

## CHAPTER 85

### ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS,

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; or
- (c) 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) Vacuum cleaners, including dry and wet vacuum cleaners, floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 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 electrothermic appliances (heading 85.16).

4.-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.

5.-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 and microassemblies " are :
  - (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;
  - (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
  - (c) Microassemblies of the moulded module, micromodule or similar types, consisting of discrete, active or both active and passive, components which are combined and interconnected.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

6.-Records, tapes and other media of heading 85.23 or 85.24 remain classified in those headings when presented with the apparatus for which they are intended.

This Note does not apply to such media when they are presented with articles other than the apparatus for which they are intended.

7.-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 Notes.

1.-Subheadings 8519.92 and 8527.12 cover only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

2.-For the purposes of subheading 8542.10, the term ""smart" cards" means cards which have embedded in them an electronic integrated circuit (microprocessor) of any type in the form of a chip and which may or may not have a magnetic stripe.

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.01</b>	<b>Electric motors and generators (excl. generating sets)</b>					
8501.1000.00	.5 W	U	5	5		
8501.2000.00	.5 W	U	5	5		
8501.3100.00	Other DC motors and generators of an output not exceeding 750 W	U	5	5		
8501.3200.00	Other DC motors and generators of an output exceeding 750 W but not exceeding 75 kW	U	5	5		
8501.3300.00	Other DC motors and generators of an output exceeding 75 kW but not exceeding 375 kW	U	5	5		
8501.3400.00	Other DC motors and generators of an output exceeding 375 kW	U	5	5		
8501.4000.00	-phase	U	5	5		
8501.5100.00	-phase, of an output not exceeding 750 W	U	5	5		
8501.5200.00	-phase, of an output exceeding 750 W but not exceeding 75 kW	U	5	5		
8501.5300.00	-phase, of an output exceeding 75 kW	U	5	5		
8501.6100.00	Ac generators (alternators) of an output not exceeding 75 KVA	U	5	5		
8501.6200.00	AC generators (alternators) of an output exceeding 75 kVA but not exceeding 375 kVA	U	5	5		
8501.6300.00	AC generators (alternators) of an output exceeding 375 kVA but not exceeding 750 kVA	U	5	5		
8501.6400.00	AC generators (alternators) of an output exceeding 750 kVA	U	5	5		
<b>85.02</b>	<b>Electric generating sets and rotary converters</b>					
8502.1100.11	Electric generating sets and rotary converters <=10kVA	U	5	5		
8502.1100.12	CKD or blank by established assemblers or manufacturers of generating sets<=10kVA	U	5	5		
8502.1100.13	Fully built sound proof generating set <=10kVA	U	20	5	20	

