239
8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	Free	Free	kg and u	721.26
8433.90.00	Parts:				
8433.90.10	Of mowers for lawns, parks or sports-grounds of subheadings 8433.11.00 and 8433.19.00	5%	5%	kg	721.291
8433.90.90	Other	Free	Free	kg	729.299
84.34	Milking machines and dairy machinery.				
8434.10.00	Milking machines	Free	Free	kg and u	721.31
8434.20.00	Dairy machinery	Free	Free	kg and u	721.38
8434.90.00	Parts	Free	Free	kg	721.39

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.				
8435.10.00	Machinery	5%	Free	kg and u	721.91
8435.90.00	Parts	5%	Free	kg	721.98
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.				
8436.10.00	Machinery for preparing animal feeding stuffs Poultry-keeping machinery; poultry incubators and brooders:	Free	Free	kg and u	721.961
8436.21.00	Poultry incubators and brooders	Free	Free	kg and u	721.951
8436.29.00	Other	Free	Free	kg and u	721.959
8436.80.00	Other machinery:				
8436.80.10	Bee-keeping machinery	Free	Free	kg and u	721.962
8436.80.90	Other	Free	Free	kg and u	721.969
	Parts:				
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	Free	Free	kg	721.991
8436.99.00	Other	Free	Free	kg	721.999
84.37	Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.				
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	Free	kg and u	721.27
8437.80.00	Other machinery	5%	Free	kg and u	727.11
8437.90.00	Parts:				
8437.90.10	Of the machines of subheading 8437.10.00	Free	Free	kg	727.191
8437.90.90	Other	5%	5%	kg.	727.199
84.38	Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.				
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5%	Free	kg and u	727.221

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	5%	Free	kg and u	727.222
8438.30.00	Machinery for sugar manufacture:				
8438.30.10	Grooved rollers, trash plates and scraper tips	10%	10%	kg and u	727.223
8438.30.90	Other	5%	5%	kg and u	727.224
8438.40.00	Brewery machinery	5%	Free	kg and u	727.225
8438.50.00	Machinery for the preparation of meat or poultry	5%	Free	kg and u	727.226
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables	5%	Free	kg and u	727.227
8438.80.00	Other machinery	5%	Free	kg and u	727.229
8438.90.00	Parts:				
8438.90.10	Of the machines of subheading 8438.30.10.	10%	10%	kg	727.291
8438.90.90	Other	5%	5%	kg	727.299
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.				
8439.10.00	Machinery for making pulp of fibrous cellulosic material	5%	Free	kg and u	725.11
8439.20.00	Machinery for making paper or paperboard	5%	Free	kg and u	725.121
8439.30.00	Machinery for finishing paper or paperboard	5%	Free	kg and u	725.122
	Parts:				
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	5%	Free	kg	725.911
8439.99.00	Other	5%	Free	kg	725.919
84.40	Book-binding machinery, including book-sewing machines.				
8440.10.00	Machinery	5%	Free	kg and u	726.81
8440.90.00	Parts	5%	Free	kg	726.89
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.				
8441.10.00	Cutting machines	5%	Free	kg and u	725.21
8441.20.00	Machines for making bags, sacks or envelopes	5%	Free	kg and u	725.23
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	5%	Free	kg and u	725.25
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	5%	Free	kg and u	725.27
8441.80.00	Other machinery	5%	Free	kg and u	725.29
8441.90.00	Parts	5%	Free	kg	725.99

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).				
8442.30.00	Machinery, apparatus and equipment	5%	Free	kg and u	726.313
8442.40.00	Parts of the foregoing machinery, apparatus or equipment	5%	Free	kg	726.91
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	5%	Free	kg	726.35
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.				
	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:				
8443.11.00	Offset printing machinery, reel fed	5%	Free	kg and u	726.51
8443.12.00	Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5%	Free	kg and u	726.55
8443.13.00	Other offset printing machinery	5%	Free	kg and u	726.55
8443.14.00	Letterpress printing machinery, reel fed, excluding flexographic printing	5%	Free	kg and u	726.611
8443.15.00	Letterpress printing machinery, other than reel-fed, excluding flexographic printing	5%	Free	kg and u	726.619
8443.16.00	Flexographic printing machinery	5%	Free	kg and u	726.63
8443.17.00	Gravure printing machinery	5%	Free	kg and u	726.65
8443.19.00	Other Other printers, copying machines and facsimile machines, whether or not combined:	5%	Free	kg and u	745.652

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8443.31.00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	5%	5%	kg and u	726.679
8443.32.00	Other, capable of connecting to an automatic data processing machine or to a network	5%	5%	kg and u	726.68
8443.39.00	Other	5%	5%	kg and u	726.99
8443.91.00	Parts and accessories: Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5%	Free	kg	726.99
8443.99.00	Other	5%	5%	kg	751.97
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5%	Free	kg and u	724.41
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.				
	Machines for preparing textile fibres:				
8445.11.00	Carding machines	5%	Free	kg and u	724.421
8445.12.00	Combing machines	5%	Free	kg and u	724.422
8445.13.00	Drawing or roving machines	5%	Free	kg and u	724.423
8445.19.00	Other	5%	Free	kg and u	724.429
8445.20.00	Textile spinning machines	5%	Free	kg and u	724.431
8445.30.00	Textile doubling or twisting machines	5%	Free	kg and u	724.432
8445.40.00	Textile winding (including weft-winding) or reeling machines	5%	Free	kg and u	724.434
8445.90.00	Other	5%	Free	kg and u	724.54
84.46	Weaving machines (looms):				
8446.10.00	For weaving fabrics of a width not exceeding 30 cm	5%	Free	kg and u	724.511
	For weaving fabrics of a width exceeding 30 cm, shuttle type:				
8446.21.00	Power looms	5%	Free	kg and u	724.512
8446.29.00	Other	5%	Free	kg and u	724.519
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	5%	Free	kg and u	724.513

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.				
	Circular knitting machines:				
8447.11.00	With cylinder diameter not exceeding 165 mm	5%	Free	kg and u	724.521
8447.12.00	With cylinder diameter exceeding 165 mm	5%	Free	kg and u	724.522
8447.20.00	Flat knitting machines; stitch-bonding machines	5%	Free	kg and u	724.523
8447.90.00	Other	5%	Free	kg and u	724.53
84.48	Auxiliary machinery for use with machines of heading 8444.00.00, 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 8444.00.00, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).				
	Auxiliary machinery for machines of heading 8444.00.00, 84.45, 84.46 or 84.47:				
8448.11.00	Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	5%	Free	kg	724.611
8448.19.00	Other	5%	Free	kg	724.619
8448.20.00	Parts and accessories of machines of heading 8444.00.00 or of their auxiliary machinery	5%	Free	kg	724.491
	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:				
8448.31.00	Card clothing	5%	Free	kg	724.492
8448.32.00	Of machines for preparing textile fibres, other than card clothing	5%	Free	kg	724.493
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	5%	Free	kg	724.494
8448.39.00	Other	5%	Free	kg	724.499
	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:				
8448.42.00	Reeds for looms, healds and heald-frames	5%	Free	kg	724.672
8448.49.00	Other	5%	Free	kg	724.679
	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8448.51.00	Sinkers, needles and other articles used in forming stitches	5%	Free	kg	724.681
8448.59.00	Other	5%	Free	kg	724.689
8449.00.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5%	Free	kg	724.55
84.50	Household or laundry-type washing machines, including machines which both wash and dry.				
	Machines, each of a dry linen capacity not exceeding 10 kg:				
	Fully-automatic machines:				
8450.11.00	For domestic use	30%	30%	kg and u	775.111
8450.11.90	Other	5%	5%	kg and u	775.112
8450.12.00	Other machines, with built-in centrifugal drier:				
	For domestic use	30%	30%	kg and u	775.113
8450.12.90	Other	5%	5%	kg and u	775.114
8450.19.00	Other:				
8450.19.10	For domestic use	30%	30%	kg and u	775.115
8450.19.90	Other	5%	5%	kg and u	775.119
8450.20.00	Machines, each of a dry linen capacity exceeding 10 kg:				
	For domestic use	20%	20%	kg and u	724.711
8450.20.90	Other	5%	5%	kg and u	724.719
8450.90.00	Parts	5%	5%	kg	724.91
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.				
8451.10.00	Dry-cleaning machines	5%	5%	kg and u	724.72
	Drying machines:				
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	5%	5%	kg and u	775.12

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8451.29.00	Other	5%	5%	kg and u	724.73
8451.30.00	Ironing machines and presses(including fusing presses)	5%	5%	kg and u	724.741
8451.40.00	Washing, bleaching or dyeing machines	5%	5%	kg and u	724.742
8451.50.00	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5%	Free	kg and u	724.743
8451.80.00	Other machinery	5%	Free	kg and u	724.749
8451.90.00	Parts	5%	5%	kg	724.92
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.				
8452.10.00	Sewing machines of the household type	5%	Free	kg and u	724.33
	Other sewing machines:				
8452.21.00	Automatic units	5%	Free	kg and u	724.351
8452.29.00	Other	5%	Free	kg and u	724.359
8452.30.00	Sewing machine needles	5%	Free	kg	724.391
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof	5%	Free	kg	724.392
8452.90.00	Other parts of sewing machines	5%	Free	kg	724.399
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.				
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	5%	Free	kg and u	724.81
8453.20.00	Machinery for making or repairing footwear	5%	Free	kg and u	724.83
8453.80.00	Other machinery	5%	Free	kg and u	724.85
8453.90.00	Parts	5%	Free	kg	724.88
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.				
8454.10.00	Converters	5%	Free	kg and u	737.111
8454.20.00	Ingot moulds and ladles	5%	Free	kg and u	737.112
8454.30.00	Casting machines	5%	Free	kg and u	737.12
8454.90.00	Parts	5%	Free	kg	737.19
84.55	Metal-rolling mills and rolls therefor.				
8455.10.00	Tube mills	5%	Free	kg and u	737.211
	Other rolling mills:				
8455.21.00	Hot or combination hot and cold	5%	Free	kg and u	737.212
8455.22.00	Cold	5%	Free	kg and u	737.219

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8455.30.00	Rolls for rolling mills	5%	Free	kg and u	737.291
8455.90.00	Other parts	5%	Free	kg	737.299
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.				
8456.10.00	Operated by laser or other light or photon beam processes	5%	Free	kg and u	731.11
8456.20.00	Operated by ultrasonic processes	5%	Free	kg and u	731.12
8456.30.00	Operated by electro-discharge processes	5%	Free	kg and u	731.13
8456.90.00	Other	5%	Free	kg and u	731.149
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.				
8457.10.00	Machining centres	5%	Free	kg and u	731.21
8457.20.00	Unit construction machines (single stations)	5%	Free	kg and u	731.22
8457.30.00	Multi-station transfer machines	5%	Free	kg and u	731.23
84.58	Lathes (including turning centres) for removing metal.				
	Horizontal lathes:				
8458.11.00	Numerically controlled	5%	Free	kg and u	731.31
8458.19.00	Other	5%	Free	kg and u	731.37
	Other lathes:				
8458.91.00	Numerically controlled	5%	Free	kg and u	731.35
8458.99.00	Other	5%	Free	kg and u	731.39
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.				
8459.10.00	Way-type unit head machines	5%	Free	kg and u	731.41
	Other drilling machines:				
8459.21.00	Numerically controlled	5%	Free	kg and u	731.42
8459.29.00	Other	5%	Free	kg and u	731.43
	Other boring-milling machines:				
8459.31.00	Numerically controlled	5%	Free	kg and u	731.44
8459.39.00	Other	5%	Free	kg and u	731.45
8459.40.00	Other boring machines	5%	Free	kg and u	731.46
	Milling machines, knee-type:				
8459.51.00	Numerically controlled	5%	Free	kg and u	731.51
8459.59.00	Other	5%	Free	kg and u	731.52

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8459.61.00	Other milling machines: Numerically controlled	5%	Free	kg and u	731.53
8459.69.00	Other	5%	Free	kg and u	731.54
8459.70.00	Other threading or tapping machines	5%	Free	kg and u	731.57
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.				
	Flat-surfaces 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	5%	Free	kg and u	731.61
8460.19.00	Other	5%	Free	kg and u	731.62
	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	5%	Free	kg and u	721.63
8460.29.00	Other	5%	Free	kg and u	731.64
	Sharpening (tool or cutter grinding) machines:				
8460.31.00	Numerically controlled	5%	Free	kg and u	731.65
8460.39.00	Other	5%	Free	kg and u	731.66
8460.40.00	Honing or lapping machines	5%	Free	kg and u	731.67
8460.90.00	Other	5%	Free	kg and u	731.69
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.				
8461.20.00	Shaping or slotting machines	5%	Free	kg and u	731.71
8461.30.00	Broaching machines	5%	Free	kg and u	731.73
8461.40.00	Gear cutting, gear grinding or gear finishing machines	5%	Free	kg and u	731.75
8461.50.00	Sawing or cutting-off machines	5%	Free	kg and u	735.77
8461.90.00	Other	5%	Free	kg and u	731.79
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8462.10.00	Forging or die-stamping machines (including presses) and hammers	5%	Free	kg and u	733.11
8462.21.00	Bending, folding, straightening or flattening machines (including presses): Numerically controlled	5%	Free	kg and u	733.12
8462.29.00	Other	5%	Free	kg and u	733.13
	Shearing machines (including presses), other than combined punching and shearing machines:				
8462.31.00	Numerically controlled	5%	Free	kg and u	733.14
8462.39.00	Other	5%	Free	kg and u	733.15
	Punching or notching machines (including presses), including combined punching and shearing machines:				
8462.41.00	Numerically controlled	5%	Free	kg and u	733.16
8462.49.00	Other	5%	Free	kg and u	733.17
	Other:				
8462.91.00	Hydraulic presses	5%	Free	kg and u	733.181
8462.99.00	Other	5%	Free	kg and u	733.189
84.63	Other machine-tools for working metal or cermets, without removing material.				
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	5%	Free	kg and u	733.91
8463.20.00	Thread rolling machines	5%	Free	kg and u	733.93
8463.30.00	Machines for working wire	5%	Free	kg and u	733.95
8463.90.00	Other	5%	Free	kg and u	733.99
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.				
8464.10.00	Sawing machines	5%	Free	kg and u	728.111
8464.20.00	Grinding or polishing machines	5%	Free	kg and u	728.112
8464.90.00	Other	5%	Free	kg and u	728.119
84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.				
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	5%	Free	kg and u	728.121
	Other:				
8465.91.00	Sawing machines	5%	Free	kg and u	728.122

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8465.92.00	Planing, milling or moulding (by cutting) machines	5%	Free	kg and u	728.123
8465.93.00	Grinding, sanding or polishing machines	5%	Free	kg and u	728.124
8465.94.00	Bending or assembling machines	5%	Free	kg and u	728.125
8465.95.00	Drilling or morticing machines	5%	Free	kg and u	728.126
8465.96.00	Splitting, slicing or paring machines	5%	Free	kg and u	728.127
8465.99.00	Other	5%	Free	kg and u	728.129
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.				
8466.10.00	Tool holders and self-opening dieheads	5%	Free	kg	735.11
8466.20.00	Work holders	5%	Free	kg	735.13
8466.30.00	Dividing heads and other special attachments for machine-tools	5%	Free	kg	735.15
	Other:				
8466.91.00	For machines of heading 84.64	5%	Free	kg	735.191
8466.92.00	For machines of heading 84.65	5%	Free	kg	735.192
8466.93.00	For machines of headings 84.56 to 84.61	5%	Free	kg	735.91
8466.94.00	For machines of heading 84.62 or 84.63	5%	Free	kg	735.95
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.				
	Pneumatic:				
8467.11.00	Rotary type (including combined rotary-percussion)	5%	Free	kg and u	745.111
8467.19.00	Other	5%	Free	kg and u	745.119
	With self-contained electric motor:				
8467.21.00	Drills of all kinds	5%	5%	kg and u	745.114
8467.22.00	Saws	5%	5%	kg and u	745.115
8467.29.00	Other	5%	5%	kg and u	745.19
	Other tools:				
8467.81.00	Chain saws	5%	5%	kg and u	745.121
8467.89.00	Other	5%	5%	kg and u	745.129
	Parts:				
8467.91.00	Of chain saws	5%	5%	kg	745.191
8467.92.00	Of pneumatic tools	5%	5%	kg	745.192
8467.99.00	Other	5%	5%	kg	745.199

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.				
8468.10.00	Hand-held blow pipes	5%	5%	kg and u	737.41
8468.20.00	Other gas-operated machinery and apparatus	5%	5%	kg and u	737.42
8468.80.00	Other machinery and apparatus	5%	5%	kg and u	737.43
8468.90.00	Parts	5%	5%	kg	737.49
8469.00.00	Typewriters other than printers of heading 84.43; word-processing machines.	5%	Free	kg and u	751.1
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.				
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	5%	5%	kg and u	751.21
	Other electronic calculating machines:				
8470.21.00	Incorporating a printing device	5%	Free	kg and u	751.221
8470.29.00	Other	5%	Free	kg and u	751.222
8470.30.00	Other calculating machines	5%	Free	kg and u	751.229
8470.50.00	Cash registers	5%	5%	kg and u	751.24
8470.90.00	Other	5%	5%	kg and u	751.28
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.				
8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	5%	Free	kg and u	752.31
	Other 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	5%	Free	kg and u	752.2
8471.49.00	Other, presented in the form of systems	5%	Free	kg and u	752.39

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8471.50.00	Processing units other than those of subheading 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	5%	Free	kg and u	752.33
8471.60.00	Input or output units, whether or not containing storage units in the same housing	5%	5%	kg and u	752.33
8471.70.00	Storage units	5%	Free	kg and u.	752.7
8471.80.00	Other units of automatic data processing machines	5%	Free	kg and u	752.91
8471.90.00	Other	5%	Free	kg and u	752.99
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).				
8472.10.00	Duplicating machines	5%	5%	kg and u	751.91
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	5%	5%	kg and u	751.93
8472.90.00	Other	5%	5%	kg and u	751.99
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469.00.00 to 84.72.				
8473.10.00	Parts and accessories of the machines of heading 8469.00.00	5%	5%	kg	759.91
	Parts and accessories of the machines of heading 84.70:				
8473.21.00	Of the electronic calculating machines of sub-heading 8470.10.00, 8470.21.00 or 8470.29.00	5%	5%	kg	759.931
8473.29.00	Other	5%	5%	kg	759.932
8473.30.00	Parts and accessories of the machines of heading 84.71	5%	Free	kg	759.97
8473.40.00	Parts and accessories of the machines of heading 84.72	5%	5%	kg	759.939

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 8469.00.00 to 84.72	5%	5%	kg	759.94
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.				
8474.10.00	Sorting, screening, separating or washing machines	5%	Free	kg and u	728.31
8474.20.00	Crushing or grinding machines	5%	Free	kg and u	728.32
	Mixing or kneading machines:				
8474.31.00	Concrete or mortar mixers	5%		kg and u	728.331
8474.32.00	Machines for mixing mineral substances with bitumen	5%	Free	kg and u	728.332
8474.39.00	Other	5%	Free	kg and u	728.339
8474.80.00	Other machinery	5%	Free	kg and u	728.34
8474.90.00	Parts	5%	Free	kg	728.39
84.75	Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.				
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5%	Free	kg and u	728.411
	Machines for manufacturing or hot working glass or glassware:				
8475.21.00	Machines for making optical fibres and preforms thereof	5%	Free	kg and u	728.412
8475.29.00	Other	5%	Free	kg and u	728.419
8475.90.00	Parts	5%	Free	kg	728.51
84.76	Automatic beverage-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.				
	Automatic beverage-vending machines:				
8476.21.00	Incorporating heating or refrigerating devices	20%	20%	kg and u	745.951

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8476.29.00	Other	20%	20%	kg and u	745.952
	Other machines:				
8476.81.00	Incorporating heating or refrigerating devices	20%	20%	kg and u	745.953
8476.89.00	Other	20%	20%	kg and u	745.959
8476.90.00	Parts	20%	20%	kg	745.97
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.				
8477.10.00	Injection-moulding machines	5%	Free	kg and u	728.421
8477.20.00	Extruders	5%	Free	kg and u	728.422
8477.30.00	Blow moulding machines	5%	Free	kg and u	728.423
8477.40.00	Vacuum moulding machines and other thermoforming machines	5%	Free	kg and u	728.424
	Other machinery for moulding or otherwise forming:				
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	Free	kg and u	728.425
	Other				
8477.59.00	Other machinery	5%	Free	kg and u	728.426
8477.80.00	Other machinery	5%	Free	kg and u	728.429
8477.90.00	Parts	5%	Free	kg	728.52
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.				
8478.10.00	Machinery	5%	Free	kg and u	728.43
8478.90.00	Parts	5%	Free	kg	728.53
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.				
8479.10.00	Machinery for public works, building or the like	5%	Free	kg and u	723.48
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	Free	kg and u	727.21
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	5%	Free	kg and u	728.44
8479.40.00	Rope or cable-making machines	5%	Free	kg and u	728.491
8479.50.00	Industrial robots, not elsewhere specified or included	5%	Free	kg and u	728.492

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8479.60.00	Evaporative air coolers	5%	Free	kg and u	728.493
8479.81.00	Other machines and mechanical appliances: For treating metal, including electric wire coil-winders	5%	Free	kg and u	728.46
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	5%	Free	kg and u	728.494
8479.89.00	Other	5%	5%	kg and u	728.499
8479.90.00	Parts	5%	Free	kg	728.55
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.				
8480.10.00	Moulding boxes for metal foundry	5%	Free	kg	749.11
8480.20.00	Mould bases	5%	Free	kg	749.12
8480.30.00	Moulding patterns:				
8480.30.10	Of wood	10%	10%	kg	749.131
8480.30.90	Other	5%	5%	kg	749.139
	Moulds for metal or metal carbides:				
8480.41.00	Injection or compression types	5%	Free	kg	749.14
8480.49.00	Other	5%	Free	kg	749.15
8480.50.00	Moulds for glass	5%	Free	kg	749.16
8480.60.00	Moulds for mineral materials	5%	Free	kg	749.17
	Moulds for rubber or plastics:				
8480.71.00	Injection or compression types	5%	Free	kg	749.18
8480.79.00	Other	5%	Free	kg	749.19
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.				
8481.10.00	Pressure-reducing valves	5%	Free	kg	747.1
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	5%	Free	kg	747.2
8481.30.00	Check (nonreturn) valves	5%	Free	kg	747.3
8481.40.00	Safety or relief valves	5%	Free	kg	747.4

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8481.80.00	Other appliances	5%	5%	kg	747.8
8481.90.00	Parts	5%	5%	kg	747.9
84.82	Ball or roller bearings.				
8482.10.00	Ball bearings	5%	5%	kg and u	746.1
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	5%	5%	kg and u	746.2
8482.30.00	Spherical roller bearings	5%	5%	kg and u	746.3
8482.40.00	Needle roller bearings	5%	5%	kg and u	746.4
8482.50.00	Other cylindrical roller bearings	5%	5%	kg and u	746.5
8482.80.00	Other, including combined ball/roller bearings	5%	5%	kg and u	746.8
	Parts:				
8482.91.00	Balls, needles and rollers	5%	5%	kg	746.91
8482.99.00	Other	5%	5%	kg	746.99
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).				
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks:				
8483.10.10	For road motor vehicle engines	10%	10%	kg and u	748.11
8483.10.20	For marine engines	5%	5%	kg and u	748.12
8483.10.30	For aircraft engines	5%	5%	kg and u	748.13
8483.10.90	Other	5%	5%	kg and u	748.19
8483.20.00	Bearing housings, incorporating ball or roller bearings:				
8483.20.10	For road motor vehicle engines	10%	10%	kg and u	748.211
8483.20.20	For marine engines	5%	5%	kg and u	748.212
8483.20.30	For aircraft engines	5%	5%	kg and u	748.213
8483.20.90	Other	5%	5%	kg and u	748.219
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:				
8483.30.10	For road motor vehicle engines	10%	10%	kg and u	748.221
8483.30.20	For marine engines	5%	5%	kg and u	748.222
8483.30.30	For aircraft engines	5%	5%	kg and u	748.223
8483.30.90	Other	5%	5%	kg and u	748.229

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8483.40.00	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:				
8483.40.10	For road motor vehicle engines	10%	10%	kg and u	748.41
8483.40.20	For marine craft	5%	5%	kg and u	748.42
8483.40.30	For aircraft engines	5%	5%	kg and u	748.43
8483.40.40	Mill chain sprockets	5%	5%	kg and u	748.44
8483.40.90	Other	5%	5%	kg and u	748.49
8483.50.00	Flywheels and pulleys, including pulley blocks:				
8483.50.10	For road motor vehicle engines	10%	10%	kg and u	748.51
8483.50.20	For marine craft	5%	5%	kg and u	748.52
8483.50.30	For aircraft engines	5%	5%	kg and u	748.53
8483.50.90	Other	5%	5%	kg and u	748.59
8483.60.00	Clutches and shaft couplings (including universal joints):				
8483.60.10	For marine craft	5%	5%	kg and u	748.61
8483.60.90	Other	5%	5%	kg and u	748.69
8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts:				
8483.90.10	For road motor vehicle engines	10%	10%	kg	748.91
8483.90.20	For marine craft	5%	5%	kg	748.92
8483.90.30	For aircraft engines	5%	5%	kg	748.93
8483.90.90	Other	5%	5%	kg	748.99
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.				
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5%	5%	kg	749.21
8484.20.00	Mechanical seals	5%	5%	kg	749.22
8484.90.00	Other	5%	5%	kg	749.29
[84.85]					

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories				
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	5%	5%	kg and u	728.211
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	5%	kg and u	728.212
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	5%	5%	kg and u	728.213
8486.40.00	Machines and apparatus specified in Note 9 (C) to this Chapter	5%	5%	kg and u	728.22
8486.90.00	Parts and accessories	5%	5%	kg and u	728.29
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.				
8487.10.00	Ships' or boats' propellers and blades therefor	5%	Free	kg	749.91
8487.90.00	Other	5%	5%	kg	749.99

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CHAPTER 85

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

Notes.

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

- 4. For the purposes of heading 85.23:
 - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, FLASH EPROM) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
 - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it

cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
8. For the purposes of headings 85.41 and 85.42:
 - (a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) “Electronic integrated circuits” are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

- 9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

- 1. Subheading 8527.12.00 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.01	Electric motors and generators (excluding generating sets).				
8501.10.00	Motors of an output not exceeding 37.5W	5%	5%	kg and u	716.1
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	5%	5%	kg and u	716.311
	Other DC motors; DC generators:				
8501.31.00	Of an output not exceeding 750 W	5%	5%	kg and u	716.21
8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	5%	kg and u	716.22
8501.33.00	Of an output exceeding 75 kW but not exceeding 375 kW	5%	5%	kg and u	716.23
8501.34.00	Of an output exceeding 375 kW	5%	5%	kg and u	716.24
8501.40.00	Other AC motors, single-phase	5%	5%	kg and u	716.312
	Other AC motors, multi-phase:				
8501.51.00	Of an output not exceeding 750 W	5%	5%	kg and u	716.313
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	5%	kg and u	716.314
8501.53.00	Of an output exceeding 75 kW	5%	5%	kg and u	716.319
	AC generators (alternators):				
8501.61.00	Of an output not exceeding 75 kVA	5%	5%	kg and u	716.321
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	5%	kg and u	716.322
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	5%	kg and u	716.323
8501.64.00	Of an output exceeding 750 kVA	5%	5%	kg and u	716.324
85.02	Electric generating sets and rotary converters.				
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):				
8502.11.00	Of an output not exceeding 75 kVA	5%	5%	kg and u	716.511
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	5%	kg and u	716.512
8502.13.00	Of an output exceeding 375 kVA	5%	5%	kg and u	716.513
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	5%	5%	kg and u	716.514
	Other generating sets:				
8502.31.00	Wind-powered	5%	5%	kg and u	716.521
8502.39.00	Other	5%	5%	kg and u	716.529
8502.40.00	Electric rotary converters	5%	5%	kg and u	716.4
8503.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	5%	5%	kg	716.9

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.				
8504.10.00	Ballasts for discharge lamps or tubes	5%	Free	kg and u	771.23
	Liquid dielectric transformers:				
8504.21.00	Having a power handling capacity not exceeding 650 kVA	5%	5%	kg and u	771.111
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	5%	kg and u	771.112
8504.23.00	Having a power handling capacity exceeding 10,000 kVA	5%	5%	kg and u	771.113
	Other transformers:				
8504.31.00	Having a power handling capacity not exceeding 1 kVA	5%	5%	kg and u	771.191
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	5%	kg and u	771.192
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	5%	kg and u	771.193
8504.34.00	Having a power handling capacity exceeding 500 kVA	5%	5%	kg and u	771.194
8504.40.00	Static converters	5%	5%	kg and u	771.21
8504.50.00	Other inductors	5%	5%	kg and u	771.25
8504.90.00	Parts	5%	5%	kg	771.29
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.				
	Permanent magnets and articles intended to become permanent magnets after magnetization				
8505.11.00	Of metal	5%	5%	kg	778.811
8505.19.00	Other	5%	5%	kg	778.812
8505.20.00	Electro-magnetic couplings, clutches and brakes	5%	5%	kg	778.813
8505.90.00	Other, including parts	5%	5%	kg	778.815
85.06	Primary cells and primary batteries.				
8506.10.00	Manganese dioxide	20%	20%	kg and u	778.116
8506.30.00	Mercuric oxide	20%	20%	kg and u	778.117
8506.40.00	Silver oxide	20%	20%	kg and u	778.118
8506.50.00	Lithium	20%	20%	kg and u	778.1191
8506.60.00	Air-zinc	20%	20%	kg and u	778.1192
8506.80.00	Other primary cells and primary batteries.	20%	20%	kg and u	778.1199

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8506.90.00 85.07	Parts Electric accumulators, including separators therefor, whether or not rectangular (including square).	20%	20%	kg	778.17
8507.10.00.00	Lead-acid, of a kind used for starting piston Engines:				
8507.10.00.100	Lead-acid, of a kind used for starting piston Engines – excluding motor cycles batteries	20%	20%	kg and u	778.1211
8507.10.00.900	Lead-acid, of a kind used for starting piston engines	20%	20%	kg and u	778.1219
8507.20.00	Other lead-acid accumulators	20%	20%	kg and u	778.122
8507.30.00	Nickel-cadmium	20%	20%	kg and u	778.123
8507.40.00	Nickel-iron	20%	20%	kg and u	778.124
8507.80.00	Other accumulators	20%	20%	kg and u	778.129
8507.90.00	Parts:				
8507.90.10	Lead grids; plates coated with paste	20%	20%	kg	778.191
8507.90.90 85.08	Other parts Vacuum cleaners With self-contained electric motor:	20%	20%	kg	778.199
8508.11.00	Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	20%	20%	kg and u	775.511
8508.19.00	Other	20%	20%	kg and u	775.519
8508.60.00	Other vacuum cleaners	20%	20%	kg and u	775.56
8508.70.00 85.09	Parts Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	5%	5%	kg	775.57
8509.40.00	Food grinders and mixers: fruit or vegetable juice extractors:				
8509.40.10	Food grinders and mixers	20%	20%	kg and u	775.721
8509.40.20	Fruit or vegetable juice extractors	20%	20%	kg and u	775.722
8509.80.00	Other appliances:				
8509.80.10	Blenders	20%	20%	kg and u	775.732
8509.80.20	Floor polishers	20%	20%	kg and u	775.712
8509.80.30	Kitchen waste disposers	20%	20%	kg and u	775.731
8509.80.90	Other	20%	20%	kg and u	775.739
8509.90.00 85.10	Parts Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	5%	5%	kg	775.79
8510.10.00	Shavers	20%	20%	kg and u	775.41
8510.20.00	Hair clippers	20%	20%	kg and u	775.42

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8510.30.00	Hair-removing appliances	20%	20%	kg and u	775.733
8510.90.00	Parts	20%	20%	kg	775.49
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.				
8511.10.00	Sparking plugs	10%	10%	kg and u	778.311
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	10%	kg and u	778.312
8511.30.00	Distributors; ignition coils	10%	10%	kg and u	778.313
8511.40.00	Starter motors and dual purpose starter-generators	10%	10%	kg and u	778.314
8511.50.00	Other generators	10%	10%	kg and u	778.315
8511.80.00	Other equipment	10%	10%	kg and u	778.316
8511.90.00	Parts	10%	10%	kg	778.33
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.				
8512.10.00	Lighting or visual signalling equipment or a kind used on bicycles	5%	5%	kg and u	778.341
8512.20.00	Other lighting or visual signalling equipment	25%	25%	kg and u	778.342
8512.30.00	Sound signalling equipment	25%	25%	kg and u	778.343
8512.40.00	Windscreen wipers, defrosters and demisters	25%	25%	kg and u	778.344
8512.90.00	Parts	5%	5%	kg	778.35
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.				
8513.10.00	Lamps	20%	20%	kg and u	813.12
8513.90.00	Parts	5%	5%	kg	813.8

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.				
8514.10.00	Resistance heated furnaces and ovens	5%	Free	kg and u	741.31
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	5%	Free	kg and u	741.32
8514.30.00	Other furnaces and ovens	5%	Free	kg and u	741.33
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	5%	Free	kg and u	741.34
8514.90.00	Parts	5%	Free	kg	741.35
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.				
	Brazing or soldering machines and apparatus:				
8515.11.00	Soldering irons and guns	5%	5%	kg and u	737.31
8515.19.00	Other	5%	5%	kg and u	737.32
	Machines and apparatus for resistance welding of metal:				
8515.21.00	Fully or partly automatic	5%	Free	kg and u	737.33
8515.29.00	Other	5%	Free	kg and u	737.34
	Machines and apparatus for arc (including plasma arc) welding of metals:				
8515.31.00	Fully or partly automatic	5%	5%	kg and u	737.35
8515.39.00	Other	5%	5%	kg and u	737.36
8515.80.00	Other machines and apparatus	5%	5%	kg and u	737.37
8515.90.00	Parts	5%	Free	kg	737.39

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45				
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters:				
8516.10.10	Electric instantaneous or storage water heaters	20%	20%	kg and u	775.811
8516.10.20	Immersion heaters	20%	20%	kg and u	775.812
	Electric space heating apparatus and electric soil heating apparatus:				
8516.21.00	Storage heating radiators	20%	20%	kg and u	775.821
8516.29.00	Other	20%	20%	kg and u	775.829
	Electro-thermic hair-dressing or hand-drying apparatus:				
8516.31.00	Hair dryers	20%	20%	kg and u	775.831
8516.32.00	Other hair-dressing apparatus	20%	20%	kg and u	775.832
8516.33.00	Hand-drying apparatus	20%	20%	kg and u	775.833
8516.40.00	Electric smoothing irons	20%	20%	kg and u	775.84
8516.50.00	Microwave ovens	20%	20%	kg and u	775.861
8516.60.00	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				
8516.60.10	Stoves and cookers	20%	20%	kg and u	775.862
8516.60.90	Other	20%	20%	kg and u	775.869
	Other electro-thermic appliances:				
8516.71.00	Coffee or tea makers	20%	20%	kg and u	775.871
8516.72.00	Toasters	20%	20%	kg and u	775.872
8516.79.00	Other	20%	20%	kg and u	775.879
8516.80.00	Electric heating resistors	20%	20%	kg and u	775.88
8516.90.00	Parts	5%	5%	kg	775.89

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. Telephone sets, including telephones for cellular networks or for other wireless networks:				
8517.11.00	Line telephone sets with cordless handsets	5%	5%	kg and u	764.111
8517.12.00	Telephones for cellular networks or for other wireless networks:				
8517.12.10	Portable radio-telephones	20%	20%	kg and u	764.321
8517.12.90	Other	5%	5%	kg and u	764.329
8517.18.00	Other	5%	5%	kg and u	764.119
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):				
8517.61.00	Base stations	5%	5%	kg and u	764.121
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	5%	5%	kg and u	764.122
8517.69.00	Other	5%	5%	kg and u	764.129
8517.70.00	Parts	5%	5%	kg	764.18
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.				
8518.10.00	Microphones and stands therefor Loudspeakers, whether or not mounted in their enclosures:	20%	20%	kg and u	764.21

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8518.21.00	Single loudspeakers, mounted in their Enclosures	20%	20%	kg and u	764.221
8518.22.00	Multiple loudspeakers, mounted in the same Enclosure	20%	20%	kg and u	764.222
8518.29.00	Other	20%	20%	kg and u	764.23
8518.30.00	Headphones and earphones, whether or not Combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	20%	20%	kg and u	764.24
8518.40.00	Audio-frequency electric amplifiers	45%	45%	kg and u	764.25
8518.50.00	Electric sound amplifier sets	20%	20%	kg and u	764.26
8518.90.00	Parts	20%	20%	kg	764.92
85.19	Sound recording or reproducing apparatus.				
8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:				
8519.20.10	Coin or disc-operated record players	45%	45%	kg and u	763.311
8519.20.90	Other	20%	20%	kg and u	763.319
8519.30.00	Turntables (record-decks)	20%	20%	kg and u	763.35
8519.50.00	Telephone answering machines	20%	20%	kg and u	763.842
8519.81.00	Other apparatus: Using magnetic, optical or semiconductor media:				
8519.81.10	Transcribing machines	20%	20%	kg and u	763.391
8519.81.20	Pocket-size cassette players	20%	20%	kg and u	733.392
8519.81.30	Dictating machines not capable of operating without an external source of power	5%	5%	kg and u	763.393
8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus	20%	20%	kg and u	763.394
8519.81.90	Other	20%	20%	kg and u	763.395
8519.89.00	Other	20%	20%	kg and u	763.399
[85.20]					
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.				
8521.10.00	Magnetic tape-type	30%	30%	kg and u	763.811
8521.90.00	Other	30%	30%	kg and u	763.819
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.				
8522.10.00	Pick-up cartridges	5%	5%	kg	764.991
8522.90.00	Other	5%	5%	kg	764.999

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.				
	Magnetic media:				
8523.21.00	Cards incorporating a magnetic stripe:				
8523.21.10	Unrecorded	5%	5%	kg and u	898.591
8523.21.90	Recorded	20%	20%	kg and u	898.794
8523.29.00	Other:				
8523.29.10	Unrecorded audio tapes	5%	5%	kg and u	898.4291
8523.29.20	Recorded audio tapes	20%	20%	kg and u	898.4292
8523.29.30	Unrecorded video tapes	5%	5%	kg and u	898.4293
8523.29.40	Recorded video tapes	20%	20%	kg and u	898.4294
8523.29.50	Unrecorded magnetic discs	5%	5%	kg and u	898.4295
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image	20%	20%	kg and u	898.4296
8523.29.70	Diskettes	5%	5%	kg and u	898.4297
8523.29.90	Other	5%	5%	kg and u	898.4299
8523.40.00	Optical media:				
8523.40.10	Discs or laser reading system for reproducing phenomena other than sound or image	20%	20%	kg and u	898.441
8523.40.20	Discs or laser reading system for reproducing phenomena other than sound only	20%	20%	kg and u	898.442
8523.40.30	Other discs or laser reading system	20%	20%	kg and u	898.443
8523.40.40	Audio compact discs	45%	45%	kg and u	898.444
8523.40.50	Other compact discs	45%	45%	kg and u	898.445
8523.40.60	Unrecorded DVD's	5%	5%	kg and u	898.446
8523.40.70	Recorded DVD's	20%	20%	kg and u	898.447
8523.40.90	Other	20%	20%	kg and u	898.449
	Semi-conductor media:				
8523.51.00	Solid-state non-volatile storage devices:				
8523.51.10	USB Flash Drive	5%	5%	kg and u	898.461
8523.51.20	Flash memory cards	20%	20%	kg and u	898.462
8523.51.30	Other unrecorded	5%	5%	kg and u	898.463
8523.51.70	Other recorded	20%	20%	kg and u	898.464
8523.52.00	Smart cards	5%	5%	kg and u	898.465
8523.59.00	Other	5%	5%	kg and u	898.469
8523.80.00	Other:				
8523.80.10	Unrecorded	5%	5%	kg and u	898.491
8523.80.90	Recorded	20%	20%	kg and u	898.492

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
[85.24] 85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.				
8525.50.00	Transmission apparatus	5%	Free	kg and u	764.31
8525.60.00	Transmission apparatus incorporating reception apparatus	20%	20%	kg and u	764.321
8525.80.00	Television cameras, digital cameras and video camera recorders	20%	20%	kg and u	763.812
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.				
8526.10.00	Radar apparatus	5%	Free	kg and u	764.831
	Other:				
8526.91.00	Radio navigational aid apparatus	5%	Free	kg and u	764.832
8526.92.00	Radio remote control apparatus	5%	Free	kg and u	764.839
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.				
	Radio-broadcast receivers capable of operating without an external source of power:				
8527.12.00	Pocket-size radio cassette-players	20%	20%	kg and u	762.211
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	20%	20%	kg and u	762.212
8527.19.00	Other	20%	20%	kg and u	762.22
	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:				
8527.21.00	Combined with sound recording or reproducing apparatus	20%	20%	kg and u	762.11
8527.29.00	Other	20%	20%	kg and u	762.12
	Other:				
8527.91.00	Combined with sound recording or reproducing Apparatus	20%	20%	kg and u	762.81
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	20%	20%	kg and u	762.82
8527.99.00	Other	20%	20%	kg and u	762.89

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.				
	Cathode-ray tube monitors:				
8528.41.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	5%	kg and u	761.31
8528.49.00	Other	20%	20%	kg and u	761.39
	Other monitors:				
8528.51.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	5%	kg and u	761.41
8528.59.00	Other	20%	20%	kg and u	761.49
	Projectors				
8528.61.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	5%	kg and u	761.51
8528.69.00	Other	20%	20%	kg and u	761.59
	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:				
8528.71.00.00	Not designed to incorporate a video display or screen:				
8528.71.00.100	Satellite receivers	20%	20%	kg and u	761.611
8528.71.00.200	Complete satellite receiver systems including satellite receivers, satellite dish, feed horn, LNB, etc.	20%	20%	kg and u	761.612
8528.71.00.900	Other Not designed to incorporate a video display or screen	20%	20%	kg and u	761.619
8528.72.00	Other, colour	20%	20%	kg and u	761.62
8528.73.00	Other, black and white or other monochrome	20%	20%	kg and u	761.63
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.				
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	5%	5%	kg	764.931
8529.90.00	Other	5%	5%	kg	764.939

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).				
8530.10.00	Equipment for railways or tramways	Free	Free	kg and u	778.821
8530.80.00	Other equipment	Free	Free	kg and u	778.829
8530.90.00	Parts	Free	Free	kg	778.83
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.				
8531.10.00	Burglar or fire alarms and similar apparatus	5%	5%	kg and u	778.841
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5%	5%	kg and u	778.842
8531.80.00	Other apparatus:				
8531.80.10	Electrical sound or visual signalling apparatus	20%	20%	kg and u	778.843
8531.80.90	Other	5%	5%	kg and u	778.849
8531.90.00	Parts	5%	5%	kg	778.85
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).				
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)	5%	5%	kg	778.61
	Other fixed capacitors:				
8532.21.00	Tantalum	5%	5%	kg	778.62
8532.22.00	Aluminium electrolytic	5%	5%	kg	778.63
8532.23.00	Ceramic dielectric, single layer	5%	5%	kg	778.64
8532.24.00	Ceramic dielectric, multiplayer	5%	5%	kg	778.65
8532.25.00	Dielectric of paper or plastics	5%	5%	kg	778.66
8532.29.00	Other	5%	5%	kg	778.67
8532.30.00	Variable or adjustable (pre-set) capacitors	5%	5%	kg	778.68
8532.90.00	Parts	5%	5%	kg	778.69
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.				
8533.10.00	Fixed carbon resistors, composition or film types	5%	5%	kg	772.31
	Other fixed resistors:				
8533.21.00	For a power handling capacity not exceeding 20W	5%	5%	kg	772.321
8533.29.00	Other	5%	5%	kg	772.329

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8533.31.00	Wirewound variable resistors, including rheostats and potentiometers: For a power handling capacity not exceeding 20W	5%	5%	kg	772.331
8533.39.00	Other	5%	5%	kg	772.339
8533.40.00	Other variable resistors, including rheostats and potentiometers	5%	5%	kg	772.35
8533.90.00	Parts	5%	5%	kg	772.38
8534.00.00	Printed circuits.	5%	5%	kg	772.2
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors junction boxes), for a voltage exceeding 1,000 volts.				
8535.10.00	Fuses	5%	5%	kg	772.41
8535.21.00	Automatic circuit breakers: For a voltage of less than 72.5 kV	5%	5%	kg	772.42
8535.29.00	Other	5%	5%	kg	772.43
8535.30.00	Isolating switches and make-and-break switches	5%	5%	kg	772.44
8535.40.00	Lightning arresters, voltage limiters and surge suppressors	5%	5%	kg	772.45
8535.90.00	Other	5%	5%	kg	772.49
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.				
8536.10.00	Fuses	5%	5%	kg	772.51
8536.20.00	Automatic circuit breakers	5%	5%	kg	772.52
8536.30.00	Other apparatus for protecting electrical circuits	5%	5%	kg	772.53
	Relays:				
8536.41.00	For a voltage not exceeding 60V	5%	5%	kg	772.541
8536.49.00	Other	5%	5%	kg	772.549
8536.50.00	Other switches	5%	5%	kg	772.55
	Lamp-holders, plugs and sockets:				
8536.61.00	Lamp-holders	5%	5%	kg	772.57
8536.69.00	Other	5%	5%	kg	772.58

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8536.70.00	Connectors for optical fibres, optical fibre bundles or cables:				
8536.70.10	Of plastic	20%	20%	kg	772.561
8536.70.20	Of copper	20%	20%	kg	772.562
8536.70.90	Of other material	5%	5%	kg	772.569
8536.90.00	Other apparatus	5%	5%	kg	772.59
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.				
8537.10.00	For a voltage not exceeding 1,000 V	10%	10%	kg	772.61
8537.20.00	For a voltage exceeding 1,000 V	10%	10%	kg	772.62
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.				
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	15%	15%	kg	772.81
8538.90.00	Other	5%	5%	kg	772.82
85.39	Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.				
8539.10.00	Sealed beam lamp units	45%	45%	kg and u	778.23
	Other filament lamps, excluding ultra-violet or infra-red lamps:				
8539.21.00	Tungsten halogen	20%	20%	kg and u	778.211
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20%	20%	kg and u	778.212
8539.29.00	Other	20%	20%	kg and u	778.219
	Discharge lamps, other than ultra-violet lamps:				
8539.31.00	Fluorescent, hot cathode	20%	20%	kg and u	778.221
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	20%	20%	kg and u	778.222
8539.39.00	Other	20%	20%	kg and u	778.229
	Ultra-violet or infra-red lamps ; arc-lamps:				
8539.41.00	Arc-lamps	5%	5%	kg and u	778.241
8539.49.00	Other	5%	5%	kg and u	778.249
8539.90.00	Parts	5%	5%	kg	778.29

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). Cathode-ray television picture tubes, including Video monitor cathode-ray tubes:				
8540.11.00	Colour	5%	5%	kg and u	776.11
8540.12.00	Black and white or other monochrome	5%	5%	kg and u	776.12
8540.20.00	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	5%	5%	kg and u	776.21
8540.40.00	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5%	5%	kg and u	776.231
8540.50.00	Data/graphic display tubes, black and white or other monochrome	5%	5%	kg and u	776.232
8540.60.00	Other cathode-ray tubes	5%	5%	kg and u	776.239
	Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:				
8540.71.00	Magnetrons	5%	5%	kg and u	776.251
8540.72.00	Klystrons	5%	5%	kg and u	776.252
8540.79.00	Other	5%	5%	kg and u	776.259
	Other valves and tubes:				
8540.81.00	Receiver or amplifier valves and tubes	5%	5%	kg and u	776.271
8540.89.00	Other	5%	5%	kg and u	776.279
	Parts:				
8540.91.00	Of cathode-ray tubes	5%	5%	kg	776.291
8540.99.00	Other	5%	5%	kg	776.299
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.				
8541.10.00	Diodes, other than photosensitive or light emitting diodes	5%	5%	kg and u	776.31
	Transistors, other than photosensitive transistors:				
8541.21.00	With a dissipation rate of less than 1 W	5%	5%	kg and u	776.32
8541.29.00	Other	5%	5%	kg and u	776.33
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices	5%	5%	kg and u	776.35

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	5%	kg and u	776.37
8541.50.00	Other semiconductor devices	5%	5%	kg and u	776.39
8541.60.00	Mounted piezo-electric crystals	5%	5%	kg and u	776.81
8541.90.00	Parts	5%	5%	kg	776.88
85.42	Electronic integrated circuits. Electronic integrated circuits:				
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	5%	5%	kg and u	776.991
8542.32.00	Memories	5%	5%	kg and u	776.992
8542.33.00	Amplifiers	5%	5%	kg and u	776.993
8542.39.00	Other	5%	5%	kg and u	776.994
8542.90.00	Parts	5%	5%	kg	776.999
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.				
8543.10.00	Particle accelerators	5%	5%	kg and u	778.711
8543.20.00	Signal generators	5%	5%	kg and u	778.781
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	5%	5%	kg and u	778.782
8543.70.00	Other machines and apparatus:				
8543.70.10	Proximity cards and tags	5%	5%	kg and u	778.784
8543.70.20	Sound mixing units (equalizers) for domestic use	30%	30%	kg and u	778.785
8543.70.90	Other	5%	5%	kg and u	778.789
8543.90.00	Parts	5%	5%	kg	778.79
85.44	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. Winding wire:				
8544.11.00	Of copper:				
8544.11.10	Enamelled or plastic insulated	5%	5%	kg	773.111
8544.11.90	Other	5%	5%	kg	773.112
8544.19.00	Other	5%	5%	kg	773.119

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8544.20.00	Co-axial cable and other co-axial electric Conductors	5%	5%	kg	773.12
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	5%	kg	773.13
	Other electric conductors, for a voltage not exceeding 1000 V:				
8544.42.00	Fitted with connectors	5%	5%	kg	773.141
8544.49.00	Other:				
8544.49.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	15%	15%	kg	773.152
8544.49.20	Telephone drop wire or station wire	15%	15%	kg	773.153
8544.49.90	Other	5%	5%	kg	773.159
8544.60.00	Other electric conductors, for a voltage exceeding 1,000 V:				
8544.60.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	15%	15%	kg	773.171
8544.60.90	Other	5%	5%	kg	773.179
8544.70.00	Optical fibre cables	5%	Free	kg	773.18
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.				
	Electrodes:				
8545.11.00	Of a kind used for furnaces	5%	5%	kg	778.861
8545.19.00	Other	5%	5%	kg	778.862
8545.20.00	Brushes	5%	5%	kg	778.863
8545.90.00	Other	5%	5%	kg	778.869
85.46	Electrical insulators of any material.				
8546.10.00	Of glass	5%	5%	kg	773.22
8546.20.00	Of ceramics	5%	5%	kg	773.23
8546.90.00	Other	5%	5%	kg	773.24
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.				
8547.10.00	Insulating fittings of ceramics	5%	5%	kg	773.26
8547.20.00	Insulating fittings of plastics	5%	5%	kg	773.28

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8547.90.00 85.48	Other 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.	5%	5%	kg	773.29
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	5%	kg	778.125
8548.90.00	Other	5%	5%	kg	778.89

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SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Articles of Chapter 82 (tools);
 - (d) Articles of heading 83.06;
 - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
 - (f) Electrical machinery or equipment (Chapter 85);
 - (g) Articles of Chapter 90;
 - (h) Articles of Chapter 91;
 - (ij) Arms (Chapter 93);
 - (k) Lamps or lighting fittings of heading 94.05; or

- (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
 4. For the purposes of this Section:
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
 5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
 - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
 - (b) In Chapter 87 if designed to travel over land or over both land and water;
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.



CHAPTER 86

RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS

Notes.

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 8608.00:00 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.