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.02</b>	<b>Electric generating sets and rotary converters</b>					
8502.1100.19	Fully built basic generating sets<=10kVA	U	20	5		
8502.1200.13	CKD or blank by established assemblers or manufacturers of generating sets>75kVA<=375kVA	U	5	5		
8502.1200.14	Fully built soundproof generating sets>75kVA<=375kVA	U	20	5	20	
8502.1200.15	Fully built basic generating sets>75kVA<=375kVA	U	20	5		
8502.1300.16	CKD by established assemblers or manufacturers of generating sets>375kVA<=500kVA	U	5	5		
8502.1300.17	Fully built soundproof generating sets>375kVA<=500kVA	U	20	5	20	
8502.1300.18	Fully built basic generating sets>375kVA<=500kVA	U	20	5		
8502.1300.19	Electric generating sets and rotary converters of an output exceeding 1000kVA	U	5			
8502.2000.21	Generating sets with a spark ignition internal combustion engine<=10kVA	U	5	5		
8502.2000.22	CKD by established assemblers of generating sets, spark ignition, internal combustion	U	5	5		
8502.2000.23	Fully built soundproof generating sets, spark ignition, internal combustion<=10kVA	U	20	5	20	
8502.2000.24	Electric generating sets and rotary converters >1000kVA	U	5			
8502.2000.29	Other fully built basic generating sets	U	20	5		
8502.3100.00	-powered generating sets	U	5			
8502.3900.00	Other generating sets	U	5			
8502.4000.00	Electric rotary converters	U	5			
<b>85.03</b>	<b>Parts suitable for machines of 85.01 or 85.02</b>					
8503.0000.00	.01 or 85.02		5	5		
<b>85.04</b>	<b>Electrical transformers, static converters and inductors</b>					
8504.1000.00	Ballasts for discharge lamps or tubes	U	5			
8504.2100.00	Liquid dielectric transformers, power handling capacity not exceeding 650kva	U	5	5		
8504.2200.00	Liquid dielectric transformers, power handling capacity exceed 650 but not exc 10000 kva	U	5			
8504.2300.00	Liquid dielectric transformers, power handling capacity exceeding 10000kva	U	5			
8504.3100.00	Other Transformers, having a power handling capacity not exceeding 1 KVA	U	5	5		
8504.3200.00	Other Transformers, having a power handling capacity exceeding 1 KVA but not exceed 16KVA	U	5	5		
8504.3300.00	Transformers, having a power handling capacity exceeding 16KVA but not exceed 500KVA	U	5	5		
8504.3400.35	Other transformers with a power handling capacity >500kVA<=650kVA	U	5	5		
8504.3400.39	Other transformers with a power handling capacity >650kVA	U	5			
8504.4000.00	Static converters	U	5			
8504.5000.00	Other Inductors	U	5			
8504.9000.00	Parts of Electric transformers, inductors and static converters		5			
<b>85.05</b>	<b>Electro-magnets; permanent magnets; electro/permanent magnet chucks...</b>					
8505.1100.00	Permanent magnets and articles becoming permanent magnets after magnetisation of metal		5			
8505.1900.00	. metal)		5			
8505.2010.00	-magnetic couplings, clutches and brakes for motor vehicles		10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.05</b>	<b>Electro-magnets; permanent magnets; electro/permanent magnet chucks...</b>					
8505.2090.00	-magnetic couplings, clutches and brakes		10			
8505.9000.00	-magnetic or permanent magnet chucks, etc; parts of magnets		10	5		
<b>85.06</b>	<b>Primary cells and primary batteries</b>					
8506.1011.00	Manganese dioxide flashlight and radio batteries	U	20	5		
8506.1019.11	CKD or R20 blank type batteries	U	5	5		
8506.1019.12	Complete or finished R20 type batteries	U	20	5		
8506.1019.19	R6 primary cells and primary batteries	U	20	5		
8506.3000.00	Primary cells and primary batteries, mercuric oxide	U	20	5		
8506.4000.00	Primary cells and primary batteries, silver oxide	U	20	5		
8506.5000.00	Primary cells and primary batteries, lithium	U	20	5		
8506.6000.00	-zinc	U	20	5		
8506.8000.00	Other primary cells and primary batteries	U	20	5		