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.				
8601.10.00	Powered from an external source of electricity	5%	Free	kg and u	791.11
8601.20.00	Powered by electric accumulators	5%	Free	kg and u	791.15
86.02	Other rail locomotives; locomotive tenders.				
8602.10.00	Diesel-electric locomotives	5%	Free	kg and u	791.21
8602.90.00	Other	5%	Free	kg and u	791.29
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.00.00.				
8603.10.00	Powered from an external source of electricity	5%	Free	kg and u	791.61
8603.90.00	Other	5%	Free	kg and u	791.69
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5%	Free	kg and u	791.81
8605.00.00	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 8604.00.00).	5%	Free	kg and u	791.7
86.06	Railway or tramway goods vans and wagons, not self-propelled.				
8606.10.00	Tanks wagons and the like	5%	Free	kg and u	791.821
8606.30.00	Self-discharging vans and wagons, other than those of subheading 8606.10.00	5%	Free	kg and u	791.823
	Other:				
8606.91.00	Covered and closed	5%	Free	kg and u	791.824
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm	5%	Free	kg and u	791.825
8606.99.00	Other	5%	Free	kg and u	791.829
86.07	Parts of railway or tramway locomotives or rolling-stock.				
	Bogies, bissel-bogies, axles and wheels, and parts thereof:				
8607.11.00	Driving bogies and bissel-bogies	5%	Free	kg	791.991
8607.12.00	Other bogies and bissel-bogies	5%	Free	kg	791.992

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8607.19.00	Other, including parts	5%	Free	kg	791.993
	Brakes and parts thereof:				
8607.21.00	Air brakes and parts thereof	5%	Free	kg	791.994
8607.29.00	Other	5%	Free	kg	791.995
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	5%	Free	kg	791.996
	Other:				
8607.91.00	Of locomotives	5%	Free	kg	791.997
8607.99.00	Other	5%	Free	kg	791.999
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5%	Free	kg	791.91
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	Free	kg and u	786 3

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CHAPTER 87

VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 8706.00.
4. Heading 8712.00 includes all children's bicycles. Other children's cycles fall in heading 9503.00.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
87.01	Tractors (other than tractors of heading 87.09).				
8701.10.00	Pedestrian controlled tractors:				
8701.10.10	For use in agriculture	Free	Free	kg and u	722.411
8701.10.90	Other	5%	5%	kg and u	722.419
8701.20.00	Road tractors for semi-trailers	5%	5%	kg and u	783.2
8701.30.00	Track-laying tractors:				
8701.30.10	For use in agriculture	Free	Free	kg and u	722.31
8701.30.90	Other	5%	5%	kg and u	722.39
8701.90.00	Other:				
8701.90.10	For use in agriculture	Free	Free	kg and u	722.491
8701.90.90	Other	5%	5%	kg and u	722.499
87.02	Motor vehicles for the transport of ten or more persons, including the driver.				
8702.10.00	With compression – ignition internal combustion piston engine (diesel or semi- diesel):				
8702.10.10.00	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8702.10.10.100	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	783.111
8702.10.10.900	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	783.111
8702.10.20.00	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver):				
8702.10.20.100	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) , where the chargeable value =< \$45000.00	10%	10%	kg and u	783.112
8702.10.20.900	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver) , where the chargeable value > \$45000.00	10%	10%	kg and u	783.112

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8702.10.30.00	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8702.10.30.100	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	783.113
8702.10.30.900	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	783.113
8702.10.40.00	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):				
8702.10.40.100	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), where the chargeable value =< \$45000.00	10%	10%	kg and u	783.114
8702.10.40.900	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), where the chargeable value > \$45000.00	10%	10%	kg and u	783.114
8702.10.50.00	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8702.10.50.100	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	783.115

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8702.10.50.900	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	783.115
8702.10.60.00	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons(including the driver):				
8702.10.60.100	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons(including the driver), where the chargeable value =< \$45000.00	10%	10%	kg and u	783.116
8702.10.60.900	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons(including the driver), where the chargeable value > \$45000.00	10%	10%	kg and u	783.116
8702.10.90.00	Other coaches, buses and mini-buses with compression-ignition internal combustion piston engine (diesel or semi diesel) NES:				
8702.10.90.100	Other coaches, buses and mini-buses with compression-ignition internal combustion piston engine (diesel or semi diesel) NES, where the chargeable value =< \$45000.00	10%	10%	kg and u	783.119
8702.10.90.900	Other coaches, buses and mini-buses with compression-ignition internal combustion piston engine (diesel or semi diesel) NES Other coaches, buses and mini-buses with compression-ignition internal combustion piston engine (diesel or semi diesel) NES Other coaches, buses and mini-buses NES, where the chargeable value > \$45000.00	10%	10%	kg and u	783.119
8702.90.00	Other:				
8702.90.10.00	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8702.90.10.100	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	783.191
8702.90.10.900	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	783.191

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8702.90.20.00	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver):				
8702.90.20.100	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), where the chargeable value ≤ \$45000.00	10%	10%	kg and u	783.192
8702.90.20.900	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), where the chargeable value > \$45000.00	10%	10%	kg and u	783.192
8702.90.30.00	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8702.90.30.100	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value ≤ \$45000.00	5%	5%	kg and u	783.193
8702.90.30.900	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	783.193
8702.90.40.00	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver):				
8702.90.40.100	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), where the chargeable value ≤ \$45000.00	10%	10%	kg and u	783.194
8702.90.40.900	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), where the chargeable value > \$45000.00	10%	10%	kg and u	783.194
8702.90.50.00	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8702.90.50.100	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	783.195
8702.90.50.900	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	783.195
8702.90.60.00	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver):				
8702.90.60.100	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), where the chargeable value =< \$45000.00	10%	10%	kg and u	783.196
8702.90.60.900	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), where the chargeable value > \$45000.00	10%	10%	kg and u	783.196
8702.90.90.00	Other coaches, buses and mini-buses NES:				
8702.90.90.100	Other coaches, buses and mini-buses NES, where the chargeable value =< \$45000.00	10%	10%	kg and u	783.199
8702.90.90.900	Other coaches, buses and mini-buses NES, where the chargeable value > \$45000.00	10%	10%	kg and u	783.199
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.				
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:				
8703.10.00.100	Vehicles specially designed for travelling on snow; golf cars and similar vehicles, where the chargeable value =< \$45000.00	20%	20%	kg and u	781.1
8703.10.00.900	Vehicles specially designed for travelling on snow; golf cars and similar vehicles, where the chargeable value > \$45000.00	20%	20%	kg and u	781.1
	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
8703.21.00	Of a cylinder capacity not exceeding 1,000 cc:				
8703.21.10.00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.21.10.100	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.101	USED, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.102	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.103	USED LPG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.104	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.105	USED CNG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.106	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.109	USED HYBRID vehicles with gasoline engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.211
8703.21.10.900	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.21.10.901	USED, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211
8703.21.10.902	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211
8703.21.10.903	USED LPG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211
8703.21.10.904	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211
8703.21.10.905	USED CNG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211
8703.21.10.906	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211
8703.21.10.909	USED HYBRID vehicles with gasoline engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.211
8703.21.90.00	Other:				
8703.21.90.100	Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219
8703.21.90.101	USED, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219
8703.21.90.102	LPG powered vehicles Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219
8703.21.90.103	USED LPG powered vehicles, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.21.90.104	CNG powered vehicles Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219
8703.21.90.105	USED CNG powered vehicles, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219
8703.21.90.106	HYBRID vehicles with gasoline engines Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219
8703.21.90.109	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.219
8703.21.90.900	Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.21.90.901	USED ,Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.21.90.902	LPG powered vehicles Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.21.90.903	USED LPG powered vehicles, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.21.90.904	CNG powered vehicles Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.21.90.905	USED CNG powered vehicles, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.21.90.906	HYBRID vehicles with gasoline engines Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.21.90.909	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity not exceeding 1,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.219
8703.22.00	Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc:				
8703.22.10.00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.22.10.100	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221
8703.22.10.101	USED, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221
8703.22.10.102	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221
8703.22.10.103	USED LPG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221
8703.22.10.104	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221
8703.22.10.105	USED CNG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221
8703.22.10.106	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221
8703.22.10.109	USED HYBRID vehicles with gasoline engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.221

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.22.10.900	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.10.901	USED, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.10.902	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.10.903	USED LPG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.10.904	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.10.905	USED CNG powered vehicles, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.10.906	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.10.909	USED HYBRID vehicles with gasoline engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.221
8703.22.90.00	Other Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.22.90.100	Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.101	USED ,Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.102	LPG powered vehicles Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.103	USED LPG powered vehicles, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.104	CNG powered vehicles Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.105	USED CNG powered vehicles, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.106	HYBRID vehicles with gasoline engines Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.109	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.229
8703.22.90.900	Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229
8703.22.90.901	USED, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229
8703.22.90.902	LPG powered vehicles Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229
8703.22.90.903	USED LPG powered vehicles, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229
8703.22.90.904	CNG powered vehicles Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.22.90.905	USED CNG powered vehicles, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229
8703.22.90.906	HYBRID vehicles with gasoline engines Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229
8703.22.90.909	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity exceeding 1,000 c but not exceeding 1,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.229
8703.23.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3000 cc:				
8703.23.10.00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8703.23.10.100	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.101	USED Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.102	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.103	USED LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.104	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.105	USED CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.10.106	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.109	USED HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.200	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.201	USED , completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.202	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.203	USED LPG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.204	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.205	USED CNG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.206	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.10.209	USED HYBRID vehicles with gasoline engines, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.300	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.301	USED Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.302	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.303	USED LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.304	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.305	USED CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.306	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.309	USED HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.10.400	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.401	USED , completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.402	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.403	USED LPG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.404	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.405	USED CNG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.406	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.409	USED HYBRID vehicles with gasoline engines, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >1,600 cc but =< 1,800 cc where the chargeable value > \$45000.00=	5%	5%	kg and u	781.231
8703.23.10.500	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.10.501	USED Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.502	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.503	USED LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.504	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.505	USED CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.506	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.509	USED HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value =< \$45000.00	5%	5%	kg and u	781.231
8703.23.10.600	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.601	USED , completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.10.602	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.603	USED LPG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.604	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.605	USED CNG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.606	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.609	USED HYBRID vehicles with gasoline engines, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity > 1,800 cc but < 2,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.700	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc where the chargeable value <= \$45000.00	5%	5%	kg and u	781.231
8703.23.10.701	USED Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc where the chargeable value <= \$45000.00	5%	5%	kg and u	781.231
8703.23.10.702	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc where the chargeable value <= \$45000.00	5%	5%	kg and u	781.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.10.703	USED LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.231
8703.23.10.704	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.231
8703.23.10.705	USED CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.231
8703.23.10.706	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.231
8703.23.10.709	USED HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.231
8703.23.10.900	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value $>$ \$45000.00	5%	5%	kg and u	781.231
8703.23.10.901	USED , completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value $>$ \$45000.00	5%	5%	kg and u	781.231
8703.23.10.902	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value $>$ \$45000.00	5%	5%	kg and u	781.231
8703.23.10.903	USED LPG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc where the chargeable value $>$ \$45000.00	5%	5%	kg and u	781.231

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.10.904	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.905	USED CNG powered vehicles, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.906	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.10.909	USED HYBRID vehicles with gasoline engines, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc where the chargeable value > \$45000.00	5%	5%	kg and u	781.231
8703.23.20.00	Of a cylinder capacity >1,500 cc but <= 1,800 cc:				
8703.23.20.100	Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.101	USED , Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.102	LPG powered vehicles Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.103	USED LPG powered vehicles, Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.104	CNG powered vehicles Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.105	USED CNG powered vehicles, Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.106	HYBRID vehicles with gasoline engines Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.109	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.232
8703.23.20.200	Of a cylinder capacity >1,500 cc but <= 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.20.201	USED , Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.202	LPG powered vehicles Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.203	USED LPG powered vehicles, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.204	CNG powered vehicles Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.205	USED CNG powered vehicles, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.206	HYBRID vehicles with gasoline engines Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.209	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity >1,500 cc but =< 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.300	Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.301	USED ,Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.302	LPG powered vehicles Of a cylinder capacity > 1,600 cc but . =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.303	USED LPG powered vehicles, Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.304	CNG powered vehicles Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.305	USED CNG powered vehicles, Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.306	HYBRID vehicles with gasoline engines Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.309	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.232
8703.23.20.900	Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.20.901	USED ,Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.902	LPG powered vehicles Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.903	USED LPG powered vehicles, Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.904	CNG powered vehicles Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.905	USED CNG powered vehicles, Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.906	HYBRID vehicles with gasoline engines Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.20.909	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity > 1,600 cc but =< 1,800 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.232
8703.23.30.00	Of a cylinder capacity > 1,800 cc but < 2,000 cc:				
8703.23.30.100	Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.101	USED ,Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.102	LPG powered vehicles Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.103	USED LPG powered vehicles, Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.104	CNG powered vehicles Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.105	USED CNG powered vehicles, Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.106	HYBRID vehicles with gasoline engines Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.109	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.233
8703.23.30.900	Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.30.901	USED, Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233
8703.23.30.902	LPG powered vehicles Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233
8703.23.30.903	USED LPG powered vehicles, Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233
8703.23.30.904	CNG powered vehicles Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233
8703.23.30.905	USED CNG powered vehicles, Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233
8703.23.30.906	HYBRID vehicles with gasoline engines Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233
8703.23.30.909	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity > 1,800 cc but < 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.233
8703.23.40.00	Of a cylinder capacity >= 2,000 cc but <= 3,000 cc:				
8703.23.40.100	Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.101	USED, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.102	LPG powered vehicles Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.103	USED LPG powered vehicles, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.104	CNG powered vehicles Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.105	USED CNG powered vehicles, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.106	HYBRID vehicles with gasoline engines Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.109	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value <= \$45000.00	45%	45%	kg and u	781.234
8703.23.40.900	Of a cylinder capacity >= 2,000 cc but <= 3,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.234

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.23.40.901	USED, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc, where the chargeable value $>$ \$45000.00	45%	45%	kg and u	781.234
8703.23.40.902	LPG powered vehicles Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc, where the chargeable value $>$ \$45000.00	45%	45%	kg and u	781.234
8703.23.40.903	USED LPG powered vehicles, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc, where the chargeable value $>$ \$45000.00	45%	45%	kg and u	781.234
8703.23.40.904	CNG powered vehicles Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc, where the chargeable value $>$ \$45000.00	45%	45%	kg and u	781.234
8703.23.40.905	USED CNG powered vehicles, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc, where the chargeable value $>$ \$45000.00	45%	45%	kg and u	781.234
8703.23.40.906	HYBRID vehicles with gasoline engines Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc, where the chargeable value $>$ \$45000.00	45%	45%	kg and u	781.234
8703.23.40.909	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity \geq 2,000 cc but \leq 3,000 cc, where the chargeable value $>$ \$45000.00	45%	45%	kg and u	781.234
8703.24.00	Of a cylinder capacity exceeding 3,000 cc:				
8703.24.10.00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8703.24.10.100	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.234
8703.24.10.101	USED, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.234
8703.24.10.102	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.234
8703.24.10.103	USED LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.234
8703.24.10.104	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc where the chargeable value \leq \$45000.00	5%	5%	kg and u	781.234

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.24.10.105	USED CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.234
8703.24.10.106	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.234
8703.24.10.109	USED HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.234
8703.24.10.900	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241
8703.24.10.901	USED Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241
8703.24.10.902	LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241
8703.24.10.903	USED LPG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241
8703.24.10.904	CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241
8703.24.10.905	USED CNG powered vehicles Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.24.10.906	HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241
8703.24.10.909	USED HYBRID vehicles with gasoline engines Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.241
8703.24.90.00	Other:				
8703.24.90.100	Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.101	USED , Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.102	LPG powered vehicles Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.103	USED LPG powered vehicles, Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.104	CNG powered vehicles Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.105	USED CNG powered vehicles, Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.106	HYBRID vehicles with gasoline engines Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.109	USED HYBRID vehicles with gasoline engines , Of a cylinder capacity exceeding 3,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.249
8703.24.90.900	Of a cylinder capacity exceeding 3,000 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.249
8703.24.90.901	USED , Of a cylinder capacity exceeding 3,000 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.249
8703.24.90.902	LPG powered vehicles Of a cylinder capacity exceeding 3,000 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.249
8703.24.90.903	USED LPG powered vehicles, Of a cylinder capacity exceeding 3,000 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.249

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.24.90.904	CNG powered vehicles Of a cylinder capacity exceeding 3,000 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.249
8703.24.90.905	USED CNG powered vehicles, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.249
8703.24.90.906	HYBRID vehicles with gasoline engines Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.249
8703.24.90.909	USED HYBRID vehicles with gasoline engines, Of a cylinder capacity exceeding 3,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.249
8703.31.00	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel): Of a cylinder capacity not exceeding 1,500 cc:				
8703.31.10.00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8703.31.10.100	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.251
8703.31.10.101	USED, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.251
8703.31.10.102	HYBRID vehicles with diesel engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.251
8703.31.10.109	USED HYBRID vehicles with diesel engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.251
8703.31.10.900	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.251

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.31.10.901	USED, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value > \$45000.00	5%	5%	kg and u	781.251
8703.31.10.902	HYBRID vehicles with diesel engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.251
8703.31.10.909	USED HYBRID vehicles with diesel engines, Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, Of a cylinder capacity not exceeding 1,500 cc, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.251
8703.31.90.00	Other:				
8703.31.90.100	Of a cylinder capacity not exceeding 1,500 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.259
8703.31.90.101	USED, Of a cylinder capacity-not exceeding 1,500 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.259
8703.31.90.102	HYBRID vehicles with diesel engines, Of a cylinder capacity not exceeding 1,500 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.259
8703.31.90.109	USED HYBRID vehicles with diesel engines, Of a cylinder capacity not exceeding 1,500 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.259
8703.31.90.900	Of a cylinder capacity not exceeding 1,500 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.259
8703.31.90.901	USED, Of a cylinder capacity not exceeding 1,500 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.259
8703.31.90.902	HYBRID vehicles with diesel engines, Of a cylinder capacity not exceeding 1,500 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.259
8703.31.90.909	USED HYBRID vehicles with diesel engines, Of a cylinder capacity not exceeding 1,500 cc , where the chargeable value > \$45000.00	45%	45%	kg and u	781.259
8703.32.00	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:				
8703.32.10.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.32.10.100	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261
8703.32.10.101	USED, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261
8703.32.10.102	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261
8703.32.10.109	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261
8703.32.10.20	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8703.32.10.200	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261
8703.32.10.201	USED, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261
8703.32.10.202	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.32.10.209	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value =< \$45000.00	5%	5%	kg and u	781.261
8703.32.10.30	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8703.32.10.300	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value > \$45000.00	5%	5%	kg and u	781.261
8703.32.10.301	USED, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value > \$45000.00	5%	5%	kg and u	781.261
8703.32.10.302	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.261
8703.32.10.309	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value > \$45000.00	5%	5%	kg and u	781.261
8703.32.10.90	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8703.32.10.900	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.261

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.32.10.901	USED , Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.261
8703.32.10.902	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.261
8703.32.10.909	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.261
8703.32.20	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:				
8703.32.20.10	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:				
8703.32.20.100	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262
8703.32.20.101	USED, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262
8703.32.20.102	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262
8703.32.20.109	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262
8703.32.20.20	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:				
8703.32.20.200	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262
8703.32.20.201	USED, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.32.20.202	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262
8703.32.20.209	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc , where the chargeable value =< \$45000.00	45%	45%	kg and u	781.262
8703.32.20.30	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc:				
8703.32.20.300	Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.20.301	USED, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.20.302	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.20.309	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,600 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.20.90	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc:				
8703.32.20.900	Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.20.901	USED Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.20.902	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.20.909	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 1,600 cc but not exceeding 2,000 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.262
8703.32.30.00	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.32.30.100	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg	781.263
8703.32.30.101	USED, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg	781.263
8703.32.30.102	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg	781.263
8703.32.30.109	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg	781.263
8703.32.30.900	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg	781.263
8703.32.30.901	USED, Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg	781.263
8703.32.30.902	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg	781.263
8703.32.30.909	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg	781.263

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.32.40.00	Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500 cc:				
8703.32.40.100	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.264
8703.32.40.101	USED, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.264
8703.32.40.102	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.264
8703.32.40.109	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.264
8703.32.40.900	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.264
8703.32.40.901	USED, Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.264
8703.32.40.902	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.264
8703.32.40.909	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,000cc but not exceeding 2,500cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.264
8703.33.00	Of a cylinder capacity exceeding 2,500 cc:				
8703.33.10.00	Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8703.33.10.100	Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value =< \$45000.00	5%	5%	kg and u	781.271
8703.33.10.101	USED, Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value =< \$45000.00	5%	5%	kg and u	781.271

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.33.10.102	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	781.271
8703.33.10.109	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value =< \$45000.00	5%	5%	kg and u	781.271
8703.33.10.900	Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value > \$45000.00	5%	5%	kg and u	781.271
8703.33.10.901	USED, Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority , where the chargeable value > \$45000.00	5%	5%	kg and u	781.271
8703.33.10.902	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.271
8703.33.10.909	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	781.271
8703.33.90	Other:				
8703.33.90.100	Of a cylinder capacity exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.279
8703.33.90.101	USED, Of a cylinder capacity exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.279
8703.33.90.102	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.279
8703.33.90.109	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.279
8703.33.90.900	Of a cylinder capacity exceeding 2,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.279

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8703.33.90.901	USED, Of a cylinder capacity exceeding 2,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.279
8703.33.90.902	HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.279
8703.33.90.909	USED HYBRID vehicles with diesel engines, Of a cylinder capacity exceeding 2,500 cc, where the chargeable value > \$45000.00	45%	45%	kg and u	781.279
8703.90.00.00	Other:				
8703.90.00.100	Other motor vehicles for the transport of persons, NES, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.29
8703.90.00.101	USED, Other motor vehicles for the transport of persons, NES, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.29
8703.90.00.102	Other HYBRID motor vehicles with diesel engines, for the transport of persons, NES, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.29
8703.90.00.109	USED, Other HYBRID motor vehicles with diesel engines, for the transport of persons, NES, where the chargeable value =< \$45000.00	45%	45%	kg and u	781.29
8703.90.00.900	Other motor vehicles for the transport of persons, NES, where the chargeable value > \$45000.00	45%	45%	kg and u	781.29
8703.90.00.901	USED, Other motor vehicles for the transport of persons, NES, where the chargeable value > \$45000.00	45%	45%	kg and u	781.29
8703.90.00.902	Other HYBRID motor vehicles with diesel engines, for the transport of persons, NES, where the chargeable value > \$45000.00	45%	45%	kg and u	781.29
8703.90.00.909	USED, Other HYBRID motor vehicles with diesel engines, for the transport of persons, NES, where the chargeable value > \$45000.00	45%	45%	kg and u	781.29
87.04	Motor vehicles for the transport of goods.				
8704.10.00	Dumpers designed for off-highway use Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	10%	10%	kg and u	782.11
8704.21.00	g.v.w not exceeding 5 tonnes:				
8704.21.10.00	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority:				
8704.21.10.100	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value =< \$45000.00	5%	5%	kg and u	782.191

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8704.21.10.900	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority, where the chargeable value > \$45000.00	5%	5%	kg and u	782.191
8704.21.90.00	Other:				
8704.21.90.100	Other, g.v.w not exceeding 5 tonnes, where the chargeable value =< \$45000.00	10%	10%	kg and u	782.192
8704.21.90.900	Other, g.v.w not exceeding 5 tonnes, where the chargeable value > \$45000.00	10%	10%	kg and u	782.192
8704.22.00	g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:				
8704.22.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	5%	kg and u	782.193
8704.22.90	Other	10%	10%	kg and u	782.194
8704.23.00	g.v.w exceeding 20 tonnes:				
8704.23.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	5%	kg and u	782.195
8704.23.90	Other	10%	10%	kg and u	782.196
	Other, with spark-ignition internal combustion piston engine:				
8704.31.00	g.v.w not exceeding 5 tonnes:				
8704.31.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	5%	kg and u	782.197
8704.31.90	Other:				
8704.31.90.100	Other, g.v.w not exceeding 5 tonnes, where the chargeable value =< \$45000.00	10%	10%	kg and u	782.198
8704.31.90.900	Other, g.v.w not exceeding 5 tonnes, where the chargeable value > \$45000.00	10%	10%	kg and u	782.198
8704.32.00	g.v.w exceeding 5 tonnes:				
8704.32.10	Completely knocked down for assembly in plants approved for the purpose by the Competent Authority	5%	5%	kg and u	782.1991
8704.32.90	Other	10%	10%	kg and u	782.1992
8704.90.00	Other	10%	10%	kg and u	782.1999
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).				
8705.10.00	Crane lorries	5%	5%	kg and u	782.21
8705.20.00	Mobile drilling derricks	5%	Free	kg and u	782.23
8705.30.00	Fire fighting vehicles	Free	Free	kg and u	782.25
8705.40.00	Concrete-mixer lorries	5%	5%	kg and u	782.27

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8705.90.00 8706.00	Other Chassis fitted with engines for the motor vehicles of headings 87.01 to 87.05.	5%	5%	kg and u	782.29
8706.00.10	For the assembly of coaches and buses	5%	5%	kg and u	784.11
8706.00.20	For the motor vehicles of heading 87.01, 87.04 or 87.05	5%	5%	kg and u	784.12
8706.00.90 87.07	Other Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	20%	20%	kg and u	784.19
8707.10.00	For the vehicles of heading 87.03	5%	5%	kg and u	784.21
8707.90.00	Other:				
8707.90.10	Bus bodies	5%	5%	kg and u	784.251
8707.90.90 87.08	Other Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	5%	5%	kg and u	784.259
8708.10.00	Bumpers and parts thereof Other parts and accessories of bodies (including cabs):	30%	30%	kg	784.31
8708.21.00	Safety seat belts	30%	30%	kg	784.321
8708.29.00	Other	30%	30%	kg	784.329
8708.30.00	Brakes and servo-brakes; parts thereof:				
8708.30.10	Mounted brake linings for tractors	5%	5%	kg	784.331
8708.30.20	Other mounted brake linings	30%	30%	kg	784.332
8708.30.30	Brakes, servo-brakes and parts thereof for tractors	5%	5%	kg	784.333
8708.30.90	Other brakes, servo-brakes and parts thereof	30%	30%	kg	784.339
8708.40.00	Gear boxes and parts thereof:				
8708.40.10	For tractors	5%	5%	kg	784.341
8708.40.90	Other	30%	30%	kg	784.349
8708.50.00	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:				
8708.50.10	For tractors	5%	5%	kg	784.351
8708.50.90	Other	30%	30%	kg	784.359
8708.70.00	Road wheels and parts and accessories thereof:				
8708.70.10	For tractors	5%	5%	kg	784.391
8708.70.90	Other	30%	30%	kg	784.392
8708.80.00	Suspension systems and parts thereof (including shock-absorbers):				
8708.80.10	For tractors	5%	5%	kg	784.393
8708.80.90	Other	30%	30%	kg	784.394

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8708.91.00	Other parts and accessories: Radiators and parts thereof:				
8708.91.10	For tractors	5%	5%	kg	784.395
8708.91.90	Other	30%	30%	kg	784.396
8708.92.00	Silencers (mufflers) and exhaust pipes; parts thereof:				
8708.92.10	For tractors	5%	5%	kg	784.397
8708.92.90	Other	30%	30%	kg	784.398
8708.93.00	Clutches and parts thereof:				
8708.93.10	For tractors	5%	5%	kg	784.3991
8708.93.90	Other	30%	30%	kg	784.3992
8708.94.00	Steering wheels, steering columns and steering boxes; parts thereof:				
8708.94.10	For tractors	5%	5%	kg	784.3993
8708.94.90	Other	30%	30%	kg	784.3994
8708.95.00	Safety airbags with inflator system; parts thereof	30%	30%	kg	784.397
8708.99.00	Other:				
8708.99.10	For tractors	5%	5%	kg	784.3995
8708.99.90	Other	30%	30%	kg	784.3999
87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.				
	Vehicles:				
8709.11.00	Electrical	5%	5%	kg and u	774.14
8709.19.00	Other	5%	5%	kg and u	774.15
8709.90.00	Parts	5%	5%	kg	774.19
8710.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	5%	5%	kg and u	891.11
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.				
8711.10.00	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:				
8711.10.10	For the transport of goods	5%	5%	kg and u	785.111
8711.10.90	Other	20%	20%	kg and u	785.119

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8711.20.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:				
8711.20.10	For the transport of goods	5%	5%	kg and u	785.131
8711.20.90	Other	20%	20%	kg and u	785.139
8711.30.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:				
8711.30.10	For the transport of goods	5%	5%	kg and u	785.151
8711.30.90	Other	20%	20%	kg and u	785.159
8711.40.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:				
8711.40.10	For the transport of goods	5%	5%	kg and u	785.161
8711.40.90	Other	20%	20%	kg and u	785.169
8711.50.00	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:				
8711.50.10	For the transport of goods	5%	5%	kg and u	785.171
8711.50.90	Other	20%	20%	kg and u	785.179
8711.90.00	Other:				
8711.90.10	For the transport of goods	5%	5%	kg and u	785.191
8711.90.90	Other	20%	20%	kg and u	785.199
8712.00	Bicycles and other cycles (including delivery tricycles), not motorized.				
8712.00.10	For the transport of goods	5%	5%	kg and u	785.21
8712.00.90	Other	20%	20%	kg and u	785.29
8713	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.				
8713.10.00	Not mechanically propelled	Free	Free	kg and u	785.311
8713.90.00	Other	Free	Free	kg and u	785.319
8714	Parts and accessories of vehicles of headings 87.11 to 87.13.				
	Of motorcycles (including mopeds):				
8714.11.00	Saddles	5%	5%	kg	785.351
8714.19.00	Other	5%	5%	kg	785.359
8714.20.00	Of carriages for disabled persons	Free	Free	kg	785.36
	Other:				
8714.91.00	Frames and forks, and parts thereof	5%	5%	kg	785.371
8714.92.00	Wheel rims and spokes	5%	5%	kg	785.372

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	5%	5%	kg	785.373
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	5%	5%	kg	785.374
8714.95.00	Saddles	5%	5%	kg and u	785.375
8714.96.00	Pedals and crank-gear, and parts thereof	5%	5%	kg	785.376
8714.99.00	Other	5%	5%	kg	785.379
8715.00.00	Baby carriages and parts thereof.	5%	5%	kg	894.1
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.				
8716.10.00	Trailers and semi-trailers of the caravan type, for housing or camping	20%	20%	kg and u	786.1
8716.20.00	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	5%	kg and u	786.21
	Other trailers and semi-trailers for the transport of goods:				
8716.31.00	Tanker trailers and tanker semi-trailers	5%	5%	kg and u	786.22
8716.39.00	Other	5%	5%	kg and u	786.29
8716.40.00	Other trailers and semi-trailers	5%	5%	kg and u	786.83
8716.80.00	Other vehicles:				
8716.80.10	Wheelbarrows	10%	10%	kg and u	786.851
8716.80.90	Other	5%	5%	kg and u	786.859
8716.90.00	Parts:				
8716.90.10	Of wheelbarrows	10%	10%	kg	786.891
8716.90.90	Other	5%	5%	kg	786.899

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CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Subheading Note.

1. For the purposes of subheadings 8802.11.00 to 8802.40.00, 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.

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HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	20%	20%	kg and u	792.81
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles. Helicopters:				
8802.11.00	Of an unladen weight not exceeding 2,000 kg	5%	Free	kg and u	792.11
8802.12.00	Of an unladen weight exceeding 2,000 kg	5%	Free	kg and u	792.15
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5%	Free	kg and u	792.2
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5%	Free	kg and u	792.3
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5%	Free	kg and u	792.4
8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	5%	5%	kg and u	792.5
88.03	Parts of goods of heading 8801.00.00 or 88.02.				
8803.10.00	Propellers and rotors and parts thereof	5%	5%	kg	792.91
8803.20.00	Under-carriages and parts thereof	5%	5%	kg	792.93
8803.30.00	Other parts of aeroplanes or helicopters	5%	Free	kg	792.95
8803.90.00	Other	5%	5%	kg	792.97
8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5%	5%	kg	899.96
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.				
8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5%	5%	kg	792.831
8805.21.00	Ground flying trainers and parts thereof:				
8805.21.00	Air combat simulators and parts thereof	5%	5%	kg	792.833
8805.29.00	Other	5%	5%	kg	792.839

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CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.				
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:				
8901.10.10	Vessels exceeding 708 cubic metres	5%	5%	kg and u	793.281
8901.10.90	Other	5%	5%	kg and u	793.289
8901.20.00	Tankers:				
8901.20.10	Vessels exceeding 708 cubic metres	5%	5%	kg and u	793.221
8901.20.90	Other	5%	5%	kg and u	793.229
8901.30.00	Refrigerated vessels, other than those of subheading 8901.20.00:				
8901.30.10	Vessels exceeding 708 cubic metres	5%	5%	kg and u	793.261
8901.30.90	Other	5%	5%	kg and u	793.269
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:				
8901.90.10	Vessels exceeding 708 cubic metres	5%	5%	kg and u	793.271
8901.90.90	Other	5%	5%	kg and u	793.279
8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.				
8902.00.10	Vessels exceeding 708 cubic metres	Free	Free	kg and u	793.241
8902.00.20	Trawlers	Free	Free	kg and u	793.242
8902.00.30	Other fishing vessels	Free	Free	kg and u	793.243
8902.00.90	Other	Free	Free	kg and u	793.249
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
8903.10.00	Inflatable	20%	20%	kg and u	793.11
	Other:				
8903.91.00	Sailboats, with or without auxiliary motor	20%	20%	kg and u	793.12
8903.92.00	Motorboats, other than outboard motors boats	20%	20%	kg and u	793.191
8903.99.00	Other	20%	20%	kg	793.199
8904.00.00	Tugs and pusher craft.	5%	5%	kg and u	793.7
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.				



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
8905.10.00	Dredgers	Free	Free	kg and n	793.51
8905.20.00	Floating or submersible drilling or production platforms	Free	Free	kg and n	793.55
8905.90.00	Other:				
8905.90.10	House-boats	5%	5%	kg and n	793.591
8905.90.90	Other	Free	Free	kg and n	793.599
89.06	Other vessels, including warships and lifeboats other than rowing boats.				
8906.10.00	Warships	5%	5%	kg and n	793.292
8906.90.00	Other	5%	5%	kg and n	793.299
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).				
8907.10.00	Inflatable rafts	5%	5%	kg and n	793.91
8907.90.00	Other:				
8907.90.10	Buoys and beacons	Free	Free	kg and n	793.991
8907.90.90	Other	5%	5%	kg and n	793.999
8908.00.00	Vessels and other floating structures for breaking up.	Free	Free	kg and n	793.3

SECTION XVIII

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

CHAPTER 90

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

Notes.

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 7008.00.00, 70.11, 7014.00, 70.15 or 70.17;

- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
 - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 9033.00.00) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 9033.00.00.
3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
 - Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.				
9001.10.00	Optical fibres, optical fibre bundles and cables	5%	Free	kg	884.191
9001.20.00	Sheets and plates of polarising material	5%	Free	kg	884.192
9001.30.00	Contact lenses	Free	Free	kg and u	884.11
9001.40.00	Spectacle lenses of glass	Free	Free	kg and u	884.15
9001.50.00	Spectacle lenses of other materials	Free	Free	kg and u	884.17
9001.90.00	Other:				
9001.90.10	Colour filters for cameras	20%	20%	kg and u	884.193
9001.90.90	Other	5%	5%	kg and u	884.199
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.				
	Objective lenses:				
9002.11.00	For cameras, projectors or photographic enlargers or reducers	20%	20%	kg	884.31
9002.19.00	Other	5%	5%	kg	884.32
9002.20.00	Filters:				
9002.20.10	For photographic or cinematographic apparatus including projectors	5%	5%	kg	884.331
9002.20.90	Other	5%	5%	kg	884.339
9002.90.00	Other:				
9002.90.10	For photographic or cinematographic apparatus including projectors	5%	5%	kg	884.391
9002.90.90	Other	5%	5%	kg	884.399
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.				
	Frames and mountings:				
9003.11.00	Of plastic	5%	5%	kg and u	884.211
9003.19.00	Of other materials	5%	5%	kg and u	884.219
9003.90.00	Parts	5%	5%	kg	884.22
90.04	Spectacles, goggles and the like, corrective, protective or other.				
9004.10.00	Sunglasses	20%	20%	kg and u	884.231
9004.90.00	Other	20%	20%	kg and u	884.239

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.				
9005.10.00	Binoculars	5%	5%	kg and u	871.11
9005.80.00	Other instruments:				
9005.80.10	Refracting telescopes (monoculars)	5%	5%	kg and u	871.151
9005.80.90	Other	5%	5%	kg and u	871.159
9005.90.00	Parts and accessories (including mountings):				
9005.90.10	For refracting telescopes (binoculars and monoculars)	5%	5%	kg	871.191
9005.90.90	Other	5%	5%	kg	871.199
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.				
9006.10.00	Cameras of a kind used for preparing printing plates or cylinders	20%	20%	kg and u	881.111
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	20%	20%	kg and u	881.113
9006.40.00	Instant print cameras	25%	25%	kg and u	881.114
9006.51.00	Other cameras: With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25%	25%	kg and u	881.115
9006.52.00	Other, for roll film of a width less than 35 mm	25%	25%	kg and u	881.116
9006.53.00	Other, for roll film of a width of 35 mm	25%	25%	kg and u	881.117
9006.59.00	Other	25%	25%	kg and u	881.119
	Photographic flashlight apparatus and flashbulbs:				
9006.61.00	Discharge lamp ("electronic") flashlight apparatus	20%	20%	kg and u	881.131
9006.69.00	Other	20%	20%	kg and u	881.139
	Parts and accessories:				
9006.91.00	For cameras	20%	20%	kg	881.14
9006.99.00	Other	20%	20%	kg	881.15

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.				
	Cameras:				
9007.11.00	For film of less than 16 mm width or for double – 8 mm film	20%	20%	kg and u	881.211
9007.19.00	Other	20%	20%	kg and u	881.219
9007.20.00	Projectors:				
9007.20.10	For film of less than 16 mm width or for double – 8 mm film	20%	20%	kg and u	881.221
9007.20.90	Other	20%	20%	kg and u	881.229
	Parts and accessories:				
9007.91.00	For cameras	20%	20%	kg	881.23
9007.92.00	For projectors	20%	20%	kg	881.24
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.				
9008.10.00	Slide projectors	5%	5%	kg and u	881.321
9008.20.00	Mic.ofilm, microfiche or other microform readers, whether or not capable of producing copies	5%	5%	kg and u	881.31
9008.30.00	Other image projectors	5%	5%	kg and u	881.329
9008.40.00	Photographic (other than cinematographic) enlargers and reducers	20%	20%	kg and u	881.33
	Parts and accessories:				
9008.90.00	Of photographic enlargers and reducers	20%	20%	kg	881.341
9008.90.10	Other	5%	5%	kg	881.349
[90.09]					
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				
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	20%	20%	kg and u	881.351
9010.50.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	20%	kg and u	881.355
9010.60.00	Projection screens	20%	20%	kg and u	881.356

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
9010.90.00 90.11	Parts and accessories Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	20%	20%	kg	881.36
9011.10.00	Stereoscopic microscopes	5%	5%	kg and u	871.41
9011.20.00	Other microscopes, for photomicrography, cine-photomicrography or microprojection	5%	5%	kg and u	871.43
9011.80.00	Other microscopes	5%	5%	kg and u	871.45
9011.90.00 90.12	Parts and accessories Microscopes other than optical microscopes; diffraction apparatus.	5%	5%	kg	871.49
9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	5%	Free	kg and u	871.31
9012.90.00 90.13	Parts and accessories Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specific^a or included elsewhere in this Chapter.	5%	Free	kg	871.39
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	5%	5%	kg and u	871.91
9013.20.00	Lasers, other than laser diodes	5%	5%	kg and u	871.92
9013.80.00	Other devices, appliances and instruments	5%	5%	kg and u	871.93
9013.90.00 90.14	Parts and accessories Direction finding compasses; other navigational instruments and appliances.	5%	5%	kg	871.99
9014.10.00	Direction finding compasses	5%	Free	kg and u	874/111
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses)	5%	Free	kg and u	874.112
9014.80.00	Other instruments and appliances	5%	Free	kg	874.19
9014.90.00 90.15	Parts and accessories Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	5%	Free	kg	874.12
9015.10.00	Rangefinders	5%	Free	kg and u	874.131
9015.20.00	Theodolites and tachymeters (tacheometers)	5%	Free	kg and u	874.132
9015.30.00	Levels	5%	Free	kg and u	874.133

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
9015.40.00	Photogrammetrical surveying instruments and appliances	5%	Free	kg	874.134
9015.80.00	Other instruments and appliances	5%	Free	kg and u	874.139
9015.90.00	Parts and accessories	5%	Free	kg	874.14
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	5%	Free	kg	874.51
90.17	Drawing, marking-out or mathematical calculating instruments (for example drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.				
9017.10.00	Drafting tables and machines, whether or not automatic	5%	Free	kg and u	874.221
9017.20.00	Other drawing, marking-out or mathematical calculating instruments	5%	Free	kg and u	874.229
9017.30.00	Micrometers, callipers and gauges	5%	Free	kg and u	874.231
9017.80.00	Other instruments	5%	Free	kg and u	874.239
9017.90.00	Parts and accessories	5%	Free	kg	874.24
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):				
9018.11.00	Electro-cardiographs	10%	10%	kg and u	774.11
9018.12.00	Ultrasonic scanning apparatus	10%	10%	kg and u	774.121
9018.13.00	Magnetic resonance imaging apparatus	10%	10%	kg and u	774.122
9018.14.00	Scintigraphic apparatus	10%	10%	kg and u	774.123
9018.19.00	Other	10%	10%	kg and u	774.129
9018.20.00	Ultra-violet or infra-red ray apparatus	10%	10%	kg	774.13
	Syringes, needles, catheters, cannulae and the like:				
9018.31.00	Syringes, with or without needles	10%	10%	kg and u	872.211
9018.32.00	Tubular metal needles and needles for sutures	10%	10%	kg	872.212
9018.39.00	Other	10%	10%	kg and u	872.219
	Other instruments and appliances, used in dental sciences:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment	10%	10%	kg and u	872.11
9018.49.00	Other	10%	10%	kg and u	872.19
9018.50.00	Other ophthalmic instruments and appliances	10%	10%	kg	872.25
9018.90.00	Other instruments and appliances	10%	10%	kg and u	872.29
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
9019.10.00	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	10%	10%	kg	872.31
9019.20.00	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	10%	kg	872.33
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	10%	kg	872.35
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.				
9021.10.00	Orthopaedic or fracture appliances	Free	Free	kg	899.63
	Artificial teeth and dental fittings:				
9021.21.00	Artificial teeth	10%	10%	kg	899.651
9021.29.00	Other	10%	10%	kg	899.659
	Other artificial parts of the body:				
9021.31.00	Artificial joints	Free	Free	kg	899.661
9021.39.00	Other	Free	Free	kg	899.669
9021.40.00	Hearing aids, excluding parts and accessories	Free	Free	kg and u	899.61
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	Free	kg and u	899.67
9021.90.00	Other	Free	Free	kg	899.69

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.				
	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:				
9022.12.00	Computed tomography apparatus	10%	10%	kg and u	774.211
9022.13.00	Other, for dental uses	10%	10%	kg and u	774.212
9022.14.00	Other, for medical, surgical or veterinary uses	10%	10%	kg and u	774.213
9022.19.00	For other uses	10%	10%	kg and u	774.219
	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%	kg and u	774.221
9022.29.00	For other uses	10%	10%	kg and u	774.229
9022.30.00	X-ray tubes	10%	10%	kg and u	774.23
9022.90.00	Other, including parts and accessories	10%	10%	kg	774.29
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	10%	kg	874.52
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).				
9024.10.00	Machines and appliances for testing metals	5%	Free	kg and u	874.531
9024.80.00	Other machines and appliances	5%	Free	kg and u	874.539
9024.90.00	Parts and accessories	5%	Free	kg	874.54
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.				
	Thermometers and pyrometers, not combined with other instruments:				
9025.11.00	Liquid-filled, for direct reading	5%	Free	kg and u	874.551
9025.19.00	Other	5%	Free	kg and u	874.552

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
9025.80.00	Other instruments:				
9025.80.10	Barometers, not combined with other instruments	5%	Free	kg and u	874.553
9025.80.90	Other	5%	Free	kg and u	874.559
9025.90.00	Parts and accessories	5%	Free	kg	874.56
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.				
9026.10.00	For measuring or checking the flow or level of Liquids	5%	Free	kg and u	874.31
9026.20.00	For measuring or checking pressure	5%	Free	kg and u	874.35
9026.80.00	Other instruments or apparatus	5%	Free	kg and u	874.37
9026.90.00	Parts and accessories	5%	Free	kg	874.39
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.				
9027.10.00	Gas or smoke analysis apparatus	5%	Free	kg and u	874.41
9027.20.00	Chromatographs and electrophoresis instruments	5%	Free	kg and u	874.42
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	Free	kg and u	874.43
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR)	5%	Free	kg and u	874.45
9027.80.00	Other instruments and apparatus	5%	Free	kg and u	874.46
9027.90.00	Microtomes; parts and accessories	5%	Free	kg	874.49
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
9028.10.00	Gas meters	5%	Free	kg and u	873.11
9028.20.00	Liquid meters	5%	Free	kg and u	873.13
9028.30.00	Electricity meters	5%	Free	kg and u	873.15
9028.90.00	Parts and accessories	5%	Free	kg	873.19

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.				
9029.10.00	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	5%	5%	kg and u	873.21
9029.20.00	Speed indicators and tachometers; stroboscopes	5%	5%	kg and u	873.25
9029.90.00	Parts and accessories	5%	5%	kg	873.29
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations.				
9030.10.00	Instruments and apparatus for measuring or detecting ionizing radiations	5%	Free	kg and u	874.71
9030.20.00	Oscilloscopes and oscillographs	5%	5%	kg and u	874.73
	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:				
9030.31.00	Multimeters, without a recording device	5%	5%	kg and u	874.751
9030.32.00	Multimeters with a recording device	5%	5%	kg and u	874.83
9030.33.00	Other, without a recording device	5%	5%	kg and u	874.59
9030.39.00	Other, with a recording device	5%	5%	kg and u	874.84
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5%	5%	kg and u	874.77
9030.80.00	Other instruments and apparatus:				
9030.82.00	For measuring or checking semiconductor wafers or devices	5%	5%	kg and u	874.781
9030.84.00	Other, with a recording device	5%	5%	kg and u	874.782
9030.89.00	Other	5%	5%	kg and u	874.789
9030.90.00	Parts and accessories	5%	5%	kg	874.79
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
9031.10.00	Machines for balancing mechanical parts	5%	5%	kg and u	874.251
9031.20.00	Test benches	5%	5%	kg and u	874.252
	Other optical instruments and appliances:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5%	5%	kg and u	874.254
9031.49.00	Other	5%	5%	kg and u	874.255
9031.80.00	Other instruments, appliances and machines	5%	5%	kg and u	874.259
9031.90.00	Parts and accessories	5%	5%	kg	874.26
90.32	Automatic regulating or controlling instruments and apparatus.				
9032.10.00	Thermostats	5%	Free	kg and u	874.61
9032.20.00	Manostats	5%	5%	kg and u	874.63
	Other instruments and apparatus:				
9032.81.00	Hydraulic or pneumatic	5%	5%	kg and u	874.651
9032.89.00	Other	5%	5%	kg and u	874.659
9032.90.00	Parts and accessories	5%	5%	kg	874.69
9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	5%	5%	kg	874.9

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CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11.00	With mechanical display only	50%	kg and u	885.311
9101.19.00	Other	50%	kg and u	885.319
	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	With automatic winding	50%	kg and u	885.321
9101.29.00	Other	50%	kg and u	885.329
	Other:			
9101.91.00	Electrically operated	50%	kg and u	885.391
9101.99.00	Other	50%	kg and u	885.399
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102.11.00	With mechanical display only	50%	kg and u	885.411
9102.12.00	With opto-electronic display only	50%	kg and u	885.412
9102.19.00	Other	50%	kg and u	885.419
	Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	With automatic winding	50%	kg and u	885.421
9102.29.00	Other	50%	kg and u	885.429
	Other:			
9102.91.00	Electrically operated	50%	kg and u	885.491
9102.99.00	Other	50%	kg and u	885.499
91.03	Clocks with watch movements, excluding clocks of heading 9104.00.00.			
9103.10.00	Electrically operated	50%	kg and u	885.72
9103.90.00	Other	50%	kg and u	885.73
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	50%	kg and u	885.71
91.05	Other clocks.			
	Alarm clocks:			
9105.11.00	Electrically operated	50%	kg and u	885.74
9105.19.00	Other	50%	kg and u	885.75

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9105.21.00	Wall clocks: Electrically operated	50%	kg and u	885.76
9105.29.00	Other	50%	kg and u	885.77
9105.91.00	Other: Electrically operated	50%	kg and u	885.78
9105.99.00	Other	50%	kg and u	885.79
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).			
9106.10.00	Time-registers; time-recorders	5%	kg and u	885.941
9106.90.00	Other	5%	kg and u	885.949
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	5%	kg and u	885.95
91.08	Watch movements, complete and assembled.			
	Electrically operated:			
9108.11.00	With mechanical display only or with a device to which a mechanical display can be incorporated.	40%	kg and u	885.511
9108.12.00	With opto-electronic display only	40%	kg and u	885.512
9108.19.00	Other	40%	kg and u	885.519
9108.20.00	With automatic winding	40%	kg and u	885.521
9108.90.00	Other	40%	kg and u	885.527
91.09	Clock movements, complete and assembled.			
	Electrically operated:			
9109.11.00	Of alarm clocks	5%	kg and u	885.961
9109.19.00	Other	5%	kg and u	885.962
9109.90.00	Other	5%	kg and u	885.969
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
	Of watches:			
9110.11.00	Complete movements, unassembled or partly assembled (movement sets)	30%	kg and u	885.981
9110.12.00	Incomplete movements, assembled	30%	kg	885.982
9110.19.00	Rough movements	30%	kg	885.983
9110.90.00	Other	5%	kg	885.989
91.11	Watch cases and parts thereof			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9111.10.00	Cases of precious metal or of metal clad with precious metal	5%	kg and u	885.911
9111.20.00	Cases of base metal, whether or not gold-or silver-plated	5%	kg and u	885.912
9111.80.00	Other cases	5%	kg and u	885.913
9111.90.00	Parts	5%	kg	885.914
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20.00	Cases	5%	kg and u	885.974
9112.90.00	Parts	5%	kg	885.973
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10.00	Of precious metal or of metal clad with precious Metal	60%	kg	885.921
9113.20.00	Of base metal, whether or not gold-or silver-Plated	20%	kg	885.922
9113.90.00	Other	20%	kg	885.93
91.14	Other clock or watch parts.			
9114.10.00	Springs, including hair-springs	5%	kg	885.991
9114.20.00	Jewels	5%	kg	885.992
9114.30.00	Dials	5%	kg	885.993
9114.40.00	Plates and bridges	5%	kg	885.994
9114.90.00	Other:			
9114.90.10	Clock parts	5%	kg	885.995
9114.90.20	Watch parts	5%	kg	885.996

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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 9503.00);
 - (d) Brushes for cleaning musical instruments (heading 96.03); or
 - (e) Collectors' pieces or antiques (heading 9705.00.00 or 9706.00.00).
- (2) Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10.00	Upright pianos	10%	kg and u	898.131
9201.20.00	Grand pianos	10%	kg and u	898.132
9201.90.00	Other	10%	kg and u	898.139
92.02	Other string musical instruments (for example, guitars, violins, harps).			
9202.10.00	Played with a bow	10%	kg and u	898.151
9202.90.00	Other	10%	kg and u	898.159
[92.03]				
[92.04]				
92.05	Other wind musical instruments (for example, clarinets, trumpets, bagpipes).			
9205.10.00	Brass-wind instruments	10%	kg and u	898.231
9205.90.00	Other:			
9205.90.10	Harmoniums	10%	kg and u	898.232
9205.90.20	Mouth organs	10%	kg and u	898.222
9205.90.90	Other	10%	kg and u	898.239
9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).			
9206.00.10	Steel band instruments	20%	kg and u	898.241
9206.00.90	Other	10%	kg and u	898.249
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10.00	Keyboard instruments, other than accordions	10%	kg and u	898.25
9207.90.00	Other	10%	kg and u	898.26
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kind; whistles, call horns and other mouth-blown sound signalling instruments.			
9208.10.00	Musical boxes	10%	kg and u	898.291
9208.90.00	Other	10%	kg and u	898.299

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
9209.30.00	Musical instrument strings Other:	10%	kg and u	898.93
9209.91.00	Parts and accessories for pianos	10%	kg	898.94
9209.92.00	Parts and accessories for the musical instruments of heading 92.02	10%	kg	898.95
9209.94.00	Parts and accessories for the musical instruments of heading 92.07	10%	kg	898.97
9209.99.00	Other	10%	kg	898.98

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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 8710.00.00);
 - (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 9705.00.00 or 9706.00.00).
- (2) In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
93.01	Military weapons, other than revolvers, pistols and the arms of heading 9307.00.00. Artillery weapons (for example, guns, howitzers and mortars):			
9301.11.00	Self-propelled	20%	kg and u	891.111
9301.19.00	Other	20%	kg and u	891.119
9301.20.00	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors.	20%	kg and u	891.121
9301.90.00	Other	20%	kg and u	891.129
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 9304.00.00.	70%	kg and u	891.14
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303.10.00	Muzzle-loading firearms	70%	kg and u	891.311
9303.20.00	Other sporting, hunting or target-shooting shotguns, including combination shotgun- rifles	70%	kg and u	891.312
9303.30.00	Other sporting, hunting or target-shooting rifles	70%	kg and u	891.313
9303.90.00	Other:			
9303.90.10	Very pistols and other devices designed to project only signal flares; line-throwing guns	Free	kg and u	891.314
9303.90.90	Other	70%	kg and u	891.319
9304.00.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307.00.00.	70%	kg and u	891.39
93.05	Parts and accessories of articles of headings 93.01 to 9304.00.00.			
9305.10.00	Of revolvers or pistols Of shotguns or rifles of heading 93.03:	70%	kg	891.91
9305.21.00	Shotgun barrels	70%	kg	891.93
9305.29.00	Other	70%	kg	891.95
	Other:			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9305.91.00	Of military weapons of heading 93.01	70%	kg	891.951
9305.99.00	Other	70%	kg	891.959
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
	Shotgun cartridges and parts thereof; air gun pellets:			
9306.21.00	Cartridges	20%	kg	891.22
9306.29.00	Other:			
9306.29.10	Parts	5%	kg	891.231
9306.29.90	Other	20%	kg	891.239
9306.30.00	Other cartridges and parts thereof:			
9306.30.10	Cartridges for riveting or similar tools or for captive-bolt humane killers	5%	kg	891.21
9306.30.20	Parts	5%	kg	891.241
9306.30.90	Other	20%	kg	891.249
9306.90.00	Other	20%	kg	891.29
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	kg	891.13

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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 70.09;
 - (c) Articles of Chapter 71;
 - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
 - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
 - (f) Lamps or lighting fittings of Chapter 85;
 - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);

- (h) Articles of heading 87.14;
 - (ij) Dentists' chairs incorporating dental appliances of Heading 90.18 or dentists' spittoons (heading 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
 - (l) Toy furniture or toy lamps or lighting fittings (heading 9503.00), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture and unit furniture;
 - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
- (B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 9406.00, 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.

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HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10.00	Seats of a kind used for aircraft	20%	kg and u	821.11
9401.20.00	Seats of a kind used for motor vehicles:			
9401.20.10	Seats of a kind used for motor vehicles as a child restraint	5%	kg and u	821.121
9401.20.90	Other seats of a kind used for motor vehicles	20%	kg and u	821.129
9401.30.00	Swivel seats with variable height adjustment	20%	kg and u	821.14
9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	20%	kg and u	821.15
	Seats of cane, osier, bamboo or similar materials:			
9401.51.00	Of bamboo or rattan	20%	kg and u	821.131
9401.59.00	Other	20%	kg and u	821.139
	Other seats, with wooden frames:			
	Upholstered:			
9401.61.00.00	Upholstered high chairs	20%	kg and u	821.1611
9401.61.00.100	Other upholstered seats	20%	kg and u	821.1619
9401.61.00.900	Other:			
9401.69.00.00	Other high chairs	20%	kg and u	821.1691
9401.69.00.100	Other seats	20%	kg and u	821.1699
9401.69.00.900	Other seats, with metal frames:			
	Upholstered:			
9401.71.00.00	Baby car seats and booster seats	20%	kg and u	821.1711
9401.71.00.100	Other upholstered seats with metal frames	20%	kg and u	821.1719
9401.71.00.900	Other	20%	kg and u	821.179
9401.79.00	Other seats:			
9401.80.00.00	Plastic moulded seats	20%	kg and u	821.181
9401.80.00.100	Other seats	20%	kg and u	821.189
9401.80.00.900	Parts	20%	kg	821.19
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9402.10.00	Dentists', barbers' or similar chairs and parts Thereof	10%	kg	872.41
9402.90.00	Other	10%	kg	872.49
94.03	Other furniture and parts thereof.			
9403.10.00	Metal furniture of a kind used in offices	10%	kg	821.31
9403.20.00	Other metal furniture:			
9403.20.10	Of a kind used in schools, churches and Laboratories	20%	kg	821.391
9403.20.90	Other	20%	kg	821.399
9403.30.00	Wooden furniture of a kind used in offices	10%	kg and u	821.51
9403.40.00	Wooden furniture of a kind used in the kitchen	20%	kg and u	821.53
9403.50.00	Wooden furniture of a kind used in the bedroom	20%	kg and u	821.55
9403.60.00	Other wooden furniture:			
9403.60.10	Of a kind used in schools, churches and laboratories	20%	kg and u	821.591
9403.60.90.00	Other:			
9403.60.90.100	Play pens, changing tables and check out counters	20%	kg and u	821.5991
9403.60.90.900	Other wooden furniture	20%	kg and u	821.5999
9403.70.00	Furniture of plastics:			
9403.70.10	Of a kind used in offices	10%	kg	821.711
9403.70.20	Of a kind used in schools, churches and laboratories	20%	kg	821.712
9403.70.90	Other	20%	kg	821.719
	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.81.00	Of bamboo or rattan:			
9403.81.10	Of a kind used in offices	10%	kg	821.791
9403.81.20	Of a kind used in schools, churches and laboratories	20%	kg	821.792
9403.81.90	Other	20%	kg	821.795
9403.89.00	Other:			
9403.89.10	Of a kind used in offices	10%	kg	821.796
9403.89.20	Of a kind used in schools, churches and laboratories	20%	kg	821.797
9403.89.90	Other	20%	kg	821.799
9403.90.00	Parts	20%	kg	821.8

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10.00	Mattress supports	20%	kg and u	821.21
9404.21.00	Mattresses: Of cellular rubber or plastics, whether or not covered	20%	kg and u	821.23
9404.29.00	Of other materials	20%	kg and u	821.25
9404.30.00	Sleeping bags	20%	kg and u	821.27
9404.90.00	Other	20%	kg and u	821.29
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	kg and u	813.11
9405.20.00	Electric table, desk, bedside or floor-standing Lamps	20%	kg and u	813.13
9405.30.00	Lighting sets of a kind used for Christmas trees	20%	kg and u	894.41
9405.40.00	Other electric lamps and lighting fittings	20%	kg	813.15
9405.50.00	Non-electrical lamps and lighting fittings	20%	kg	813.17
9405.60.00	Illuminated signs, illuminated name-plates and the like	20%	kg and u	813.2
	Parts:			
9405.91.00	Of glass	20%	kg	813.91
9405.92.00	Of plastics	20%	kg	813.92
9405.99.00	Other	20%	kg	813.99
9406.00	Prefabricated buildings.			
9406.00.10	Of wood	10%	kg	811.01
9406.00.20	Of aluminium	5%	kg	811.02
9406.00.30	Of steel	5%	kg	811.03

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9406.00.90	Other	5%	kg	811.09

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CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 3604.00;
 - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
 - (d) Sports bags or other containers of heading 42.02, 43.03 or 4304.00.00;
 - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (f) Textile flags or bunting, or sails for boats, sailboats 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 6602.00.00), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;

- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) or radio remote control apparatus (heading 85.26);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 8712.00);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
 3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 9503.00 applies *inter alia* to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 9503.00 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, e.g., “pet toys” (classification in their own appropriate heading).



HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
[95.01]					
[95.02]					
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.				
9503.00.10	Tricycles, scooters, pedal cars and wheeled toys	20%	20%	kg	894.241
9503.00.20	Dolls' carriages	20%	20%	kg	894.242
9503.00.30	Dolls	20%	20%	kg	894.249
9503.00.40	Reduced-size (scale) models and similar recreational models	20%	20%	kg and u	894.251
9503.00.50	Puzzles of all kinds	20%	20%	kg and u	894.259
9503.00.90	Other	20%	20%	kg and u	894.299
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				
9504.10.00	Video games of a kind used with a television Receiver	20%	20%	kg	894.31
9504.20.00	Articles and accessories for billiards of all kinds	20%	20%	kg	894.33
9504.30.00	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment	20%	20%	kg and u	894.35
9504.40.00	Playing cards	20%	20%	kg and u	894.37
9504.90.00	Other:				
9504.90.10	Draught and chess boards	20%	20%	kg and u	894.391
9504.90.90	Other	20%	20%	kg and u	894.399
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
9505.10.00	Articles for Christmas festivities:				
9505.10.10	Artificial Christmas trees	20%	20%	kg	894.451
9505.10.90	Other	20%	20%	kg	894.459

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
9505.90.00	Other	20%	20%	kg	894.49
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.				
	Snow-skis and other snow-ski equipment:				
9506.11.00	Skis	10%	10%	kg and 2u	894.731
9506.12.00	Ski-fastenings (ski-bindings)	10%	10%	kg	894.732
9506.19.00	Other	10%	10%	kg	894.739
	Water-skis, surf-boards, sailboards and other water-sport equipment:				
9506.21.00	Sailboards	10%	10%	kg and u	894.741
9506.29.00	Other	10%	10%	kg and u	894.749
	Golf clubs and other golf equipment:				
9506.31.00	Clubs, complete	10%	10%	kg and u	894.751
9506.32.00	Balls	10%	10%	kg and u	894.752
9506.39.00	Other	10%	10%	kg	894.759
9506.40.00	Articles and equipment for table-tennis	10%	10%	kg	894.791
	Tennis, badminton or similar rackets, whether or not strung:				
9506.51.00	Lawn-tennis rackets, whether or not strung	10%	10%	kg and u	894.761
9506.59.00	Other	10%	10%	kg and u	894.769
	Balls, other than golf balls and table-tennis balls:				
9506.61.00	Lawn-tennis balls	10%	10%	kg and u	894.792
9506.62.00	Inflatable:				
9506.62.10	For soccer	10%	10%	kg and u	894.7931
9506.62.90	Other	10%	10%	kg and u	894.7939
9506.69.00	Other	10%	10%	kg and u	894.794
9506.70.00	Ice skates and roller skates, including skating boots with skates attached	10%	10%	kg and 2u	894.72
	Other:				

HEADING	DESCRIPTION OF GOODS	CET RATE OF DUTY	EPA RATE OF DUTY	UNIT(S)	SITC REV 4
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics:				
9506.91.10	For gymnastics	10%	10%	kg	894.781
9506.91.20	For athletics	10%	10%	kg	894.782
9506.91.90	Other	10%	10%	kg	894.789
9506.99.00	Other:				
9506.99.10	For cricket	10%	10%	kg	894.795
9506.99.20	For soccer, other than other soccer balls	10%	10%	kg	894.796
9506.99.30	For lawn tennis, other than lawn-tennis rackets	10%	10%	kg	894.797
9506.99.40	Swimming pools and paddling pools	20%	20%	kg	894.798
9506.99.90	For other sports or other outdoor games	10%	10%	kg	894.799
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 9705.00.00) and similar hunting or shooting requisites.				
9507.10.00	Fishing rods	Free	Free	kg and u	894.711
9507.20.00	Fish-hooks, whether or not snelled	Free	Free	kg	894.712
9507.30.00	Fishing reels	Free	Free	kg and u	894.713
9507.90.00	Other:				
9507.90.10	Other fishing tackle	Free	Free	kg and u	894.714
9507.90.90	Other	20%	20%	kg and u	894.719
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, and travelling menageries; travelling theatres.				
9508.10.00	Travelling circuses and travelling menageries	20%	20%	kg	694.61
9508.90.00	Other	20%	20%	kg	694.62

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CHAPTER 96
MISCELLANEOUS MANUFACTURED ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 9602.00 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).

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2. In heading 9602.00 the expression "vegetable or mineral carving material" means:
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
 3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
 4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.



HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
9601.10.00	Worked ivory and articles of ivory	20%	kg	899.111
9601.90.00	Other:			
9601.90.10	Articles	20%	kg	899.112
9601.90.90	Other	20%	kg	899.119
9602.00	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 3503.00.00) and articles of unhardened gelatin.			
9602.00.10	Articles	20%	kg	899.191
9602.00.90	Other	20%	kg	899.199
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles 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:	20%	kg and u	899.721
9603.21.00	Tooth brushes, including dental- plate brushes	Free	kg and u	899.722
9603.29.00.00	Other:			
9603.29.00.100	Hair brushes	20%	kg and u	899.7231

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9603.29.00.900	Other brushes	20%	kg and u	899.7239
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics:			
9603.30.10	Artists' brushes	5%	kg and u	899.724
9603.30.20	Writing brushes	5%	kg and u	899.725
9603.30.90	Other	20%	kg and u	899.726
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30.00); paint pads and rollers:			
9603.40.10	Paint brushes	15%	kg and u	899.7271
9603.40.90	Other	15%	kg and u	899.7279
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles	5%	kg and u	899.728
9603.90.00	Other:			
9603.90.10	Feather dusters	20%	kg and u	899.7291
9603.90.20	Scrubbing brushes	20%	kg and u	899.7292
9603.90.30.00	Brooms and mops for sweeping roads and floors:			
9603.90.30.100	Sponge mops	20%	kg and u	899.72931
9603.90.30.900	Brooms and mops for sweeping roads and floors	60%	kg and u	899.72939
9603.90.40	Other brushes for household use	20%	kg and u	899.7294
9603.90.50	Prepared knots and tufts for broom or brush Making	15%	kg and u	899.7295
9603.90.90	Other	5%	kg and u	899.7299
9604.00	Hand sieves and hand riddles.			
9604.00.10	Hand sieves	5%	kg and u	899.811
9604.00.20	Hand riddles	5%	kg and u	899.812
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	kg and u	831.3
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor Buttons:	5%	kg	899.831

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9606.21.00	Of plastics, not covered with textile material	5%	kg	899.832
9606.22.00	Of base metal, not covered with textile material	5%	kg	899.833
9606.29.00	Other	5%	kg	899.839
9606.30.00	Button moulds and other parts of buttons; button blanks	5%	kg	899.84
96.07	Slide fasteners and parts thereof. Slide fasteners:			
9607.11.00	Fitted with chain scoops of base metal	15%	kg	899.851
9607.19.00	Other	15%	kg	899.859
9607.20.00	Parts:			
9607.20.10	Continuous chain	5%	kg	899.861
9607.20.90	Other	5%	kg	899.869
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
9608.10.00	Ball point pens	20%	kg and u	895.211
9608.20.00	Felt tipped and other porous-tipped pens and markers Fountain pens, stylograph pens and other pens:	20%	kg and u	895.212
9608.31.00	Indian ink drawing pens	20%	kg and u	895.213
9608.39.00	Other	20%	kg and u	895.214
9608.40.00	Propelling or sliding pencils	20%	kg and u	895.215
9608.50.00	Sets of articles from two or more of the foregoing subheadings	20%	kg and u	895.216
9608.60.00	Refills for ball point pens, comprising the ballpoint and ink-reservoir Other:	20%	kg and u	895.217
9608.91.00	Pen nibs and nib points	5%	kg and u	895.22
9608.99.00	Other:			
9608.99.10	Pen-holders, pencil-holders and similar holders	20%	kg	895.218

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9608.99.20	Barrels and covers for ball point pens	20%	kg	895.2191
9608.99.90	Other	5%	kg	895.2199
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath:			
9609.10.10	Writing or drawing pencils	10%	kg	895.231
9609.10.20	Crayons	10%	kg	895.232
9609.20.00	Pencil leads, black or coloured	10%	kg	895.233
9609.90.00	Other:			
9609.90.10	Writing or drawing chalks	10%	kg	895.234
9609.90.90	Other	10%	kg	895.239
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.00.10	Writing or drawing boards	10%	kg	895.921
9610.00.90	Other	5%	kg	895.929
9611.00	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.			
9611.00.10	Rubber stamps	20%	kg	895.931
9611.00.90	Other	20%	kg	895.939
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
9612.10.00	Ribbons:			
9612.10.10	Typewriter ribbons on open spools	5%	kg and u	895.941
9612.10.90	Other	5%	kg and u	895.942
9612.20.00	Ink-pads	5%	kg and u	895.943

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
9613.10.00	Pocket lighters, gas fuelled, non-refillable	20%	kg and u	899.331
9613.20.00	Pocket lighters, gas fuelled, refillable	20%	kg and u	899.332
9613.80.00	Other lighters	20%	kg and u	899.339
9613.90.00	Parts	20%	kg	899.35
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	kg and u	899.371
96.15	Combs, hair-slides and the like; hair-pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
	Combs, hair-slides and the like:			
9615.11.00	Of hard rubber or plastics:			
9615.11.10	Combs	20%	kg	899.891
9615.11.20	Hair slides and the like	20%	kg	899.892
9615.19.00	Other:			
9615.19.10	Combs	20%	kg	899.893
9615.19.20	Hair slides and the like	20%	kg	899.894
9615.90.00	Other:			
9615.90.10	Hairpins	20%	kg	899.895
9615.90.90	Other	20%	kg	899.899
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	kg	899.87
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	kg	899.82
9617.00.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	20%	kg	899.97

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	5%	kg	899.88

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SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES; PERSONAL EFFECTS, HOUSEHOLD EFFECTS AND USED PROFESSIONAL APPARATUS; NON-COMMERCIAL ITEMS

FLAT DUTY RATE

1. Notwithstanding the rates of duty specified in this Part, goods of small value of a non-commercial character contained in passengers' baggage or imported by air, sea or parcel post shall be charged a flat rate of duty of 30 per cent in lieu of the rates of duty otherwise specified in this Part where:
 - (a) the total value of the goods does not exceed \$200; and
 - (b) the goods consist of items that fall under at least 3 different tariff headings.
2. The flat rate of duty does not apply to
 - (a) goods imported by members of the crew of ships or aircraft: or
 - (b) (i) wines and vermouths described under heading numbers 22.04 and 22.05,
 - (ii) spirits and spirituous beverages falling under tariff heading number 22.08,
 - (iii) tobacco products described under tariff heading numbers 24.01, 24.02 and 24.03,
 - (iv) articles of jewellery described under tariff heading number 71.13, and
 - (v) imitation jewellery described under tariff heading number 71.17.
3. In determining whether the total value of goods exceeds \$200 the following should be excluded:

-
- (a) the value of the goods specified in paragraph 2 (b);
- (b) the value of the goods, in passengers' baggage, that are exempt from import duty;
and
- (c) goods that are duty free under the *Customs Tariff*.
4. Where 2 or more consignments of goods by the same consignor to the same consignee arrive at the same time, they are to be treated as a single consignment, and the flat rate of duty applies if the value of these goods does not exceed \$200



CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Notes.

1. This Chapter does not cover:
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 4907.00.00;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 5907.00.00) except if they may be classified in heading 9706.00.00; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. For the purposes of heading 9702.00.00, 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 9703.00.00 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 9706.00.00 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10.00	Paintings, drawings and pastels:			
9701.10.10	Paintings	20%	kg and u	896.11
9701.10.20	Drawings and pastels	20%	kg and u	896.112
9701.90.00	Other	20%	kg	896.12
9702.00.00	Original engravings, prints and lithographs.	20%	kg and u	896.2
9703.00.00	Original sculptures and statuary, in any material.	20%	kg and u	896.3
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	20%	kg	896.4
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	kg	896.5
9706.00.00	Antiques of an age exceeding one hundred years.	20%	kg	896.6

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CHAPTER 98

PERSONAL EFFECTS, HOUSEHOLD EFFECTS, USED PROFESSIONAL APPARATUS; AND NON-COMMERCIAL ITEMS.

NOTES

2. This chapter does not cover:
 - (a) Items imported for sale or exchange; (Part II Section B, Item 19);
 - (b) Apparel and articles not for personal use; (Part II Section B, Item 20(1)(a));
 - (c) New professional apparatus or used professional apparatus not conforming to (Part II Section B, Item 20(1)(b)); and
 - (d) Used personal effects exceeding \$5000.00; (Part II Section B, Item 20(2)).

Subheading Notes

1. Subheading 9801.10 covers household effects as defined as in Part II Section B, Item 19.
2. Subheading 9801.20 covers personal effects as defined in Part II Section B, Items 20(1) (a) and(c).
3. Subheading 9801.30 covers used professional apparatus as defined in Part II Section B, Item 20(1) (b).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SITC REV 4
98.01	Personal effects, household effects and used professional apparatus; non-commercial items.			
9801.10	Household effects	Free	kg	931.0210
9801.20	Personal effects	Free	kg	931.0220
9801.30	Used Professional Apparatus	Free	kg	931.0230
9801.40	Non-commercial items	30%	kg	931.0240

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PART 1

Section B

There shall be a duty at the rate of 60 per cent of the customs value of the goods set out below Where those goods are imported from a country outside the Caribbean Community.

Tariff Heading No.	Description of Goods	Rate of Duty
ex 11.01	Flour of wheat	60%
*ex 15.17	Margarine, imitation lard or other edible fats	60%
ex 17.04	Sugar confectionery not containing cocoa (hard Candy) (excluding chewing gum)	60%
ex 19.02	Pasta products (chow mein)	60%
*ex 19.05	Bread, pastry, biscuits, cakes and other fine bakers Wares whether or not containing cocoa in any Proportion	60%
ex 1905.10	Crispbread	60%
ex 1905.31.00	Sweet biscuits (excluding chocolate graham, toddler biter, Blaocchi-chocolate and hazelnut filled, oatmeal cookies, fudge stripes and strips)	60%
ex 1905.32.90	Other (excluding wafers, Granotini, kellog eggo Waffles, hungry jack waffles, pecan sandies)	60%
ex 1905.40.00	Rusks, toasted bread and similar products (excluding Fette Biscottate rusks)	60%
1905.90.10	Biscuits, unsweetened	60%
1905.90.20	Ice cream cones	60%
ex 1905.90.90	Other (excluding corn and flour tortilla, burritos, enchiladas, taco and tostada shells, frozen cream pies, frozen fruit pies, breadsticks and granola bars), potato chips, tortilla chips and corn chips	60%
ex 2005.20.90	Other (potato chips, tortilla chips and corn chips)	60%

Tariff Heading No.	Description of Goods	Rate of Duty
ex 25.23	Portland cement, aluminous cement, cement foids, slag Cement, super sulphate cement and similar hydraulic Cements (excluding white Portland cement)	60%
2523.29.10	Building cement (grey)	60%
2523.29.20	Oilwell cement	60%
2523.29.90	Other	60%
2523.30.00	Aluminous cement	60%
2523.90.00	Other hydraulic cements	60%
ex 32.14	Putty, concrete curing compounds, water proofers, textured wall coatings, roofing coatings and masonry fillers e.g. "polyfilla" (excluding silicone caiking, automotive sealants, automotive epoxy, resin)	60%
ex 38.08	Household aerosol insecticides	60%
ex 3808.10.30	Household aerosol insecticides	60%
ex 38.16	Concrete and mortar additives	60%
3824.40.00	Prepared additives for cements, mortars or concretes	60%
ex 3923.21.00	Plastic bags (excluding degradable plastic bags)	60%
ex 3923.29.00	Plastic bags (excluding degradable plastic bags)	60%
ex 42.02	Shopping bags, handbags, satchels, knapsacks of any Material except leather (excluding baby bags, security Cash bags, school bags)	60%
ex 48.11	Gift wrapping paper (excluding metallic finish)	60%
ex 48.17	Manufactured stationery items (various) (excluding Envelopes)	60%
ex 4818.40.20	Baby napkins	60%
ex 48.19	Paper bags (excluding vacuum cleaner bags)	60%

Tariff Heading No.	Description of Goods	Rate of Duty
ex 4820.10.00	Registers, account books, note books, order books receipt books, letter pads, diaries (excluding A4 diaries) and similar articles	60%
ex 48.21	Paper and paperboard labels, whether or not printed or gummed (excluding Pathfinder overprinted labels, computer, laser and copier labels), duplicate telephone message books and quadrille pad	60%
ex 48.23	Calculating machine rolls	60%
ex 49.01	Brochures, pamphlets and leaflets (excluding colour shade cards)	60%
49.09	Printed or illustrated postcards; printed cards bearing personal messages or announcements, whether or not illustrated, with or without envelopes or trimmings	60%
ex 4910.00.00	Calendars of paper or paperboard including calendar blocks	60%
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear) knitted or crocheted	60%
ex 61.04	Women's and girls' suits, ensembles, dresses, skirts and shorts knitted or crocheted	60%
61.05	Men's or boys' shirts knitted or crocheted	60%
61.06	Women's or girls' blouses, shirts, and shirt-blouses, knitted or crocheted	60%
ex 61.08	Women's or girls' briefs and panties, knitted or crocheted	60%
ex 61.09	Singlets and other vests knitted or crocheted	60%
6112.31.00	Swimwear, knitted or crocheted for men or boys	60%
6112.39.00	Swimwear, knitted or crocheted for men or boys	60%
6112.41.00	Swimwear, knitted or crocheted for women or girls	60%

Tariff Heading No.	Description of Goods	Rate of Duty
6112.49.00	Swimwear, knitted or crocheted for women or girls	60%
6114.20	Other garments, knitted or crocheted of cotton	60%
6114.30	Other garments, knitted or crocheted of manmade Fibres	60%
6114.90	Other garments, knitted or crocheted of other textile materials	60%
ex 62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers and shorts (other than swimwear)	60%
ex 62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers and shorts (other than swimwear)	60%
62.05	Men's or boys' shirts	60%
62.06	Women's or girls' blouses, shirts, and shirt-blouses	60%
ex 62.07	Bathrobes, dressing gowns and similar articles	60%
ex 62.08	Women's or girls' briefs and panties, knightdresses, bathrobes, dressing gowns and similar articles	60%
6211.11.00	Swimwear for men and boys	60%
6211.12.00	Swimwear for women and girls	60%
ex 63.02	Towels	60%
ex 63.03	Curtains (including drapes) and interior blinds, of textile materials	60%
6907.10.10	Clay tiles	60%
72.14	Other bars and rods of iron or non-iron alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	60%
7214.10.10	Of iron	60%
7214.10.20	Of non-alloy steel	60%

Tariff Heading No.	Description of Goods	Rate of Duty
7214.20.00	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	60%
7214.20.10	Of iron	60%
7214.20.90	Of non-alloy steel	60%
7214.30.00 ex 73.08	Other, of free cutting steel Structures (excluding prefabricated buildings of Heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	60%
7308.10.00	Bridges and bridge-sections	60%
7308.20.00	Towers and lattice masts	60%
7308.30.00	Doors, windows and their frames and thresholds for Doors	60%
ex 7308.90.00	Other (excluding electronically operated security (doors))	60%
ex 7313.00.10	Barbed wire	60%
7314.20.00	Grill, netting and fencing, welded at the intersection, of wire with a cross-sectional dimension of 3mm or more and having a mesh size of 100 cm ² or more	60%
ex 7314.31.00	Other grill, netting and fencing, welded at the intersection (excluding those with a mesh size 25cm ² or less)	60%
ex 7610.10.00	Aluminium windows and doors and parts thereof	60%
ex 84.19	Solar water heaters	60%

Tariff Heading No.	Description of Goods	Rate of Duty
ex 85.07	Lead acid accumulators (batteries), (excluding motor cycle batteries and batteries for alarm systems)	60%
ex 94.01	Seats (other than those of Heading No.94.02),whether or not convertible into beds, and parts thereof	60%
ex 9401.61.00	Upholstered (excluding high chairs and booster seats)	60%
ex 9401.69.00	Other (excluding high chairs and booster seats)	60%
ex 9401.71.00	Upholstered (excluding high chairs and booster seats)	60%
ex 9401.80.00	Other (excluding high chairs, booster seats, plastic moulded chairs and baby car seats)	60%
ex 94.03	Other furniture and parts thereof	60%
9403.30.00	Wooden furniture of a kind used in offices	60%
9403.40.00	Wooden furniture of a kind used in the kitchen	60%
9403.50.00	Wooden furniture of a kind used in the bedroom	60%
ex 9403.60.10	Of a kind used in schools, churches and laboratories	60%
ex 9403.60.90	Other (excluding playpens, changing tables and Checkout counters)	60%
ex 94.04	Mattresses and mattress supports	60%
9406.00.30	Prefabricated buildings of steel	60%
ex 96.03	Brooms, brushes and mops (excluding sponge mops) for household use (excluding hair brushes, paint brushes, artists brushes, steel brushes, and tooth brushes)	60%



PART 1

Section C

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	
0105.10.00	Weighing not more than 185g:	
0105.11.00	Fowls of the species Gallus domesticus :	
0105.11.20	For rearing	\$2.29
0105.12.00	Turkeys:	
0105.12.20	For rearing	\$2.29
0105.90.00	Other:	
0105.92.00	Fowls of the species Gallus domesticus , weighing not more than 2000 g:	
0105.92.20	Cocks for rearing	\$2.29
0105.92.40	Hens for rearing	\$2.29
02.03	Meat of swine, fresh, chilled or frozen.	
0203.11.00	Carcasses and half-carcasses	\$4.76
0203.12.00	Hams, shoulders and cuts thereof, with bone in	\$4.76

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
0203.19.00	Other	\$4.76
0203.21.00	Carcasses and half-carcasses	\$4.76
0203.22.00	Hams, shoulders and cuts thereof, with bone in	\$4.76
0203.29.00	Other	\$4.76
02.07	Meat and edible offal, of the poultry of Heading No. 01.05, fresh, chilled or frozen.	
0207.11.00	Not cut in pieces, fresh or chilled	\$2.86
0207.12.00	Not cut in pieces, frozen	
0207.13.00.10	Cuts fresh or chilled	\$2.86
0207.14.00	Cuts and offal, frozen:	\$2.86
0207.14.20	Wings	\$2.86
ex 0207.14.90	Other cuts	\$2.86
0207.14.90.10	Other cuts	\$2.86
0207.24.00	Not cut in pieces, fresh or chilled	\$2.86
0207.25.00	Not cut in pieces, frozen	\$2.86
0207.26.00	Cuts and offal, fresh or chilled	\$2.86
0207.27.00	Cuts and offal, frozen:	

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
0207.27.10.10	Wings	\$2.86
0207.27.10.90	Backs and necks	\$2.86
0207.27.90	Other	\$2.86
0210.11.00	Hams, shoulders and cuts thereof, with bone in	\$2.48
0210.12.10	Bacon	\$1.79
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.10.00	Of a fat content, by weight, not exceeding 1%	\$1.17
0401.20.00	Of a fat content, by weight, exceeding 1% but not exceeding 6%	\$1.17
0401.30.00	Of a fat content, by weight, exceeding 6%	\$1.17
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	60%
0402.10.00	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	\$2.03
0402.20.00	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	\$2.03

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
0402.21.00	Not containing added sugar or other sweetening matter	\$2.03
0402.29.00	Other	\$2.03
0407.00.00	Birds' eggs, in shell, fresh, preserved or Cooked	
0407.00.30	Other fresh eggs	\$3.10
0407.00.90	Other	\$3.10
0702.00.00	Tomatoes, fresh or chilled	\$1.56
0703.10.10	Onions	\$0.82
0703.10.20	Shallots (eschallots)	\$6.41
0704.10.10	Cauliflowers	\$3.49
0704.90.10	Cabbages	\$3.20
0705.11.00	Cabbage lettuce (head lettuce)	\$2.22
0705.19.00	Other	\$2.22
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes, and similar edible roots, fresh or chilled.	

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
0706.10.00	Carrots and turnips:	
0706.10.10	Carrots	\$2.58
0706.90.10	Beets	\$2.06
0707.00.10	Cucumbers	\$1.06
0708.10.10	Pigeon peas	\$1.35
0708.20.10	String beans	\$2.02
0709.30.00	Aubergines (egg-plants)	\$4.00
0709.60.00	Fruits of the genus Capsicum or of the genus Pimenta :	\$1.06
07909.60.10	Sweet peppers	\$2.32
0709.60.90	Other	\$1.06
0709.90.20	Ochroes	\$1.17
0709.90.30	Pumpkins	\$1.05
0709.90.40	Sweet corn (corn on the cob)	\$2.56
0714.20.00	Sweet potatoes	\$0.51
08.07	Melons (including watermelons) and Pawpaws (papayas), fresh.	\$2.22

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref Period 86-88
0807.11.00	Watermelons	\$1.10
0807.19.00	Other:	
0807.19.10	Cantaloupes	\$1.10
0807.19.20	Muskmelons	\$1.10
0807.19.90	Other	\$1.10
1507.10.00	Crude oil, whether or not degummed	\$2.34
1507.90.00	Other	\$3.97
1601.00.10	Chicken sausages, canned	\$5.10
1601.00.20	Other chicken sausages	\$5.51
1601.00.30	Salami sausages	\$5.51
1601.00.40	Other sausages, canned	\$5.10
1601.00.90	Other	\$5.31
1602.10.10	For use in the production of chicken sausages	\$5.51

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
1602.10.90	Other	\$5.51
1602.20.00	Of liver of any animal	\$5.51
1602.31.10	Cured or smoked	\$5.51
1602.31.90	Other	\$5.51
1602.39.00	Other	\$5.51
1602.41.00	Hams and cuts thereof	\$7.42
1602.42.00	Shoulders and cuts thereof	\$7.42
1602.49.10	Luncheon meat	\$5.66
1602.49.90	Other	\$8.60
1602.50.90	Other	\$4.00
1602.90.90	Other	\$4.00
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	
2007.10.90	Other	\$2.93

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
2007.91.10	Fruit puree and fruit paste, not in retail packages	\$3.02
2007.91.90	Other	\$3.02
2007.99.00	Other:	
2007.99.10		\$2.84
2007.99.20	Fruit puree and fruit paste, not in retail packages	\$1.26
2007.99.30	Pineapple based	\$2.84
2007.99.40	Guava jams and jellies	\$2.84
2007.99.50	Guava cheese	\$2.84
2007.99.90	Nutmeg jams and jellies	\$2.84
	Other	
20.09	Fruit juice (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	
2009.11.20	Orange juice not concentrated	\$2.48

Tariff Heading No.	Description of Goods	Trigger Price (per kg) Ref. Period 86-88
2009.21.90	Grapefruit juice not concentrated	\$2.37
2009.29.90	Grapefruit juice not concentrated	\$2.37
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	
2202.10.10	Aerated beverages	\$2.31



LIST OF CONDITIONAL DUTY EXEMPTIONS

Explanatory Note

The List of Conditional Duty Exemptions contains the goods which Member States may exempt from duty under the CARICOM Common External Tariff when such goods are imported by persons, enterprises or organisations in the circumstances, or for the purposes specified in the List.