8506.9000.00	Parts of primary cells and primary batteries		5	5		
<b>85.07</b>	<b>Electric accumulators (incl. separators therefor)</b>					
8507.1000.00	-acid accumulators for starting piston engines	U	20	5		
8507.2000.00	-acid accumulators (excl. for starting piston engines)	U	20	5		
8507.3000.00	-cadmium accumulators	U	20	5		
8507.4000.00	-iron accumulators	U	20	5		
8507.8000.00	-acid, nickel-cadmium or nickel-iron)	U	20	5		
8507.9000.00	Parts of electric accumulators including separators thereof whether or not rectangular		5	5		
<b>85.09</b>	<b>Electro-mechanical domestic appliances with electric motor</b>					
8509.4000.00	-mechanical domestic food grinders & mixers; fruit or vegetable juice extractors	U	20	5		
8509.8000.00	-mechanical domestic appliances, with self contained electric motor	U	20	5		
8509.9000.00	-mechanical domestic appliances		5	5		
<b>85.10</b>	<b>Shavers and hair clippers with self-contained electric motor</b>					
8510.1000.00	-contained electric motor	U	20	5		
8510.2000.00	-contained electric motor	U	20	5		
8510.3000.00	Hair removing appliances, with self contained electric motor	U	20	5		
8510.9000.00	-contained electric motor		10	5		
<b>85.11</b>	<b>Electrical ignition/starting equipment for internal combustion engines</b>					
8511.1000.00	Sparking plugs	U	5	5		
8511.2000.00	-dynamos; magnetic flywheels	U	5	5		
8511.3000.00	Distributors; ignition coils	U	5	5		
8511.4000.00	-generators	U	5	5		
8511.5000.00	Other generators for internal combustion engines	U	5	5		
8511.8000.00	Other Ignition or starting equipment of a kind used for internal combustion engines	U	5	5		
8511.9000.00	Parts of electrical ignition or starting equipment for internal combustion engines		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.12</b>	<b>Electrical lighting/signalling equipment, etc, for cycles/motor vehicles</b>					
8512.1000.00	Lighting or visual signalling equipment of a kind used for bicycles	U	10	5		
8512.2000.00	Other lighting or visual signalling equipment for motor vehicles	U	10	5		
8512.3000.00	Sound signalling equipment for cycles or motor vehicles	U	5	5		
8512.4000.00	Windscreen wipers, defrosters and demisters for motor vehicles	U	5	5		
8512.9000.00	Parts of electrical lighting or signalling equipment used for cycles or motor vehicles		5	5		
<b>85.13</b>	<b>Portable electric lamps worked by dry batteries, accumulators, magnetos</b>					
8513.1000.00	Lamps	U	20	5		
8513.9000.00	Parts of portable electric lamps		5	5		
<b>85.14</b>	<b>Industrial or laboratory electric furnaces and ovens, etc</b>					
8514.1000.00	Resistance heated industrial or laboratory furnaces and ovens	U	5			
8514.2000.00	Furnaces and ovens functioning by induction or dielectric loss	U	5			
8514.3000.00	Other Industrial or laboratory furnaces and ovens	U	5			
8514.4000.00	Other equipment for the heat treatment of materials by induction or dielectric loss	U	5			
8514.9000.00	Parts of industrial or laboratory furnaces and ovens		5			
<b>85.15</b>	<b>Soldering, brazing, welding and hot metal spraying machines/apparatus</b>					
8515.1100.00	Soldering irons and guns	U	5			
8515.1900.00	Other Brazing or soldering machines and apparatus	U	5			
8515.2100.00	Machines & apparatus for resistance welding of metal, fully or partly automatic	U	5			
8515.2900.00	Other machines and apparatus for resistance welding of metal	U	5			
8515.3100.00	. plasma arc) welding of metals, automatic	U	5			
8515.3900.00	. plasma arc) welding of metals, not automatic	U	5			
8515.8000.00	Other machines and apparatus for welding/spraying of metals, nes	U	5			
8515.9000.00	.15		5			
<b>85.16</b>	<b>Electric water and space heaters, hair-dressing apparatus, irons, etc</b>					