RULES GOVERNING THE APPLICATION OF THE LIST OF CONDITIONAL DUTY EXEMPTIONS

1. A Member State may refuse to grant full duty exemption for any good eligible therefor under the List and may choose instead to apply a level of import tariff on such good not higher than that provided in the Schedule of Tariff Rates.
2. In a number of cases (for example, in connection with shipping and aircraft, for health, governmental, social and cultural purposes), while the scope of the duty exemption has been specified, each Member State is free to approve the beneficiaries (whether the individual, the institution or the organisation) of the exemption.
3. The reference in the List to goods for the use of international organisations or their personnel is understood to include inter-governmental organisations operating within the Community pursuant to an agreement in force between such organisations and the Government of one or more Member States.
4.
 - (a) Where the goods produced by an enterprise do not meet the qualifying conditions set down with respect to those goods in Schedule I of Article 84 of the Revised Treaty, that enterprise will not qualify for exemption from duty with regard to the materials utilised in the production of those goods.
 - (b) This Rule will not apply to goods which are produced for export to third countries.
 - (c) The Rule will have effect only with regard to concessions approved following entry into force.

5. (a) The items set down in Part I of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in Industry, Agriculture, Forestry, Fisheries and Mining, except:
- when the item is imported for use in new investment or substantial expansion; or
 - when the item is provided by a country or an international institution in the context of development finance with a view to assisting the economic development of the importing Member State, and when the agreement between the importing Member State and the donor country or international institution requires sourcing from a particular extra-regional source on a concessional duty basis.
- (b) The items set down in Part I and Part II of the List of Ineligibles appended to this List of Conditional Duty Exemptions shall not be eligible for exemption or reduction of duty where they are imported for use in the circumstances contemplated in Section XI - For Other Approved Purposes (excluding 23 - Goods [including foodstuff] imported for used in rehabilitation or relief following natural disaster, as approved by the Competent Authority), except that this ineligibility will not apply where the Competent Authority is satisfied that the items are gifts or have been provided on a concessional basis.



PART II
SECTION A

**LIST OF ITEMS ON WHICH THE MINISTER RESPONSIBLE FOR
FINANCE MAY GRANT CONDITIONAL DUTY EXEMPTIONS**

- I - **FOR INDUSTRY, AGRICULTURE, FISHERIES,
FORESTRY AND MINING**
 - A Machinery and equipment, including equipment for the transportation of goods, and materials for use in approved industry, and parts thereof, agriculture (including livestock), fisheries (including aquaculture), forestry and mining (including the exploration, exploitation and storage of geothermal energy), as approved by the Competent Authority.
 - B Building material for first installation or extension of industrial enterprises as approved by the Competent Authority.

- II - **FOR PURPOSES CONNECTED WITH TOURISM**
 - (i) Building materials for first installation of approved hotels, guest houses and other facilities and attractions and approved renovations and extensions;
 - (ii) Equipment and appliances for initial equipping of approved hotels and for approved extensions and renovations;
 - (iii) Equipment for use in sports and recreational activities as approved by the Competent Authority;
 - (iv) Motor cars and public transport-type passenger motor vehicles including coaches and mini-buses for use as approved by the Competent Authority;

III - FOR SHIPPING

- (i) Boats, boat and navigation equipment and boat fittings, sail canvas, marine engines, fuel and lubricants for services as approved by the Competent Authority;
- (ii) Navigation aids.

IV - FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT

- (i) Aircraft, component parts, accessories, instruments, grounds and technical equipment and motor vehicles for aircraft services and operations including air clubs, as are approved;
- (ii) Fuel and lubricants for approved aircraft services and operations.

V - FOR EDUCATIONAL AND CULTURAL PURPOSES

- (i) Supplies, equipment, instruments and apparatus, tools, books (including workbooks and activity books), specimens illustrative of natural history and other sciences, for approved educational and cultural institutions and purposes, including for museums, zoos and historical societies;
- (ii) Materials for the construction, renovation and extension of approved educational and cultural institutions;
- (iii) Equipment and supplies for sports, as approved by the Competent Authority;
- (iv) Academic robes admitted as such by the Competent Authority.

VI - FOR HEALTH

- (i) Equipment and vehicles; drugs, medical, surgical and laboratory supplies for approved hospitals and veterinary institutions, including approved institutions providing out-patients' health care;
- (ii) Materials for the construction, furnishing, replacement or extension of approved hospitals and veterinary institutions including approved institutions offering out-patients' health care and furnishings for such health care facilities;
- (iii) Hearing aids, crutches, manual and motorized wheelchairs, trusses, colostomy bags, and similar appliances and apparatus, and identifiable spare parts for the relief of permanent bodily disablement, including reading matter and articles specifically designed for the blind;
- (iv) Other goods catering to the needs of the mentally or physically handicapped and admitted as such by the Competent Authority;
- (v) Tools of trade for the disabled, admitted by the Competent Authority;
- (vi) Ambulances.

VII - FOR GOVERNMENT AND GOVERNMENTAL PURPOSES

- (i) Goods including motor vehicles, imported by or for the use of:
 - (a) the Central Government; or
 - (b) any municipality, local government authority or other public body or institution approved by the Competent Authority;
 - (c) persons including public and contract officers approved by the Competent Authority.

(ii) Goods imported under special bilateral arrangements, as approved by the Competent Authority -

(a) Goods imported by or for the use of the Head of State;

(b) Goods imported for the use of the Prime Minister.

VIII - FOR MILITARY FORCES

(i) Goods imported by or for use of the military forces;

(ii) Arms, ammunition, uniforms accoutrements, and equipment, including musical instruments imported by and for the use of any Volunteer Force, Cadet Force or Rifle Association approved by the Competent Authority.

IX - FOR DIPLOMATIC MISSIONS, INTERNATIONAL ORGANISATIONS AND PERSONNEL

(i) Goods including motor vehicles for use of any Mission or Consulate or the members thereof, to the extent provided by the Vienna Convention on Diplomatic Relations, 1961 or the Vienna Convention on Consular Relations, 1963;

(ii) Goods including motor vehicles for the use of any international organisation or personnel of that organisation pursuant to an agreement in force between the organisation and the Government of a Member State.

X - FOR THE MOVEMENT OF PERSONS

(i) Personal and household effects of a passenger and instruments and tools of trade for use by the passenger, accompanying the passenger, or imported by that passenger within three months before, or after the arrival of the passenger, or such further period as the Competent Authority may allow;

- (ii) Souvenirs and Gifts Imported by a Passenger;
- (iii) Personal effects, not being merchandise, of citizens of the importing Member State or persons ordinarily domiciled abroad.

XI - FOR OTHER APPROVED PURPOSES

1. Instruments, apparatus, equipment and materials including records and tapes for radio and television broadcasting, imported by or on behalf of any radio or television broadcasting company approved by the Competent Authority.
2. Amateur radio equipment for use by holders of valid licences granted by the Competent Authority, to keep, install, erect or use on amateur wireless transmitter.
3. Goods made from sea-island cotton and bearing the mark or trademark of the West Indian Sea Island Cotton Association.
4. Motor spirit, industrial machinery and transport equipment for use in under-developed and interior areas, as approved by the Competent Authority.
5. Patterns and samples, cut, mutilated or otherwise spoiled to the satisfaction of the Customs Authorities so as to render them unmerchtable.
6. Advertising material having no commercial value.
7. Cups, medals, shields and similar trophies not being articles of general utility, proved to the satisfaction of the Customs Authorities to be specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad.

Provided that the articles are not imported or stocked for purposes of trade.

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8. Artificial flowers, miniature flags, buttons, brooches and similar small emblems imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by the Competent Authority.
 9. Materials, vehicles and equipment imported by any person for the purpose of carrying out any works in pursuance of any contract between such person and the Government of a Member State where the Competent Authority is satisfied that such materials and equipment are necessary for the performance of such contract and that such contract provides that such materials and equipment shall be exempt from import duties of customs.

Provided that on the completion of such works the importer shall be liable to pay existing rates of duty on all materials not used up and on all equipment and vehicles unless such materials, vehicles or equipment are re-exported.

10. All goods which are made available free of charge by a country or an international institution, or by an individual or group of individuals, with a view to assisting the economic development of the importing Member State, as approved by the Competent Authority.
11. Goods including motor vehicles, imported by or for the use of religious bodies, on the signed declaration of the head of the religious body, as approved by the Competent Authority.
12. Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings for such goods.
13. Uniforms and equipment imported by and for the use of Boy Scouts, Boys Brigade and Girl Guides Associations and such other youth associations as may be approved by the Competent Authority.

14. Goods imported by or for the use of any office or bureau for meteorological observation, or any institution engaged in scientific, medical or technical research including instruments, apparatus and equipment for geological or topographical purposes, as approved by the Competent Authority.
15. Goods imported by or on behalf of charitable, welfare or service organisations, as approved by the Competent Authority.
16. Protective clothing and protective equipment imported by or on behalf of industrial concerns which the Competent Authority is satisfied will be used solely by industrial workers for personal protection from occupational hazards.
17. Goods including motor vehicles and parts, imported by or for the use of public utilities, as approved by the Competent Authority.
18. Supplies, equipment, instruments and apparatus for the recovery and restoration of archaeological sites and artifacts, as approved by the Competent Authority.
19. Goods imported by or for the use of Workers' Organisations, as approved by the Competent Authority.
20. Clothing donated for the use of indigent school children, as approved by the Competent Authority.
21. Fire-fighting and fire-detecting equipment, vehicles, materials and apparatus, as approved by the Competent Authority.
22. Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies.

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23. Goods (including foodstuff) imported for use in rehabilitation or relief following natural disaster, as approved by the Competent Authority.
24. For Energy Conservation
- (i) Apparatus/machinery designed to produce motive power, heat, light or electricity through the utilisation of renewable sources of energy;
 - (ii) Apparatus designed to conserve on the use of electricity and other sources of energy, as approved by the Competent Authority.



PART II

Section B

TABLE OF EXEMPTIONS

General

- | | |
|--|---|
| Governor-General | 1. All articles, including vehicles, imported or purchased out of a bonded warehouse for the use of the Governor General. |
| Government | 2. All articles, including vehicles, imported or purchased out of a bonded warehouse for the use of all Government departments including the Police force, the Fire service and the Barbados defence force on the certificate of the Head of Department, the Commissioner of Police or the chief of staff of the Barbados Defence force, as the case may be. |
| Diplomatic Representatives of Foreign States.
Cap.18. | 3. (1) Articles, including vehicles, imported exclusively for the purpose of the official business of a state with which Barbados has diplomatic relations, in accordance with the provisions of the Diplomatic Immunities and Privileges Act.

(2) Baggage, personal and household effects and other articles, including vehicles imported for the use of the accredited representatives and the members of the mission of any state with which Barbados has diplomatic relations, in accordance with the provisions of the Diplomatic Immunities and Privileges Act. |
| Consular Representatives of Foreign States.
Cap.17. | 4. (1) Articles, including vehicles, imported exclusively for the purpose of the official business of a consular officer of a state to which this paragraph applies by virtue of an order made under section 9 of the Consular Conventions Act.

(2) Baggage, personal and household effects and other articles, including vehicles imported by a consular officer or consular employee of a state to which this paragraph applies by virtue of an order made under section 9 of the Consular Conventions Act.

(3) This paragraph applies only to a consular officer or consular employee who is

(a) not a citizen of Barbados

(b) not engaged in private occupation for gain in Barbados, and

(c) a permanent employee of the state by which he is employed, or, if not a permanent employee thereof, was not resident in Barbados at the commencement of his employment in the consulate of that state. |

5. (1) Articles, including vehicles, imported by an International Organisation in pursuance of an agreement in force between the organisation and the Government of Barbados.

International
Organisations.

(2) Baggage, household and personal effects, including one vehicle, of personnel of an International Organisation, who are not citizens or permanent residents of Barbados, in pursuance of an agreement in force between that organisation and the Government of Barbados.

6. In respect of the personnel of any foreign technical assistance scheme assigned to duties in Barbados

Technical
Assistance
Personnel

- (a) all the baggage, household and personal effects of the personnel and their dependants, including one motor car per person for his exclusive use if the motor car is imported within six months after his assumption of duties in Barbados;
- (b) such quantities of medicines and health foods as the Comptroller considers reasonable for the exclusive use of the personnel and their dependants; and
- (c) all equipment for exclusive use in the technical assistance scheme,

on a certificate to that effect of the Director of Finance and Planning subject to the rendering of accounts by a member of such personnel in respect of the use or disposal of the Comptroller requires.

7. Machinery, apparatus, tools, equipment and vehicles including motor cars imported by or on behalf of any organisation, for use in technical assistance or economic aid programmes in Barbados, on proof being given to the Comptroller that the machinery, apparatus, tools, equipment and vehicles are to be used exclusively in technical assistance and economic aid programmes.

Technical
Assistance
and
Economic
Aid.

8. (1) The baggage, personal and household effects of public officers recruited abroad on first appointment or transfer to the public service.

Public
Officers.

(2). Used motor cars of diplomatic and consular officers on transfer from Barbados overseas posts to Barbados, if the motor cars are declared to have been in the use of the persons importing the motor cars at least two months prior to the date of importation

(3). Used motor cars of public officers of Barbados overseas posts other than those referred to in sub-paragraph (2).

(4). Used motor cars of public officers recruited abroad on permanent appointment or on contract with the Government of Barbados.

(5). Used motor cars of persons recruited abroad on permanent appointment or on contract with a statutory board, school or other like institution that is wholly maintained by the government, except where the provision of transportation for the persons by the statutory board, school or other like institution is a condition of service of those persons.

(6). Notwithstanding sub-paragraphs (3) to (5), motor cars referred to therein, are not exempt from the payment of customs duties unless the Comptroller is satisfied that customs duties and the purchase tax, if any, have already been paid in another country and that no refund has been or is to be granted in respect of the motor cars.

(7). Motor cycles imported or purchased out of a bonded warehouse by postmen for the exclusive use of the postmen, on a certificate signed by the postmen and countersigned by the Postmaster General, and subject to the condition that the motor cycles are not sold or otherwise disposed of within 3 years of the date of importation or purchase or without the permission of the Minister of Finance.

Diplomatic
Officers
returning to
Barbados

(8A). Personal and household effects belonging to diplomatic officers on their return to Barbados, imported for personal use and not for sale or exchange and

(a) accompanied by the person importing them, or

(b) imported within

(i) two months before or after the person's arrival in Barbados; or

(ii) such further period as the Comptroller considers reasonable

if the articles would have been exempted from Customs duty had they accompanied the person importing them.

Place of
worship

9. Articles imported for use, decoration, building or repairing of any place of worship on the certificate to that effect of the officiating Minister and subject

(a) to the body concerned being registered as a charity; and

(b) to the keeping and rendering of accounts to the satisfaction of the Comptroller.

Sporting
equipment
for schools.

10. (1) Articles, including gymnastic apparatus, athletic training gear and sports gear for organized games, imported for use at primary and secondary schools, on the certificate to that effect of the Chief Education Officer.

(2) Stationery, chemicals and apparatus for laboratory use, medical and first aid goods, schools apparatus and equipment for games and physical training imported for the use of schools and other educational establishments approved by the Cabinet and intended solely for educational purposes and to remain the property of schools or other educational establishments.

(3) For the purposes of sub-paragraph (2) the expression "school apparatus and equipment" does not include furniture.

11. Films, slides and sound recordings of an educational, scientific or cultural nature produced by the United Nations or any of its specialised agencies and certified by the proper educational authority for the area in the Country of Origin to be essentially for an educational, scientific or cultural nature.

Educational films, recordings etc.

12. Articles imported by the Department of Extra-Mural Studies of the University of the West Indies to be used exclusively for the purposes and objects of the Department and not for sale, on the certificate to that effect of the resident tutor of the Department.

Department of Extra-Mural Studies U.W.I

13. (1) Articles, including vehicles imported by or on behalf of the University West Indies or taken out of a bonded warehouse to be used exclusively for the purposes of the University, and not for sale, on the certificate to that effect of the Campus Secretary.

University of the West Indies.

(2) The baggage, personal and household effects and used motor cars belonging to the staff of the University of the West Indies on transfer to Barbados, except that in the case of motor cars, the Comptroller must be satisfied that duty was paid in the territory from which they were transferred.

(3) Gowns and hoods imported by or on behalf of the University of the West Indies for sale to graduates of the University on the certificate to that effect of the Secretary of the University.

14. Chemicals, apparatus, articles, materials and equipment, including Vehicles imported by or on behalf of the Caribbean Meteorological Council, for use exclusively in research and training operations at the Caribbean Research Institute on the certificate to that effect of the Principal of the Institute.

Caribbean Meteorological Council.

15. All necessary educational materials and articles, paper, furniture, equipment, office machinery, films, books and audio-visual aids imported by or on behalf of the Barbados Institute of Management and Productivity for use exclusively by the Institute for the promotion of its objects on the certificate, to that effect, of Executive Trustee of the Institute subject to such conditions as to the keeping or rendering of accounts in respect to the use or disposal of the goods as the Comptroller requires.

Barbados Institute of Management and Productivity.

Articles for
the blind.

16. Articles especially designed for the education, scientific or cultural advancement of the blind, imported by institutions or associations concerned with the welfare of the blind on the certificate to that effect of the Manager or Secretary of the institution or association.

"Equipment
and
appliances
for disabled
persons."

17. Equipment and appliances for disabled persons, including

- (a) feeding aids and personal care aids;
- (b) household aids;
- (c) adapted seating, standing, walking and other support equipment;
- (d) artificial limbs;
- (e) orthopaedic weights and therapeutic exercising equipment;
- (f) seating, positioning and stair devices, hydraulic lifts and ramps;
- (g) incontinence aids;
- (h) sensory and motor aids and devices for stimulation of young children;
- (i) burn, scar and oedema control appliances;
- (j) pressure covers, pressure pumps and lotions for use with pressure covers;
- (k) telecommunication appliances and accessories, signal and decoding systems;
- (l) assistive hearing devices;
- (m) auditory systems used in speech and language therapy;
- (n) machines or devices that print or display braille characters, games and reading material in braille or large print, light probe, magnifying and signalling devices for use by visually impaired or blind persons;
- (o) adapted vehicles and attachments for disabled drivers or appliances necessary for operation of those vehicles by disabled drivers,

certified by the Chief Medical Officer and imported or purchased out of a bonded warehouse by or on behalf of an individual, a company or the Barbados Association of Rehabilitation Therapists for use Exclusively by disabled persons in connection with their disabilities on the certificate to that effect of the individual, or in the case of a company or the Association, the Secretary thereof subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the equipment and appliances as the Comptroller requires.

18. (1) Aircraft equipment, including first aid and survival equipment, for use on board aircraft during flight. Aircraft equipment and stores.

(2) Stores, other than tobacco, cigars, cigarettes, spirits, wines, beer, fuel and lubricants, for use on board aircraft during flight on the certificate to that effect of the Manager of the airline that the items were imported by or on behalf of the airline for use on any flight for reward or in connection with the trade or business of the airline.

18A. Articles and equipment including vehicles imported by or on behalf of the Grantley Adams International Airport Inc., or taken out of a bonded warehouse to be used exclusively for the purposes of the Grantley Adams International Airport Inc., and not for the purposes of sale or other disposal, on the certificate to that effect of the Chief Executive Officer of that company." Grantley Adams International Airport Inc.

19. Household effects imported for personal use and not for sale or exchange and declared to have been in the use of the person importing them for at least one year prior to importation and Household effects.

(a) accompanied by the person importing them , or

(b) imported within two months before or after the person's arrival in Barbados or within such further period as the Comptroller considers reasonable if the articles would have been exempted from Customs duty had they accompanied the person importing them.

20. (1) Passengers' baggage containing Personal effects.

(a) apparel and articles for personal use, and

(b) used professional apparatus that is proved to the satisfaction of the Comptroller to have been in the use and in the possession of the owner for at least one year prior to importation; and

(c) non-commercial articles of a value not exceeding \$500 imported once a calendar year by persons who are citizens or residents of Barbados.

(2) used personal effects, up to a value of \$5,000, of persons ordinarily resident in Barbados who died abroad.

21. (1) Tourists baggage subject to and in accordance with the conditions specified in the Customs Tariff (Tourists' Baggage Exemption from Duty) Regulations, 1958. Tourists' Baggage and vehicles for temporary importation.

(2) Vehicles imported for a period not exceeding one year by the owners or by persons ordinarily resident outside Barbados for their private use during a temporary visit to Barbados subject to and in accordance with the conditions, specified in the Customs Tariff (Vehicles Exemption from Duty) Regulations, 1958.

Samples	<p>22. (1) Samples of goods imported into Barbados, if the Comptroller is satisfied that the samples are of negligible value and are only to be used for soliciting orders for goods of the kind represented by the samples with a view to the importation of goods.</p> <p>(2) In determining, for the purposes of sub-paragraph (1) whether samples are of negligible value, the Comptroller may consider the individual samples or the aggregate value of all the samples in one consignment.</p> <p>(3) For the purposes of this paragraph</p> <p>(a) the value of consignments sent by a consignor to different consignees shall not be aggregated even though the consignments are imported at the same time, and</p> <p>(b) the Comptroller may require that samples be made useless as merchandise by marking, tearing, perforation, or other treatment, but not in a manner to destroy their usefulness as samples.</p>
Containers	23. Containers as defined in the Customs Duties (No.11) Order, 1959, subject to and in accordance with the conditions specified in that order.
Cards.	24. UNICEF greeting cards.
Emblem.	25. Artificial flowers, miniature flags, buttons, brooches and similar emblems of no commercial value imported for sale for the purpose of providing funds in aid of any institution or charitable purpose approved by cabinet.
Trophies.	<p>26. (1) Cups, medals, shields and similar trophies, not being articles of general utility, specially imported for bestowal as honorary distinctions or prizes or when won abroad or sent by donors resident abroad if the articles do not bear any advertisement.</p> <p>(2) Sub-paragraph (1) does not apply or extend to the importation or stocking of the articles for the purposes of trade.</p>
Duke of Edinburgh Award Scheme.	27. Badges and equipment imported for the exclusive use of the Duke of Edinburgh Award scheme or any member thereof on the certificate to that effect of the secretary or other responsible officer of the Scheme.
Barbados National Standards Institution.	28. Articles and equipment imported by or on behalf of the Barbados National Standards Institution for use Exclusively by the Institution on the certificate to that effect of the Director of the Institution subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the articles and equipment as the Comptroller requires.

<p>29. Drugs and related items imported or taken out of a bonded warehouse by a dealer for use in connection with the Drug Service by virtue of a contract awarded to that dealer and upon the issue of a certificate to that effect by or on behalf of the Director of the Drug Service subject to the conditions contained in the certificate and subject to the keeping and rendering of accounts in respect of the use or disposal of the drugs and related items as the Comptroller requires.</p>	<p>The Drug Service.</p>
<p>30. Philatelic material, certified as such by the Postmaster General and engraved envelopes.</p>	<p>Philatelic material and engraved envelopes.</p>
<p>31. Machinery, implements apparatus and other articles and materials imported by or on behalf the Cable and Wireless (Barbados) Limited for use in the construction and working of the telephone system.</p>	<p>Cable and Wireless (Barbados) Limited.</p>
<p>32. (1) Articles, including vehicles imported by or on behalf of the Caribbean Examinations Council or taken out of a bonded warehouse for use exclusively by the Council, and not for sale, on the certificate to that effect of the Senior Assistant Registrar.</p>	<p>Caribbean Examinations Council.</p>
<p>(2) Baggage, personal and household effects and one used motor car for each member of the staff of the Caribbean Examinations Council recruited abroad if the motor car is imported within six months after his assumption of duties in Barbados.</p>	
<p>33. (1) Articles manufactured from sea island cotton and bearing the mark or trade mark of the West Indian Sea Island Cotton Association.</p>	<p>Sea Island Cotton.</p>
<p>(2) Machinery, plant and equipment imported by an individual or company for use exclusively in the production and processing of sea island cotton on a certificate on a certificate which must be signed</p>	
<p>(a) in the case of an individual, by that individual or his authorised agent;</p>	
<p>(b) in the case of a company, by the Secretary or the Managing Director of that company; or</p>	
<p>(c) in the case of an association or co-operative by the President or Chief Executive of the association or the co-operative as the case may be.</p>	
<p>(3) The machinery, plant and equipment referred to in paragraph (2) may be subject to the following conditions:</p>	
<p>(a) that the importer is registered with the Chief Agricultural Officer and the Customs Department; and</p>	
<p>(b) that the importer keeps and renders accounts in respect of the use and disposal of the machinery, plant and equipment as the Comptroller requires.</p>	

Articles imported for the purpose of manufacturing products for export to the United States of America.

34. (1) Articles, including raw materials and accessories, imported exclusively for the purposes of item 807.00 of the Tariff Schedules of the United States of America on a certificate to that effect of the importer which certificate

- (a) in the case of a company, must be signed by the Secretary or Managing Director or a person authorised by the Secretary or Managing Director, and
- (b) in the case of an individual, must be signed by that individual or his authorised agent;

and any such importation shall be subject to the following conditions:

- (c) that such importer must register with the industrial Development Corporation and the Customs Department, and
- (d) that such importer shall keep and render accounts in respect of the use and disposal of the items imported under this item and the re-export of the finished products, in such manner as the Comptroller of Customs requires.

(2) In this item "importer" includes a person on whose behalf articles are imported for the purposes of item 807.00 of the Tariff Schedules of the United States of America.

Articles imported for the purpose of manufacturing products for export to Canada
S.I. 1988/
34

35. Subject to paragraph (2), articles, raw materials and accessories imported exclusively for the purpose of manufacturing of finished products for export to Canada on a certificate to that effect of the importer which certificate:

- (a) in the case of a company, must be signed by the Secretary or Managing Director of the company; and
- (b) in the case of an individual, must be signed by that individual or his authorised agent;

For Approved Agriculture and Fisheries

Firefighting apparatus.

36. Firefighting apparatus of every description imported for use in combating fires in sugar cane fields or sugar factories on the certificate to that effect of the Owner, Manager or Attorney of the sugar cane plantation or sugar factory for the protection of which the equipment is imported.

Wet water concentrate for use in the combating of sugar cane fires.

37. Wet water concentrate imported on the advice of the Chief Fire Officer for the purpose of combating sugar cane fires, on the certificate to that effect of the Owner, Manager or Attorney of the sugar cane plantation for which the wet water

37A. Materials or equipment approved by the Minister responsible for Fisheries to be used exclusively for the purpose of commercial fisheries by an approved fishery enterprise as follows:

(a) *Construction materials or equipment for fishing vessels*

Construction materials including fibreglass, resin, hardener, marine grade fastenings such as silicon bronze and stainless steel nails; marine anti-fouling paints; marine epoxy; polyurethane foaming chemicals for hold insulation; vessel fitting including hatches, windows and marine toilets; stoves, sinks and other galley fittings specifically for marine use;

(b) *Engines and Propulsion related equipment and appliances*

Outboard engine fuel tanks; oil, fuel air and hydraulic fluid filters; propellers; shafts; mechanical and electronic battery selector or isolator switches; engine control cables; instrument panels and gauges; hydraulic and cable steering systems; flexible couplings; engine mounts; propeller shaft bearings; rudders; exhaust hose and water locks (risers); drive or damper plates; sending units and sensors; zinc; anodes; marine engine alarm kits;

(c) *Navigation equipment*

Compasses (min. 10cm.); equipment related to the Global Positioning System and other satellite navigation systems; navigation charts and plotting instruments; direction finders; navigation lights; fishing lights; shapes, flags and visual signals; radar; depth sounders and transducers; plotters; heading sensors; automatic pilots;

(d) *Communication equipment*

High frequency single side-band (HF-SSB) and very high frequency (VHF) marine radios and connecting accessories including antennas and mounts and tuners: cable for marine use; marine grade electrical; wire earth plates;

(e) *Safety equipment*

Flares (not including flare guns or cartridges); life jackets; inflatable rafts; smoke signals; dye markers; life rings; distress flags; radar reflectors; heliograph mirrors; anchors; bilge pumps; first aid kits; fire extinguishers; bailers; sea anchors; marine lights; oars and rowlocks; wind and solar powered charging systems; float switches; emergency position-indication radio beacons (EPIRBS);

(f) *Fish Harvesting equipment*

Fishing lines and leaders; rods; fishing nets (not including trammel nets and seine nets containing a mesh size of not less than 1.5 inch when stretched); fish trap wire (not including wire of 1.25 inch mesh size or less); net twine; hooks, snaps, crimps and swivels; gaffs; floats, sinkers and buoys; roller assemblies and fairleads; artificial and natural bait; water temperature gauges and profilers; longline reels, spools, setters and leader carts; line and trap haulers; timed float releases; mechanical and hydraulic deck equipment controls; wash down pumps; blocks; radio buoys and their batteries (not including dry cell batteries); live bait wells; fish finders; jigs and jigging reels; underwater fishing lights; squid reels; chemical and electrical light lures; shackles; thimbles; and

(g) *Fish Handling equipment*

Ice shovels and boots; fish saws and blades; fishing gloves; foul weather gear; waterproof aprons; insulated and uninsulated fish boxes.

37B. (1) Subject to paragraph (2),

- (a) fishing vessels requiring assembly or locally built or imported within a period of five years of construction; marine grade plywood and hard wood suitable for boat construction and other construction materials,
- (b) marine engines including inboard diesel up to 450 horse power and outboard diesel, gasoline or combined gasoline and kerosene up to 90 horse power; marine engine gear boxes and other parts used in the construction, operation or maintenance of commercial fishing boats, marine heavy duty batteries and marine alternators and generators; and
- (c) materials, appliances and equipment other than those set out in item 39, to be used exclusively for the purpose of commercial fisheries by an approved fishery enterprise.

(2) The exemptions in respect of the articles referred to in this paragraph shall be subject to the conditions that

- (a) the articles are
 - (i) certified by the Chief Fisheries Officer,
 - (ii) imported or purchased out of a bonded warehouse by or on behalf of an approved fishery; and

- (b) the fishery enterprise keeps and renders to the Comptroller, accounts in respect of the acquisition, use and disposal of articles as the Comptroller requires.

37C. For the purposes of paragraphs 37A, 37B and 37D, "approved fishery enterprise" means any enterprise engaged in commercial fisheries that is owned or operated by an individual, firm, co-operative society or any other member-organisation and which is approved by the Minister responsible for Fisheries.

37D. (1) Subject to paragraph (2),

- (a) live fish fry fingerlings and live crustaceans intended for breeding or rearing for food, as well as for seed stock;

"Aqua-
culture,
marine
culture and
aquaponic
systems.

- (b) machinery, equipment and chemicals to be used exclusively for the purpose of commercial fisheries by an approved fisheries enterprise.

(2) The exemption in respect of the articles referred to in paragraph (1) shall be subject to the conditions that

- (a) the articles are

(i) certified by the Chief Fisheries Officer

(ii) imported or purchased out of a bonded warehouse by or on behalf of an approved fishery; and

- (b) the fishery enterprise keeps and renders to the Comptroller accounts in respect of the acquisition, use and disposal of articles as the Comptroller requires.

37E. A motor vehicle imported by or on behalf of a registered farmer or company for use exclusively in farming operations on a certificate to that effect of the Chief Agricultural Officer and subject to the following conditions:

Registered
farm
vehicles.

- (a) that the motor vehicle is used exclusively as a farming vehicle for a period of at least 5 years after the date of importation;
- (b) that the motor vehicle is not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and
- (c) that the registered farmer or company keeps and renders accounts in respect of the use and disposal of the motor vehicle imported under this item in such manner as the Comptroller of Customs requires.

Tractors and associated equipment.

37F. A tractor and the parts thereof imported by or on behalf of an individual or company to provide cultivation services to farmers on a certificate to that effect of the Minister responsible for Agriculture and subject to the following conditions:

- (a) that the tractor and the parts thereof are used exclusively to provide cultivation services to farmers for a period of at least 5 years after the date of its importation;
- (b) that the tractor and its parts thereof are not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and
- (c) that the individual or company keeps and renders accounts in respect of the use and disposal of the tractor and its parts imported under this item in such manner as the Comptroller of Customs requires.

"Facilities for storage and marketing of local agricultural and fisheries products.

37G. Equipment and machinery for the establishment of facilities for the storage and marketing of local agricultural and fisheries products by farmers registered with the Chief Agricultural Officer and fisheries cooperative organisations, on a certificate to that effect of the Chief Agricultural Officer or the Secretary of the Fisheries Cooperative Organisation respectively, and subject to conditions as to the keeping and rendering of accounts in respect of the use or disposal of the items in such a manner as the Comptroller requires."

The Barbados Sugar Producer's Association (Inc.).

38. Chemicals, apparatus, materials and equipment imported by or on behalf of the Barbados Sugar Producers Association (Inc.) for use by the Sugar Technology Research Unit in the growing and processing of sugar cane and other food crops on the certificate to that effect of the Director of the Unit.

West Indies Cane Breeding Station.

39. Chemicals, apparatus, materials and equipment imported by or on behalf of the West Indies Cane Breeding Station for use in sugar cane breeding research operations on the certificate to that effect of the Director of the Station.

For Approved Tourism Ventures

Coaches and mini-buses for operation of island tours.

40. Passenger vehicles, being coaches and minibuses that the Comptroller of Customs is satisfied are imported by or on behalf of such associations, organizations, co-operatives or individuals as the Cabinet, by notice published in the Official Gazette, approves on condition that the vehicles imported free of duty pursuant to this paragraph shall not, within three years after the date of importation, be used except for the operation of island tours.

41. A motor vehicle imported by or on behalf of an individual or company that operates a taxi service, solely as a replacement for a taxi operated by the individual or company, subject to the following conditions or to any other conditions as may be determined by the Minister responsible for Finance:

"Motor vehicles for use as taxis

- (a) that the motor vehicle to be replaced is at least 5 years old and has been used exclusively as a taxi for a period of at least 5 years immediately preceding the date of importation of the replacement motor vehicle;
- (b) that the replacement motor vehicle is not sold or disposed of until the expiration of a period of at least 5 years after the date of its importation; and
- (c) that the individual or company keeps and renders accounts in respect of the use and disposal of the motor vehicle and equipment imported under this item in such manner as the Comptroller of Customs requires."

41A. A motor vehicle imported by or on behalf of an individual or company that operates a limousine service, solely as a replacement for a limousine operated by the individual or the company, subject to the following conditions or to any other conditions as may be determined by the Minister responsible for Finance:

Limousines.

- (a) that the motor vehicle to be replaced is at least 8 years old and has been used exclusively as a limousine for a period of at least 8 years immediately preceding the date of importation of the replacement motor vehicle;
- (b) that the replacement motor vehicle is not sold or disposed of until the expiration of a period of at least 8 years after the date of its importation; and
- (c) that the individual or company keeps and renders accounts in respect of the use and disposal of the motor vehicle and equipment imported under this item in such manner as the Comptroller of Customs requires."

41B. (1) Motor vehicles, spare parts, tyres, and other equipment including timing, and safety equipment imported for the exclusive purpose of a motor racing competition that is sponsored or facilitated by the Barbados Motoring Federation Inc. on a certificate to that effect from the President of the Motoring Federation Inc. subject to the condition that

"Motor vehicles spare parts tyres and equipment for the Barbados Motoring Federation Inc. Club

- (a) the motor vehicle being imported is a
 - (A) saloon or sedan model with a welded safety roll-cage and limited interior trim which is designated to carry two persons
 - (B) Formula one car or other single seater purpose-built racing car, with a welded safety roll-cage and a closed cockpit that is designed for racetrack use only; or

(C) kart designed specifically for racetrack use;

- (b) the Comptroller is satisfied that the motor vehicle, spare parts, tyres and other equipment including timing, communication and safety equipment are reasonably required for the purposes of a motor racing competition;
- (c) the Comptroller may impose and attach such conditions as to the keeping and rendering of accounts as he considers appropriate in respect of the use and disposal of the motor vehicles, spare parts, tyres and other equipment including timing, communication and safety equipment; and
- (d) the person importing the motor vehicle, spare parts, tyres and other equipment including timing, communication, and safety equipment for the motor racing competition is a member of a motor club which is part of the Barbados Motoring Federation Inc. or a competitor who is not resident in Barbados.

(2) The spare parts, tyres and other equipment referred in paragraph (1) are as follows:

1. body shells;
2. engines;
3. transmissions;
4. rear axles;
5. braking systems;
6. tyres specifically designated for racing competition purposes;
7. helmets;
8. racing suits;
9. fire resistant under garments;
10. driving shoes;
11. driving gloves;
12. seat belts consisting of 4 or more points;
13. seats;
14. fire extinguishers;
15. fire retardants;
16. fire suppression systems;
17. roll cages;
18. marshal's vests and protective clothing;
19. safety flags;
20. safety barriers;
21. rescue equipment;
22. VHP or similar radios;
23. electronic timing lights;
24. electric timing devices;
25. electronic start lights;

26. timing clocks;
27. photocells (transponder and receiver);
28. tripods;
29. headsets;
30. amplifiers;
31. cables;
32. remote devices;
33. laptop computers; and
34. batteries".

For Approved Mining, Drilling and Quarrying

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|---|--|
| <p>42. (1) Machinery and apparatus imported for the purpose of boring for oil or petroleum or for mining asphalt, commonly called manjak, or other minerals.</p> <p>(2) Machinery and apparatus imported for the purpose of refining oil or petroleum or for manufacturing any article of commerce from oil obtained in Barbados or for manufacturing fuel from manjak.</p> <p>(3) Machinery, apparatus, tools and equipment and materials imported by any person holding a licence or lease under the Petroleum Winning Operations Act that are necessary for the purpose of exploring for, prospecting for mining or producing petroleum, on proof to the Comptroller that the machinery, apparatus, tools equipment or materials are to be used for those purposes only.</p> <p>(4) The exemptions granted in respect of the items in sub-paragraph 1, 2 and 3 shall be subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the items referred to in those sub-paragraphs as the Comptroller of Customs requires.</p> | <p>Machinery
for use in
Oil
Industry.</p> |
| <p>43. Chemicals, apparatus, articles, materials and equipment including vehicles imported by or on behalf of the Bellairs Research Institute of McGill University for the purpose of constructing, equipping and maintaining its laboratory or for conducting research in marine biology by the Institute.</p> | <p>Bellairs
research
Institute of
McGill
University.</p> |
| <p>44. Chemicals, apparatus, articles, materials and equipment including vehicles imported by or on behalf of the Brace Experiment station of McGill University for the purpose of constructing, equipping and maintaining the Station or for conducting the research operations of the Station on the certificate to either effect of the person in charge of the Station.</p> | <p>Brace
Experiment
Station of
McGill
University.</p> |
| <p>45. Office and laboratory equipment including apparatus and chemicals imported for use at McGill University Tropical Research Laboratory and all field equipment and fittings imported for use in the research operations of the Laboratory on the certificate to either effect of the person in charge of the Laboratory.</p> | <p>McGill
University
Tropical
Research
Laboratory.</p> |

Barbados Museum.	46. Articles, equipment and building materials imported by or on behalf of the Barbados Museum and Historical Society to be used exclusively for the purposes and objects of the Barbados Museum and Historical Society and not for the purposes of sale or other disposal on the certificate to that effect of the Director of the Barbados Museum and Historical Society.
"Barbados National Trust	46A. Articles, equipment and building materials imported by or on behalf of the Barbados National Trust to be used exclusively for the purposes and objects of the Barbados National Trust and not for the purposes of sale or other disposal and so certified by the General Manager of the Barbados National Trust".
St.John's Ambulance Brigade.	47. Articles of uniform and equipment imported for the exclusive use of the St.John's Ambulance Brigade or any member thereof, on the certificate to that effect of the Commissioner, the Secretary, or other responsible officer of the Association.
Barbados Red Cross Society.	48. Articles imported by the Barbados Red Cross Society or any member thereof for the objects and purposes of the Society on the certificate to that effect of the Secretary or other responsible officer of the Society.
Boys' Scouts Associa- tion.	49. Articles of uniform and equipment imported for the exclusive use of the Boys' Scouts Association or any member thereof on the certificate to that effect of the District Scout Master, the Secretary or other responsible Officer of the Association.
Girls' Scouts Associa- tion.	50. Articles of uniform and equipment imported for the exclusive use of the Girls' Guides Association or any member thereof on the certificate to that effect of the Commissioner, the Secretary or other responsible Officer.
Church Lads and Church Girls' Brigade..	51. Articles of uniform and equipment imported for the exclusive use of the Church Lads and Church Girls' Brigade or any member of a company thereof on the certificate to that effect of the Bishop, or the Rector of the parish.
R.S.P.C.A	52. Articles including vehicles imported by or on behalf of the Barbados Branch of the R.S.P.C.A. solely for the use of the Society on the certificate to that effect of the Secretary-Treasurer or other responsible officer of the branch.
Barbados Association for Mentally Retarded Children.	53. Articles sent from abroad or imported by or on behalf of the Barbados Association for Mentally Retarded Children to be used exclusively for the purposes and objects of the Association and not for sale, on the certificate to that effect of the President or Secretary of that Association.

<p>54. Articles of uniform and equipment imported for the exclusive use of the Pathfinder Association of the Seventh Day Adventist Church on the certificate to that effect of the Secretary or other responsible Officer of the Association.</p>	<p>The Pathfinder Association.</p>
<p>55. Medical instruments, apparatus and supplies, and other materials, articles and equipment including vehicles imported for the exclusive use of the Barbados Family Planning Association on the certificate to that effect of the Manager or Secretary of the Association.</p>	<p>Barbados Family Planning Association.</p>
<p>56. Articles imported by or on behalf of the Alliance Francaise to be used exclusively for the purposes and objects of the Alliance Francaise and not for sale on the certificate to that effect of the Secretary-Treasurer of the Alliance Francaise.</p>	<p>Alliance Francaise.</p>
<p>57. Articles imported by or on behalf of the Barbados Arts Council to be used exclusively for the purposes and objects of the Council and not for sale, on the certificate to that effect of the President or Secretary of the Council.</p>	<p>Barbados Arts Council.</p>
<p>58. Articles imported by or on behalf of the Barbados Arts Council to be used Union to be used exclusively for the purposes and objects of its Labour College and not for sale, on the certificate to that effect of the General Secretary of the Union.</p>	<p>Barbados Workers' Union.</p>
<p>59. Articles and equipment, including vehicles, imported by or on behalf of the Thelma Vaughn Memorial Home to be used exclusively for the purposes and objects of the Thelma Vaughn Memorial Home and not for sale, on the certificate to that effect of the Chairman or Secretary of the Thelma Vaughn Memorial Home.</p>	<p>Thelma Vaughn Memorial Home.</p>
<p>60. Amateur Radio Equipment, imported by or on behalf of the Amateur Radio Society of Barbados for use exclusively by a member of the Society who is the holder of a valid licence, granted under the Wireless Telegraphy Act, to keep, install, erect or use on amateur wireless transmitter, on the certificate to that effect of the Honorary Secretary-Treasurer of the Society.</p>	<p>Amateur Radio Society of Barbados Cap. 285.</p>
<p>60A. Amateur Radio Equipment, imported by or on behalf of the Barbados Citizens Band Radio Association for use exclusively by a member of the Association who is the holder of a valid licence granted under the Telecommunications Act to keep, install, erect or use on amateur wireless transmitter, on the certificate to that effect of the Honorary Secretary-Treasurer of the Association.</p>	<p>Barbados Citizens Band Radio Association. Cap. 282B.</p>
<p>61. Artificial remembrance poppies imported by or on behalf of the Poppy League Committee exclusively for use of the Committee on the certificate of the Commanding Officer, Barbados Defence Force subject to the keeping or rendering of accounts in respect of the use or disposal of the poppies as the Comptroller requires.</p>	<p>Poppy League Committee.</p>

National Union of Public Workers.	<p>62. Educational Materials and articles, including paper, furniture, equipment, office machinery, films, books, pamphlets, audio-visual aids and charts imported by or on behalf of the National Union of Public Workers for use exclusively by that Union for the promotion of the education of its members in matters relating to trade union affairs, on the certificate to that effect of the General Secretary of the Trade Union subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.</p>
Association for the Aid of Physically Handicapped Children of Barbados.	<p>63. Articles imported by or on behalf of the Association for the Aid of Physically Handicapped Children of Barbados for use exclusively for the purposes and objects of the Association on the certificate to that effect of the Chairman or Secretary of the Association subject to the keeping or rendering of accounts in respect of the use or disposal of the articles as the Comptroller requires.</p>
"Equipment or goods for exclusive use by a privately operated hospital	<p>64. Equipment, medicines, drugs, medical supplies, clothing, specially required furniture and ambulances imported or purchased out of a bonded warehouse by or on behalf of a privately operated hospital for use exclusively for the purposes of the hospital</p> <p>(a) on the certificate to that effect of the Hospital Administrator; and</p> <p>(b) subject to the</p> <p style="padding-left: 40px;">(i) condition that the Comptroller is satisfied that the specially required furniture cannot be obtained from a manufacturer or other provider in Barbados; and</p> <p style="padding-left: 40px;">(ii) keeping or rendering of accounts in respect of the use or disposal of the equipment or goods as the Comptroller requires";</p>
"Equipment or goods for exclusive use by Queen Elizabeth Hospital"	<p>64A. Articles, equipment, medicines, drugs, medical supplies, clothing, specially required furniture, vehicles and ambulances imported or purchased out of a bonded warehouse by or on behalf of the Queen Elizabeth Hospital for use exclusively for the purposes of the Hospital</p> <p>(a) on a certificate to that effect of the Chief Executive Officer of the Hospital; and</p> <p>(b) subject to the</p> <p style="padding-left: 40px;">(i) condition that the Comptroller is satisfied that the specially required furniture cannot be obtained from a manufacturer or other provider in Barbados; and</p> <p style="padding-left: 40px;">(ii) keeping or rendering of accounts in respect of the use or disposal of the equipment or goods as the Comptroller requires";</p>

<p>65. Items, excluding vehicles, imported by or on behalf of the Caribbean Conference of Churches for use exclusively in the Disaster Emergency Relief and Welfare Programme on a certificate to that effect of the Sub-Regional Coordinator for the time being of the Caribbean Conference of Churches.</p>	<p>Caribbean Conference of Churches.</p>
<p>66. Materials and equipment imported by the Pan American Development Foundation to be donated to private or public entities in Barbados in respect of the Foundation's development programmes, on a certificate to that effect of the Director of Finance and Planning, subject to the keeping or rendering of accounts in respect of the use or disposal of the materials and equipment as the Comptroller requires.</p>	<p>Pan American Development Foundations.</p>
<p>67. Office equipment and materials imported by or on behalf of the Caribbean Centre for Development Administration to be used exclusively for the purposes and objects of the Centre and not for sale on the certificate to that effect of the Executive Secretary or other responsible officer of the Centre.</p>	<p>Caribbean Centre for Development Administration S.I. 1985 No. 15.</p>
<p>68. Computers, software and equipment; namely monitors, keyboards, system units, printers and computer programmes for use in businesses or educational institutions or by individuals.</p>	<p>Computers software and equipment.</p>
<p>69. All telecommunications equipment imported by or on behalf of the Cable and Wireless (Barbados) for use exclusively in the operation of the Company on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of such telecommunications equipment as the Comptroller requires.</p>	<p>Telecom- munications equipment for use by Cable and Wireless (Barbados) Limited.</p>
<p>70. Rifles, parts of rifles, rifle accessories, targets, rifle ammunition, pistols, parts of pistols, accessories, air pistol pellets and pistol ammunition imported by or on behalf of the Barbados Shooting Council for use exclusively by the Barbados Shooting Council for promotion of its objects on the certificate to that effect of the Honorary Secretary of the Council subject to such conditions as to the keeping or rendering of accounts as the Comptroller requires.</p>	<p>Barbados Shooting Council.</p>
<p>71. Educational materials and articles, including paper, furniture, equipment, office machinery, films, books, pamphlets, audio-visual aids and charts imported by or on behalf of the Barbados Secondary Teachers' Union for use exclusively by that Union for the promotion of the education of its members in matters relating to trade union affairs, on the certificate to that effect of the General Secretary of the Union subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.</p>	<p>Barbados Secondary Teachers' Union.</p>

- Barbados
Union of
Teachers.
72. Educational materials and articles, including paper, furniture, equipment, office machinery, films, books, pamphlets, audio-visual aids and charts imported by or on behalf of the Barbados Union of Teachers for use exclusively by that union for the promotion of the education of its members in matters relating to trade union affairs, on the certificate to that effect of the General Secretary of the Union subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.
- Barbados
Cancer
Society.
73. Articles, implements, apparatus and educational materials sent from abroad or imported by or on behalf of the Barbados Cancer Society for use exclusively for the purposes and objects of the Society, on the certificate to that effect of the Honorary Secretary of the Society, subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.
- Barbados
Gallery of
Art Trust.
74. Articles and equipment imported by or on behalf of the Barbados Gallery of Art Trust to be used exclusively for the purposes and objects of the Trust and not for purposes of sale or other disposal, on the certificate to that effect of the Chairman of the Board of Trustees.
- Barbados
Water
Authority.
75. Electrical switchgear, pumps, pipes, machinery, equipment and apparatus imported for the purposes of the Barbados Water Authority's operations, on the certificate of the General Manager of the Barbados Water Authority and subject to the keeping and rendering of accounts in respect of the use or disposal of the items in such manner as the Comptroller requires.
- Ionics
Freshwater
Ltd.
76. Machinery, Equipment, spare parts, pipes, apparatus and pumps imported by Ionics Freshwater Ltd. For the construction and operation of a desalination plant, the purpose of which is to supply water solely to the Barbados Water Authority
- (a) on the certificate of the Project Manager of the Barbados Water Authority; and
 - (b) subject to the keeping and rendering of accounts in respect of the use or disposal of the items in such manner as the Comptroller requires.
- Heart
Foundation
of Barbados
Inc.
77. Articles, implements, apparatus and educational materials imported by or on behalf of the Heart Foundation of Barbados Inc., for use exclusively for the purposes and objects of the Foundation,
- (a) on the certificate of the Honorary Secretary of the Foundation; and
 - (b) subject to the keeping and rendering of accounts in respect of the use or disposal of the items in such manner as the Comptroller requires.

<p>78. Articles imported by or on behalf of the Barbados Association for the Blind and Deaf for use exclusively for the purposes and objects of the Association on the certificate to that effect of the President or Secretary of the Association subject to the keeping or rendering of accounts in respect of the use or disposal of the articles as the Comptroller requires.</p>	<p>Barbados Association for the Blind and Deaf.</p>
<p>79. Equipment and medical supplies imported by or on behalf of the Bayview Hospital for use exclusively for the purposes of the Hospital on the certificate to that effect of the Administrator subject to the keeping or rendering of accounts in respect of the use or disposal of the goods as the Comptroller requires.</p>	<p>Bayview Hospital.</p>
<p>80. All telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components imported by or on behalf of Digicel (Barbados) Limited, for use exclusively in the operation of Digicel (Barbados) Limited, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, machinery, implements and apparatus as the Comptroller requires.</p>	<p>Digicel (Barbados) Limited.</p>
<p>81. All telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components imported by or on behalf of Sunbeach Communications Inc., for use exclusively in the operation of Sunbeach Communications Inc., on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, machinery implements and apparatus as the Comptroller requires.</p>	<p>Sunbeach Communications Inc.</p>
<p>82. All telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components imported by or on behalf of Cellular Communications (Barbados) SRL for use exclusively in the operation of Cellular Communications (Barbados) SRL, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, machinery, implements and apparatus as the Comptroller requires.</p>	<p>Cellular, Communications (Barbados) SRL.</p>
<p>82A. All telecommunications equipment, plant and machinery and spare parts imported by or on behalf of Antilles crossing, LP, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect as to the use or disposal of such telecommunications equipment, plant and machinery and spare parts as the Comptroller requires.</p>	<p>"Antilles Crossing LP.</p>
<p>82B. All telecommunications equipment, plant and machinery and spare parts imported by or on behalf of Tele (Barbados) Inc., on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect as to the use or disposal of such telecommunications equipment, plant and machinery and spare parts as the Comptroller requires."</p>	<p>Tele (Barbados) Inc.</p>

"Solutrea International Inc. 82C. All telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components imported by or on behalf of Solutrea International Inc. for use exclusively in the operation of Solutrea International Inc., on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components as the Comptroller requires."

Barbados Investment and Development Corporation. 83. (1) Raw materials, packaging materials and accessories including (a) semi-precious beads and jewellery findings such as ear wires, ear posts, clasps, spacers, jump rings, headpins, bead caps, barettes, brooch pins, chain by the foot, silver wire, beading needles; (b) textile accessories such as trimmings, braids, sequins, buttons, fasteners, jute, yarns, doll eyes; (c) leather accessories such as lace, vinyl cord, leather thongs, rivets, key rings, buckle heads, bag clasps; (d) miscellaneous accessories such as glues and adhesives, magnets, shells, leatherette, suedette, beads, specialty feathers, copper foil, speciality pouches

imported by the Barbados Investment and Development Corporation on behalf of producers in the indigenous industrial sector for sale in the Supplies Distribution Centre.

(2) For the purpose of sub-paragraph (1)

(a) "indigenous industrial sector" includes small manufacturing businesses

(i) that comprise craft businesses, artists and costume designers; and

(ii) who employ not more than ten persons;

(b) "Supplies Distribution Centre" means a central outlet for the sale of a wide variety of raw materials and accessories used by the indigenous industrial sector and schools.

Hotel Refurbishment. 2002-7. 84. (1) The items referred to in sub-paragraph (3) qualify for exemption from the payment of customs duty under section 15(3) of the Tourism Development Act, when imported or purchased out of a bonded warehouse, and where the owner or operator of an hotel submits to the Comptroller of Customs a certificate that

(a) the hotel is registered by the Barbados Tourism Authority or the owner or operator of the hotel has been issued with a licence under section 10 of the Tourism Development Act; and

(b) the items will be used only for the purposes of the hotel.

(2) The exemption referred to in sub-paragraph (1) is subject to such conditions as to the keeping or rendering of accounts in respect of the use or disposal of the items in such manner as the Comptroller requires.

(3) The items referred to in sub-paragraph (1) are as follows:

1. All kitchen and beverage equipment, including all appliances.
2. Stoves or ovens.
3. Salamanders.
4. Grills.
5. Steam kettles.
6. Microwave ovens.
7. Pastry ovens.
8. Convection ovens.
9. Proovers.
10. Deep fat fryers.
11. Commercial refrigerators.
12. Commercial freezers.
13. Extractor fans.
14. Buffet counter hot or cold.
15. Bain maries.
16. Dishwashers.
17. Stainless steel landing tables.
18. Stainless steel work tables.
19. Dishwasher racks.
20. Blenders.
21. Mixers.
22. Ice machines.
23. Kitchen tools.
24. Commercial pots.
25. Commercial pans.
26. Table cloths.
27. Napkins.
28. Cutlery silverware.
29. Cutlery stainless steel.
30. Glassware.
31. Crystal.
32. Crockery.
33. Chafing dishes.
34. Table lamps.
35. Trays.

36. Candelabra.
37. Silverware or stainless steel of the following:
 - (a) Platters
 - (b) Vegetable dishes
 - (c) Tea pots
 - (d) Coffee pots
 - (e) Creamers
 - (f) Sugar bowls
 - (g) Finger bowls
 - (h) Wine buckets
 - (i) Cruets
 - (j) Water pitchers
 - (k) Cocktail shakers
 - (l) Room service heated compartments
 - (m) Beverage coolers
 - (n) Automatic liquor pourers (optical)
 - (o) Stainless steel sinks
 - (p) Glass washers
 - (q) Ice crushers
 - (r) Refrigerated trays
38. Locks and keys.
39. Safes and safety deposit boxes.
40. Drapery fabric.
41. Upholstery fabric.
42. Carpets.
43. Rugs.
44. Mats.
45. Electric scrubbing machines.
46. Shampoo machines.
47. Wet or dry vacuum cleaners.
48. Vacuum cleaners.
49. Polishing machines.
50. Sheets.
51. Pillow cases.
52. Mattress pads.
53. Blankets.
54. Bedspreads.
55. Bed sheets.
56. Air conditioners (central control).
57. Air conditioners (console type).
58. Air conditioners (window units).
59. Fans (ceiling, standing and extractor).
60. Ice buckets.
61. Toilets complete.
62. Bath tubs.
63. wash basins.