8516.1000.00	Electric instantaneous or storage water heaters and immersion heaters	U	20	5		
8516.2100.00	Electric storage heating radiators	U	20	5		
8516.2900.00	Other electric space heating and soil heating apparatus, nes	U	20	5		
8516.3100.00	-thermic hair dryers	U	20	5		
8516.3200.00	-thermic hair dressing apparatus	U	20	5		
8516.3300.00	-thermic hand-drying apparatus	U	20	5		
8516.4000.00	Electrical smoothing irons	U	20	5		
8516.5000.00	Microwave ovens	U	20	5		
8516.6000.61	Other ovens, imported CKD or blank by manufacturer	U	5	5		
8516.6000.69	Other ovens, including fully built	U	20	5		
8516.7100.00	-thermic coffee or tea makers	U	20	5		
8516.7200.00	-thermic toasters	U	20	5		
8516.7900.00	-thermic domestic appliances, nes	U	20	5		
8516.8000.00	Electric heating resistors	U	20	5		
8516.9000.00	-thermic appliances		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.17</b>	<b>Electrical apparatus for line telephony or line telegraphy</b>					
8517.1100.00	Line telephone sets with cordless handsets	U	5	5		
8517.1200.00	Telephones for cellular networks or for other wireless networks	U	5	5		
8517.1800.00	Other	U	5	5		
8517.6100.00	Base stations	U	5	5		
8517.6200.00	...	U	5			
8517.6900.00	Other (apparatus for transmission or reception)	U	0			
8517.7000.00	Parts		5			
<b>85.18</b>	<b>Microphones; loudspeakers; headphones...; electric amplifiers...</b>					
8518.1000.00	Microphones and stands therefor	U	20	5		
8518.2100.00	Single loudspeakers, mounted in their enclosures	U	20	5		
8518.2200.00	Multiple loudspeakers, mounted in the same enclosure	U	20	5		
8518.2900.00	Other loudspeakers, whether or not mounted in enclosures	U	20	5		
8518.3000.00	Headphones, earphones and combined microphone/speaker sets	U	20	5		
8518.4000.00	-frequency electric amplifiers	U	20	5		
8518.5000.00	Electric sound amplifier sets	U	20	5		
8518.9000.00	Parts of microphones and stands therefor		20	5		
<b>85.19</b>	<b>Turntables, record-players, cassette-players, etc, unable to record</b>					
8519.2000.00	Apparatus operated by coins, banknotes, bank cards, token or by other means of payment	U	20	5		
8519.3000.00	-decks)	U	20	5		
8519.5000.00	Telephone answering machines	U	20	5		
8519.8100.00	Using magnetic, optical or semiconductor media	U	20	5		
8519.8900.00	Other	U	20	5		
<b>85.21</b>	<b>Video recording or reproducing apparatus</b>					
8521.1000.00	Video recording apparatus, with or without a video tuner, magnetic tape type	U	20	5		
8521.9000.00	.magnetic tape type)	U	20	5		
<b>85.22</b>	<b>Parts and accessories of apparatus of 85.19 to 85.21</b>					
8522.1000.00	-up cartridges		10	5		
8522.9000.00	.19 to 85.21		10	5		
<b>85.23</b>	<b>Prepared unrecorded media for sound or similar recording</b>					
8523.2100.00	Magnetic media cards incorporating a magnetic stripe	U	20	5		
8523.2900.00	Other magnetic media cards	U	20	5		
8523.4000.00	Magnetic optical media	U	20	5		
8523.5100.00	-state non-volatile storage media devices	U	5	5		
8523.5200.00	Smart cards	U	5	5		
8523.5900.00	Other	U	20	5		
8523.8000.00	Other	U	5			
<b>85.25</b>	<b>Radio-communication/television transmission apparatus; tv cameras</b>					
8525.5000.00	Transmission apparatus	U	5			
8525.6000.00	Transmission apparatus incorporating reception apparatus	U	5			
8525.8000.00	Television cameras, digital cameras and video camera recorders	U	5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.26</b>	<b>Radar/radio navigational aid apparatus and remote control apparatus</b>					
8526.1000.00	Radar apparatus	U	5	5		
8526.9100.00	Other radio navigational aid apparatus	U	5	5		
8526.9200.00	Radio remote control apparatus	U	5	5		
<b>85.27</b>	<b>Reception apparatus for radio-broadcasting...</b>					
8527.1200.00	-size radio cassette players	U	20	5		
8527.1300.00	Other radio broadcast apparatus combined with sound recording or reproducing apparatus	U	20	5		
8527.1910.00	Other radio broadcast receivers capable of operating without an external source of power	U	5	5		
8527.1990.00	Other reception apparatus	U	20	5		
8527.2100.00	Radio receivers for motor vehicles, combined with sound recording/reproducing apparatus	U	20	5		
8527.2900.00	Other	U	20	5		
8527.9100.00	Combined with sound recording or reproducing apparatus	U	20	5		
8527.9200.00	Not combined with sound recording or reproducing apparatus but combined with a clock	U	20	5		
8527.9910.00	Other broadcast receivers of a kind used in motor vehicles	U	5	5		
8527.9990.00	Other reception apparatus for broadcasting	U	20	5		
<b>85.28</b>	<b>Television receivers (incl. video monitors and video projectors)</b>					
8528.4100.00	.71	U	5	5		
8528.4900.00	Other	U	10	5		
8528.5100.00	.of heading 84.71	U	5	5		
8528.5900.00	Other monitors, not incorporating TV reception apparatus	U	10	5		
8528.6100.00	. 84.71	U	5	5		
8528.6900.00	Other	U	10	5		
8528.7100.00	Not designed to incorporate a video display or screen	U	20	5		
8528.7211.00	Other, colour imported CKD reception apparatus for TV	U	5	5		
8528.7219.00	Other imported CKD reception apparatus for TV	U	20	5		
8528.7311.00	Other black and white reception apparatus for TV, imported CKD (completely knocked down)	U	5	5		
8528.7319.00	Other reception apparatus for TV	U	20	5		
<b>85.29</b>	<b>Parts suitable for use with the apparatus of 85.25 to 85.28</b>					
8529.1000.00	Aerials and aerial reflectors of all kinds and parts suitable for use therewith		20	5		
8529.9000.00	.25 to 85.28		10	5		
<b>85.30</b>	<b>Electrical signalling... equipment for railways, tramways, roads...</b>					
8530.1000.00	Electrical signalling,safety or traffic control equipment for railways or tramways	U	5	5		
8530.8000.00	Electrical signalling,safety or traffic control equipment for roads, inland waterways	U	5	5		
8530.9000.00	Parts of electrical signalling equipment for railways,roads,inland waterways,packing fac		5	5		
<b>85.31</b>	<b>Electric sound or visual signalling apparatus,nes (eg alarms)</b>					
8531.1000.00	Electrical burglar or fire alarms and similar apparatus	U	5	5		
8531.2000.00	Indicator panels with liquid crystal devices or light emitting diodes	U	10	5		
8531.8000.00	Other electrical apparatus for sound or visual signalling, nes	U	10	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.31</b>	<b>Electric sound or visual signalling apparatus, nes (eg alarms)</b>					
8531.9000.00	Parts of electric sound or visual signalling apparatus		5	5		
<b>85.32</b>	<b>Electrical capacitors, fixed, variable or adjustable (pre-set)</b>					
8532.1000.00	.5kvar		5	5		
8532.2100.00	Other fixed electrical capacitors of tantalum		5	5		
8532.2200.00	Fixed electrical capacitors of aluminium electrolyte		5	5		
8532.2300.00	Fixed electrical capacitors of ceramic dielectric, single layer		5	5		
8532.2400.00	Fixed electrical capacitors of ceramic dielectric, multilayer		5	5		
8532.2500.00	Fixed electrical capacitors of dielectric of paper or plastics		5	5		
8532.2900.00	Other fixed electrical capacitors		5	5		
8532.3000.00	-set) capacitors		5	5		
8532.9000.00	Parts of electrical capacitors, fixed, variable or adjustable		5	5		
<b>85.33</b>	<b>Electrical resistors (incl. rheostats and potentiometers), not for heati</b>					
8533.1000.00	Fixed carbon resistors, composition or film types		5	5		
8533.2100.00	Fixed resistors for a power handling capacity not exceeding 20w		5	5		
8533.2900.00	Other fixed resistors		5	5		
8533.3100.00	Wirewound variable resistors for a power handling capacity not exceeding 20w		5	5		
8533.3900.00	Other wirewound variable resistors including rheostats and potentiometers		5	5		