64. Plumbing fittings.
65. Towel rails.
66. Soap dishes.
67. Toilet paper holders.
68. mini bars.
69. Television sets.
70. Radios.
71. Mirrors.
72. Tiles (acoustic, vinyl or marble).
73. Marble.
74. Light fittings.
75. Lamps or shades.
76. Towels (locally or regionally manufactured).
77. Bath mats.
78. Ceramic tiles.
79. Water heaters.
80. Dryers.
81. Washers.
82. Computers.
83. Towelling material.
84. Shampoo machines (floor).
85. Cast iron furniture.
86. Wicker furniture.
87. Cast aluminium furniture.
88. Anodised metal furniture.
89. Rattan and bamboo furniture.
90. Plastic moulded furniture.
91. Fire extinguishers and firefighting apparatus.
92. Water pumps.
93. Electric light, telephone and bell equipment, and appliances including energy-saving light bulbs and fittings.
94. Water-heating equipment, boilers and tanks.
95. Kitchen sinks and kitchen fixtures generally.
96. Bath tubs, basins, shower-bath equipment, toilet and sanitary fixtures and fittings generally.
97. Elevators.
98. Tread mills.
99. Stair climbers.
100. Ellipse machines.
101. Static bicycles.
102. Spin bicycles.
103. Loose weights up to kilograms.
104. Lat machines.
105. Quad machines.
106. Biceps and triceps machines.
107. Leg curl machine.
108. Any other gym equipment.

109. Massage tables.
110. Hydro tables.
111. Sauna.
112. Hot tubs (jacuzzi types).
113. Lawn mowers (sit down type).
114. Swimming pools and swimming pool filters, pumps, light fittings and chemicals.
115. Computer-controlled systems to regulate energy use and save energy.
116. Electronic equipment to increase the safety, security and energy conservation of the rooms and the entire restaurant property.
117. Spare parts for all approved equipment.
118. Urinals.
119. Wastewater disposal systems, sewerage systems.
120. Commercial pressers.

Meteorologica
1
Department.

85. Materials, equipment, supplies and goods including motor vehicles, furnished by the Government of the United States through the United States Cooperating Agency for use by the Meteorological Department to facilitate the operation and maintenance of a rawinsonde station at the Grantley Adams International Airport and the dissemination of information respecting the weather.

"WAMCO
Technology
Group
Limited.

86. All telecommunications equipment, computers, machinery, implements, apparatus and infrastructural components imported by or on behalf of WAMCO Technology Group Limited for use exclusively in the operation of WAMCO Technology Group Limited, on a certificate to that effect of the Secretary of the Company and subject to such conditions as to the keeping and rendering of accounts in respect of the use or disposal of such telecommunications equipment, machinery, implements and apparatus as the Comptroller requires."

"Machinery
or equip-
ment for use
in generating
renewable
energy.

87. Material or equipment to be used exclusively for the purpose of generating renewable energy as follows:

Renewable Energy System:

- (a) Wind turbine systems (wind, electric and wind pumps);
- (b) Solar photovoltaic systems (solar electric systems including invertors, charge controllers and batteries) solar lights, solar radios;
- (c) Bio-fuel systems (bio-diesel plants, fuel cane, cogeneration systems, fuel ethanol production systems);
- (d) Hydropower systems (water turbines);
- (e) Solar thermal systems (solar dryers, solar cookers, solar air conditioners, solar stills);

- (f) Wave or tidal power systems;
- (g) Fuel cell systems (not renewable energy but new efficient energy technology);
- (h) Geothermal heat pump systems."

88. Equipment and materials imported by or on behalf of the Insurance Association of the Caribbean Inc., to be used exclusively for the purposes and objects of the Association and not for sale, as certified to that effect by the Chief Executive Officer of the Association".

"Insurance Association of the Caribbean Inc.

89. All machinery, apparatus, tools, equipment and spare parts imported by or on behalf of the Barbados Port Inc. for the exclusive use of the Company, and not for sale, on a certificate to that effect from the Financial Controller or the Corporate Secretary of the Company."

"Barbados Port Inc.

PART II
Section C (PART I)
LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS

HEADING NO.	DESCRIPTION OF GOODS
0702.00.00	Tomatoes, fresh or chilled
0703.10.20	Shallots (eschallots)
0704.10.10	Cauliflowers
0704.90.10	Cabbages
ex 07.05	Lettuce
0706.10.10	Carrots
0707.00.10	Cucumbers
0708.10.10	Pigeon peas
0708.10.20	Blackeye peas
0708.20.10	String beans
0708.20.20	Bora (<i>bodi</i>) beans (<i>Vigna spp.</i>)
0709.30.00	Aubergines (<i>egg-plants</i>)
0709.60.90	Other fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>
0709.90.10	Zucchini
0709.90.20	Ochroes
0709.90.30	Pumpkins
ex 0710.22.90	Other string beans, frozen
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), frozen
0713.33.10	Red kidney beans
0714.10.00	Manioc (cassava)

HEADING NO.	DESCRIPTION OF GOODS
0714.20.00	Sweet potatoes
0714.90.10	Arrowroot
0714.90.20	Dasheens
0714.90.30	Eddoes
0714.90.40	Tannias
0714.90.50	Yams
ex 08.01	Coconuts
0803.00.10	Bananas, fresh
0803.00.20	Plantains, fresh
ex 0804.30.00	Pineapples, fresh
ex 0804.40.00	Avocados, fresh
ex 0804.50.00	Guavas, mangoes and mangosteens, fresh
ex 0805.10.00	Oranges, fresh
0805.20.10	Ugli fruit
0805.20.20	Ortaniques
0805.40.00	Grapefruit including pomelos
0805.50.00	Lemons and limes
0807.11.00	Watermelons
0807.19.10	Cantaloupes
0807.19.20	Muskmelons
0807.20.00	Papaws (papayas)
0810.90.10	Sapodillas
0810.90.20	Golden apples
0810.90.30	Passion fruit

HEADING NO.	DESCRIPTION OF GOODS
0810.90.40	Soursop
0810.90.50	Breadfruit
0810.90.60	Carambolas
0904.20.20	Pimento (allspice)
09.06	Cinnamon and cinnamon-tree flowers
0907.00.00	Cloves (whole fruit, cloves and stems)
0908.10.00	Nutmeg
0908.20.00	Mace
0910.10.00	Ginger
0910.30.00	Turmeric (curcuma)
0910.99.10	Thyme
0910.99.20	Bay leaves
1006.10.00	Rice in the husk (paddy or rough)
1006.20.00	Husked (brown) rice
1006.30.00	Semi-milled or wholly-milled rice, whether or not polished or glazed
1006.40.00	Broken rice
1101.00.90	Other wheat or meslin flour
1106.20.20	Arrowroot flour
1108.19.10	Arrowroot starch
1203.00.00	Copra
1208.10.00	Flours and meals of soya beans
1208.90.20	Flours and meals of copra
1212.90.30	Sugar cane

HEADING NO.	DESCRIPTION OF GOODS
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09
ex 15.11	Palm oil and its fractions, refined, but not chemically modified (excluding palm stearin)
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified
ex 15.15	Other fixed vegetable fats and oils (excluding jojoba oil) and their fractions, whether or not refined, but not chemically modified
1516.10.10	Fish fats and oils and their fractions
1516.20.00	Vegetable fats and oils and their fractions
1701.11.00	Cane sugar
1701.12.00	Beet sugar
2009.11.10	Orange juice, frozen, concentrated
2009.12.30	Orange juice, other, concentrated, not frozen
2009.21.30	Grapefruit (including pomelo) juice, concentrated
2102.30.00	Prepared baking powders
ex 2306.50.00	Oil cake of coconut or copra
2309.90.30	Prepared complete poultry feed

HEADING NO.	DESCRIPTION OF GOODS
2309.90.40	Prepared complete cattle feed
2309.90.50	Prepared complete pig feed
2309.90.60	Other prepared complete animal feeds
2520.10.10	Gypsum
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
2522.10.00	Quicklime
2522.20.00	Slaked lime
2522.30.00	Hydraulic lime
2523.29.10	Building cement (grey)
2606.00.00	Aluminium ores and concentrates
2707.99.10	Gasolene blending preparations
2708.10.00	Pitch
ex 2710.19.80	Lubricating oil base stock (paraffinic type) within the range H.V.I.55 and H.V.I.160, including straight run and blended base oils
2710.19.85	Hydraulic brake fluids and other prepared liquids for hydraulic transmission
2804.10.00	Hydrogen
2804.30.00	Nitrogen
2804.40.00	Oxygen
2807.00.20	Sulphuric acid, other
2811.21.00	Carbon dioxide
2814.10.00	Anhydrous ammonia
2818.20.00	Aluminium oxide (alumina), other than artificial corundum
ex 2833.22.00	Sulphates of aluminium

HEADING NO.	DESCRIPTION OF GOODS
2904.10.10	Sulphonic acid (Tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])
ex 32.08	Automotive paints
ex 32.08	Marine paints
ex 32.08	Enamels
ex 32.08	Other paints
ex 32.08	Marine varnishes (including lacquers)
ex 32.08	Other varnishes (including lacquers)
ex 32.08	Other solutions as defined in Note 4 of Chapter 32
ex 32.09	Paints
ex 32.09	Enamels
ex 32.09	Varnishes (including lacquers)
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)
3210.00.20	Distempers, dry
3210.00.30	Enamels
3210.00.40	Other paints
3210.00.50	Marine varnishes (including lacquers)
3210.00.60	Other varnishes (including lacquers)
3214.10.20	Painters' fillings
3214.10.30	Glaziers' linseed oil putty
3214.10.40	Other glaziers' putty
3301.12.00	Orange oil
3301.19.10	Grapefruit oil
3301.19.20	Lime oil

HEADING NO.	DESCRIPTION OF GOODS
3301.29.10	Bay oil
3301.29.40	Nutmeg oil
3501.90.10	Casein glues
3814.00.10	Thinners
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals
ex 3820.00.10	Anti-freezing preparations
ex 39.17	PVC pipes
ex 3917.32.10	Electrical conduits and other piping, of PVC
ex 3917.32.90	Electrical conduits and other piping, other
3917.40.00	Fittings
3925.90.20	Gutters of plastics
3926.90.70	Motor vehicle licence plates of plastics
4006.10.00	"Camel-back" strips for retreading rubber tyres
4008.00.00	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
4011.10.00	New pneumatic tyres, of rubber of a kind used on motor cars (including station wagons and racing cars)
4012.11.00	Retreaded tyres of a kind used on motor cars (including station wagons and racing cars)
4012.12.00	Retreaded tyres of a kind used on buses or lorries
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated

HEADING NO.	DESCRIPTION OF GOODS
4403.10.90	Wood in the rough, of other non-coniferous species, treated with paint, stains, creosote and other preservatives
ex 44.03	Other wood in the rough, of tropical species
ex 44.03	Other wood in the rough, of other non-coniferous species
4404.10.10	Split poles, piles, pickets, stakes and sticks, of wood
44.06	Railway or tramway sleepers (cross-ties) of wood
4407.29.20	Greenheart
4407.29.30	Mora
4409.29.20	Greenheart
4409.29.40	Mora
4417.00.10	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard
6810.11.00	Building blocks and bricks of cement, of concrete or of artificial stone, whether or not reinforced
6904.10.00	Ceramic building bricks
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:
7210.30.00	Electrolytically plated or coated with zinc:
7210.30.10	Of a thickness of less than 3 mm, corrugated
	Otherwise plated or coated with zinc:
7210.41.00	Corrugated:
7210.41.10	Of a thickness of less than 3 mm
	Plated or coated with aluminium:
7210.61.00	Plated or coated with aluminium-zinc alloys:
7210.61.10	Of a thickness of less than 3 mm, corrugated

HEADING NO.	DESCRIPTION OF GOODS
7210.70.00	Painted, varnished or coated with plastics:
7210.70.10	Of a thickness of less than 3 mm, corrugated
7210.90.00	Other:
7210.90.10	Of a thickness of less than 3 mm, corrugated
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated:
7212.20.00	Electrolytically plated or coated with zinc:
7212.20.10	Of a thickness of less than 3 mm, corrugated
7212.30.00	Otherwise plated or coated with zinc:
7212.30.10	Of a thickness of less than 3 mm, corrugated
7212.40.00	Painted, varnished or coated with plastics:
7212.40.10	Of a thickness of less than 3 mm, corrugated
7212.50.00	Otherwise plated or coated:
7212.50.10	Of a thickness of less than 3 mm, corrugated
7212.60.00	Clad:
7212.60.10	Of a thickness of less than 3 mm, corrugated
7313.00.10	Barbed wire, of iron or steel
7314.20.10	Grill, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more
ex 7314.41.90	Chain link fencing
8311.10.10	Coated electrodes of base metal, for electric arc-welding, of non-alloy steel
8311.20.00	Cored wire of base metal, for electric arc-welding
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame
8421.23.10	Oil filters for internal combustion engines

HEADING NO.	DESCRIPTION OF GOODS
8421.23.20	Petrol filters for internal combustion engines
9021.21.00	Artificial teeth
9603.40.10	Paint brushes
ex 96.07	Slide fasteners

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PART II
Section C (PART II)

**LIST OF COMMODITIES INELIGIBLE FOR
CONDITIONAL DUTY EXEMPTIONS**

HEADING NO.	DESCRIPTION
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal
	Meat of swine:
0210.11.00	Hams, shoulders and cuts thereof, with bone in
0210.12.00	Bellies (streaky) and cuts thereof:
0210.20.00	Meat of bovine animals:
0210.20.20	Dried
0210.20.30	Smoked
ex 02.10	Meat (other than of swine or bovine animals)
ex 02.10	Edible meat offal
ex 02.10	Edible flours and meals of meat or meat offal
0210.99.00	Other (excluding salted or in brine)
ex 0305.10.00	Fish meat fit for human consumption
0305.20.00	Livers and roes of fish, dried, smoked, salted or in brine
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked
	Smoked fish, including fillets:
0305.41.00	Pacific salmon, Atlantic salmon and Danube salmon

HEADING NO.	DESCRIPTION
0305.49.00	Other smoked fish, including fillets
0305.59.90	Other dried fish, whether or not salted but not smoked (other than cod, mackerel, herrings, alewives, saithe, pollock, haddock and hake)
0305.69.90	Other fish, salted but not dried or smoked and fish in brine (other than herrings, cod, mackerel, alewives, saithe, pollock, haddock and hake)
0402.99.90	Other milk and cream
0403.10.00	Yogurt
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products
16.02	Other prepared or preserved meat, meat offal or blood:
1602.20.00	Of liver of any animal
1602.31.00	Of turkeys:
1602.31.10	Cured or smoked
1602.31.90	Other prepared or preserved meat of turkeys
1602.41.00	Of swine:
1602.41.00	Hams and cuts thereof
1602.42.00	Shoulders and cuts thereof
1602.49.10	Luncheon meat
1602.49.90	Other prepared or preserved meat of swine
1602.50.90	Other prepared or preserved meat of bovine animals
1602.90.90	Other prepared or preserved meat, meat offal or blood

HEADING NO.	DESCRIPTION
16.04	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs
1604.11.00	Salmon
1604.13.20	Sardinella and brisling or sprats
1604.14.20	Skipjack and bonito
1604.19.00	Other fish, whole or in pieces, but not minced
1604.20.00	Other prepared or preserved fish
1604.30.00	Caviar and caviar substitutes:
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
17.04	Sugar confectionery (including white chocolate), not containing cocoa
1805.00.10	Cocoa powder, put up for retail sale in packages of not more than 2 kg
18.06	Chocolate and other food preparations containing cocoa
1901.90.20	Preparations of malt extract
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, and meal), pre-cooked or otherwise prepared, not elsewhere specified or included
1905.31.00	Sweet biscuits
1905.90.10	Biscuits, unsweetened
1905.90.20	Ice cream cones
1905.90.90	Other bakers' wares
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:

HEADING NO.	DESCRIPTION
2001.10.90	Other cucumbers and gherkins
ex 2001.20.90	Other onions
2001.90.90	Other vegetables, fruit, nuts and other edible parts of plants
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
2002.10.90	Other tomatoes, whole or in pieces
2002.90.20	Tomato paste, other
2002.90.90	Other tomatoes
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:
2003.10.90	Other mushrooms
2003.20.90	Other truffles
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.00:
2004.10.90	Other potatoes
2004.90.90	Other vegetables and mixtures of vegetables
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.00:
2005.10.90	Other homogenized vegetables
2005.20.90	Other potatoes
2005.40.90	Other peas
2005.51.90	Other beans
2005.60.00	Asparagus
2005.70.90	Other olives

HEADING NO.	DESCRIPTION
2005.80.90	Other sweet corn
2005.99.20	Sauerkraut, other
2005.99.90	Other vegetables and mixtures of vegetables
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)
2006.00.20	Maraschino and glacé cherries
20.07	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:
2007.10.90	Other homogenised preparations
2007.91.90	Other citrus fruit
2007.99.20	Pineapple-based preparations
2007.99.30	Guava jams and jellies
2007.99.40	Guava cheese
2007.99.50	Nutmeg jams and jellies
2007.99.90	Other
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter:
2009.41.19	Other pineapple juice
2009.49.19	Other pineapple juice
2009.50.90	Other tomato juice
ex 20.09	Other grape juice (including grape must)

HEADING NO.	DESCRIPTION
ex 20.09	Other apple juice
2009.80.19	Passion fruit juice, other
2009.80.29	Tamarind juice, other
2009.80.90	Other juice of any other single fruit or vegetable
2009.90.40	Other pineapple-based juices
2009.90.90	Other mixtures of juices
21.01	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.
ex 21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; prepared mustard
ex 21.04	Soups and broths and preparations therefor; homogenised composite food preparations (excluding preparations for infant use, put up for retail sale)
2105.00	Ice cream and other edible ice, whether or not containing cocoa
2106.90.10	Mauby syrup
2106.90.20	Other flavoured or coloured sugar syrups
2106.90.50	Ice cream powders
2106.90.60	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes
2106.90.90	Other food preparations not elsewhere specified or included
2201.10.10	Mineral waters
2201.10.20	Aerated waters
2202.10.10	Aerated beverages
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid

HEADING NO.	DESCRIPTION
2309.10.00	Dog or cat food, put up for retail sale
2309.90.10	Mixed bird seeds
2309.90.20	Other foods for pets
2501.00.10	Table salt in retail packages of not more than 2.5 kg
2712.10.00	Petroleum jelly
3303.00	Perfumes and toilet waters
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.
33.05	Preparations for use on the hair.
3306.10.10	Toothpastes
ex 33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties (excluding perfumed bath salts and other bath preparations)
ex 34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent (excluding industrial soaps)
ex 34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01 (excluding organic surface-active agents, not put up for retail sale)

HEADING NO.	DESCRIPTION
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations . (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04
3406.00	Candles, tapers and the like
3605.00	Matches, other than pyrotechnic articles of heading No. 36.04
3808.91.00	Insecticides:
3808.91.20	Mosquito coils
3808.91.30	Other insecticides, put up in forms or packings for retail sale or as preparations or articles
3808.94.10	Disinfectants, put up in forms or packings for retail sale or as preparations or articles
3808.99.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles
3808.99.30	Other products, put up in forms or packings for retail sale or as preparations or articles
3917.32.20	Garden hose, of plastics, without fittings
3917.33.10	Garden hose, of plastics, with fittings
3924.10.10	Cups, forks, knives, plates, spoons and tumblers, of plastics
3924.90.10	Ashtrays, buckets, coat-hangers and dustbins, of plastics
3924.90.20	Flower pots, of plastics
4016.99.10	Rubber bands
ex 42.02	Suit-cases, travelling-bags and brief-cases, with surface of leather, of composition leather or of patent leather
4202.12.10	Suit-cases, with outer surface of plastics or of other textile materials

HEADING NO.	DESCRIPTION
ex 42.02	Travelling-bags and brief-cases, with outer surface of plastics or of textile materials
	Handbags, whether or not with shoulder strap, including those without handles:
4202.21.00	With outer surface of leather, of composition leather or of patent leather.
4202.22.00	With outer surface of plastic sheeting or of textile materials.
4202.31.10	Purses, spectacle cases and wallets, with outer surface of leather, of composition leather or of patent leather
4202.32.10	Purses, spectacle cases and wallets, with outer surface of plastic sheeting or of textile materials
4415.20.00	Pallets, box pallets and other load boards; pallet collars of wood
4419.00.00	Tableware and kitchenware, of wood
ex 44.20	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
4421.10.00	Clothes hangers
4421.90.90	Other articles of wood
ex 46.01	Mats, matting and screens of vegetable materials
4601.94.10	Straw envelopes for bottles
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery

HEADING NO.	DESCRIPTION
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories of paper pulp, paper, cellulose wadding or webs of cellulose fibres:
4818.10.00	Toilet paper
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels
4818.30.20	Serviettes
4818.50.00	Articles of apparel and clothing accessories
4818.90.00	Other articles
4819.60.00	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like
ex 48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, 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
ex 48.23	Trays, dishes, plates, cups and the like, of paper or paperboard
4823.90.30	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes
4907.00.30	Cheque forms
4907.00.90	Other stamp-impressed paper; stock, share or bond certificates and similar documents of title
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.

HEADING NO.	DESCRIPTION
4910.00.00	Calendars of any kind, printed, including calendar blocks.
4911.99.90	Other printed matter
5608.19.10	Net shopping bags of man-made textile materials
5608.90.20	Net shopping bags of other textile materials
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.
57.03	Carpets and other textile floor coverings, tufted, whether or not made up
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03.
61.02	Women's or girls', overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.
61.05	Men's or boys' shirts, knitted or crocheted.

HEADING NO.	DESCRIPTION
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.
61.09	T-shirts, singlets and other vests, knitted or crocheted.
61.10	Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.
61.11	Babies' garments and clothing accessories, knitted or crocheted.
61.12	Track suits, ski suits and swimwear, knitted or crocheted.
6113.00.00	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 5907.00.00
61.14	Other garments, knitted or crocheted.
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example stockings for varicose veins) and footwear without applied soles, knitted or crocheted.
61.16	Gloves, mittens and mitts, knitted or crocheted.
ex 61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of clothing accessories.
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.

HEADING NO.	DESCRIPTION
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear)
62.05	Men's or boys' shirts.
62.06	Women's or girls' blouses, shirts and shirt-blouses.
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.
62.09	Babies' garments and clothing accessories.
62.10	Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 5907.00.00.
62.11	Track suits, ski suits and swimwear; other garments.
6212.10.00	Brassières
6212.20.00	Girdles and panty-girdles
62.13	Handkerchiefs.
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.
62.15	Ties, bow ties and cravats.
ex 6216.00.00	Gloves, mittens and mitts (excluding industrial gloves).
6217.10.00	Other made up clothing accessories.
63.02	Bed linen, table linen, toilet linen and kitchen linen.
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.

HEADING NO.	DESCRIPTION
63.04	Other furnishing articles, excluding those of heading No. 94.04.
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.
6307.90.20	Dress patterns, of other textile materials
6307.90.30	Flags, pennants and banners
6307.90.40	Pin cushions
6307.90.90	Other made up textile articles
6309.00.00	Worn clothing and other worn articles.
6401.10.00	Footwear incorporating a protective metal toe-cap
6401.92.10	Waterproof boots (Wellingtons)
6403.40.00	Other footwear, incorporating a protective metal toe-cap
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.
ex 65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed.
ex 6505.90.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed.
ex 65.06	Other headgear, whether or not lined or trimmed (excluding safety headgear)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.
6701.00.10	Fans
6702.10.10	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit

HEADING NO.	DESCRIPTION
ex 68.02	Articles of worked monumental or building stone (except slate)
6803.00.10	Troughs, reservoirs, basins and sinks, of slate or of agglomerated slate
6809.90.90	Other articles of plaster or of compositions based on plaster
6810.99.10	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tomb-stones; reservoirs and troughs.
69.13	Statuettes and other ornamental ceramic articles.
69.14	Other ceramic articles.
7016.10.90	Other glass cubes and other glass smallwares
7018.90.90	Other statuettes and other ornaments of lamp-worked glass and articles of glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7321.11.10	Stoves and ranges
7321.11.20	Cookers
7321.11.30	Barbecues
7323.10.20	Pot scourers and scouring or polishing pads
7323.93.00	Household articles of stainless steel:
7323.93.10	Baking pans
7323.93.20	Buckets
7323.93.30	Dust bins
7323.93.40	Funnels
7323.93.50	Watering-cans
7323.93.60	Clothes hangers
7323.93.70	Letter boxes

HEADING NO.	DESCRIPTION
7323.94.00	Household articles of iron (other than cast iron) or steel, enamelled:
7323.94.10	Baking pans
7323.94.20	Buckets
7323.94.30	Dust bins
7323.94.40	Funnels
7323.94.50	Watering-cans
7323.94.60	Clothes hangers
7323.94.70	Letter boxes
7615.19.10	Saucepans
7615.19.20	Baking, stew and frying pans
8212.20.10	Safety razor blades
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05
ex 8414.51.00	Table, floor, wall or window fans, with a self-contained electric motor of an output not exceeding 125W
ex 84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated (excluding parts)
ex 84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15 (excluding other furniture - chests, cabinets, display counters, show-cases and the like for storage and display, incorporating refrigerating or freezing equipment and parts)
8419.19.10	Solar water heaters, for domestic use
8419.19.20	Other solar water heaters

HEADING NO.	DESCRIPTION
8419.19.30	Other water heaters, for domestic use
8419.19.90	Other water heaters, non-electric
8421.12.10	Clothes-dryers for domestic use
85.06	Primary cells and primary batteries.
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).
8509.80.10	Blenders
8516.10.10	Electric instantaneous or storage water heaters
8516.60.10	Stoves and cookers
ex 85.19	Other record-players
ex 8519.30.00	Turntables (record-decks)
ex 8519.81.20	Pocket-size cassette-players
ex 8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus
ex 8519.81.90	Other, cassette-type
ex 8519.81.90	Other sound reproducing apparatus
ex 8519.81.90	Other, cassette-type magnetic tape recorders
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image
ex 8523.29.90	Other magnetic tapes
ex 8523.80.90	Gramophone records
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.

HEADING NO.	DESCRIPTION
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.
ex 85.39	Other filament lamps, excluding ultra-violet or infra-red lamps
8539.39.00	Other discharge lamps
9206.00.10	Steel band instruments
9401.30.00	Swivel seats with variable height adjustment
ex 94.01	Seats of cane, osier, bamboo or similar materials
ex 94.01	Other seats, with wooden frames
ex 94.01	Other seats, with metal frames
9401.80.00	Other seats
9401.90.00	Parts of seats
9403.20.90	Other metal furniture
9403.40.00	Wooden furniture of a kind used in the kitchen
9403.50.00	Wooden furniture of a kind used in the bedroom
9403.60.90	Other wooden furniture
9403.70.90	Other furniture of plastics
9403.81.90	Other furniture of other materials
9403.90.00	Parts
9404.10.00	Mattress supports
ex 94.04	Mattresses
9404.90.00	Other articles of bedding and similar furnishings

HEADING NO.	DESCRIPTION
9504.40.00	Playing cards
9504.90.10	Draught and chess boards
9505.10.10	Artificial Christmas trees
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).
9602.00.00	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 3503.00) and articles of unhardened gelatin.
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles
ex 9603.21.00	Tooth brushes
9603.90.10	Feather dusters
9603.90.20	Scrubbing brushes
9603.90.30	Other brooms and mops for sweeping roads and floors
9608.10.00	Ball point pens
9611.00.10	Rubber stamps
9613.10.00	Pocket lighters, gas fuelled, non-refillable
ex 96.15	Combs, hair-slides and the like
9615.90.10	Hairpins



Made by the Minister this 30th day of December, 2009.

FREUNDEL J. STUART (Ag.)
Minister responsible for Finance.