8533.4000.00	Other variable resistors including rheostats and potentiometers		5	5		
8533.9000.00	Parts of electrical resistors, rheostats and potentiometers		5	5		
<b>85.34</b>	<b>Printed circuits</b>					
8534.0000.00	Printed circuits		5	5		
<b>85.35</b>	<b>Electrical apparatus for switching... electrical circuits, &gt;1000v</b>					
8535.1000.00	Fuses,for a voltage exceeding 1000 Volts		5			
8535.2100.00	.5 kV		5			
8535.2900.00	Other automatic circuit breakers		5			
8535.3000.00	-and-break switches, exceeding 1000 V		5			
8535.4000.00	Lightning arresters, voltage limiters and surge suppressors, exceeding 1000 V		5			
8535.9000.00	... electrical circuits, exceeding 1000 Volts		5			
<b>85.36</b>	<b>Electrical apparatus for switching... electrical circuits, =&lt;1000v</b>					
8536.1000.00	Fuses, for a voltage not exceeding 1000 Volts		20	5		
8536.2000.00	.5 kV		20	5		
8536.3000.00	Other apparatus for protecting electrical circuits not exceeding 1000 Volts		20	5		
8536.4100.00	Relays for a voltage not exceeding 60 Volts		20	5		
8536.4900.00	Other Relays for a voltage not exceeding 1000 volts		20	5		
8536.5000.00	Other Switches, for a voltage not exceeding 1000 V		20	5		
8536.6100.00	-holders, for a voltage not exceeding 1000 Volts		20	5		
8536.6900.00	Other		20	5		
8536.7000.00	Connectors for optical fibres, optical fibre bundles or cables		20	5		
8536.9000.00	Other apparatus		20	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.37</b>	<b>Boards... equipped with two or more apparatus of 85.35 or 85.36</b>					
8537.1000.00	Apparatus for electrical control or the distribution of electricity voltage <=1000volts		20	5		
8537.2000.00	Boards and other bases with 2 or more apparatus for a voltage exceeding 1000volts		5	5		
<b>85.38</b>	<b>Parts suitable for use with the apparatus of 85.35, 85.36 or 85.37</b>					
8538.1000.00	... desks, cabinets and other bases for goods of 85.37, not equipped with apparatus		5	5		
8538.9000.00	.35, 85.36 and 85.37		5	5		
<b>85.39</b>	<b>Electric filament or discharge lamps...; arc-lamps</b>					
8539.1000.00	Sealed beam lamp units	U	20	5		
8539.2100.00	-violet or infra-red lamps	U	20	5		
8539.2200.00	Other filament lamps of a power not exceeding 200w and for a voltage exceeding 100 volts	U	20	5		
8539.2900.00	-violet or infra-red lamps	U	20	5		
8539.3100.00	-violet lamps, fluorescent, hot cathode	U	20	5		
8539.3200.00	Mercury or sodium vapour lamps; metal halide lamps	U	20	5		
8539.3900.00	.ultra violet,fluorescent,mercury,sodium vapour,metal halide).	U	20	5		
8539.4100.00	-lamps	U	20	5		
8539.4900.00	-violet or infra-red lamps;arc lamps	U	20	5		
8539.9000.00	Parts for filament or discharge lamps		5	5		
<b>85.40</b>	<b>Thermionic, cold cathode or photocathode valves and tubes</b>					
8540.1100.00	-ray television picture tubes (incl. video monitor)	U	5	5		
8540.1200.00	-ray television picture tubes incl. video monitor	U	5	5		
8540.2000.00	-cathodes	U	5	5		
8540.4000.00	.4mm	U	5	5		
8540.5000.00	Data/graphic display tubes, black and white or other monochrome	U	5	5		
8540.6000.00	-ray tubes	U	5	5		
8540.7100.00	Magnetrons	U	5	5		
8540.7200.00	Klystrons	U	5	5		
8540.7900.00	-controlled tubes)	U	5	5		
8540.8100.00	Receiver or amplifier valves and tubes	U	5	5		
8540.8900.00	Other valves and tubes, nes	U	5	5		
8540.9100.00	-ray tubes		5	5		
8540.9900.00	-ray tubes)		5	5		
<b>85.41</b>	<b>Diodes, transistors, etc; photosensitive devices; light emitting diodes</b>					
8541.1000.00	Diodes other than photosensitive or light emitting diodes	U	5			
8541.2100.00	. phototransistors), with a dissipation rate less than 1 W	U	5			
8541.2900.00	Other Transistors other than photosensitive transistors	U	5			
8541.3000.00	Thyristors, diacs and triacs, other than photosensitive devices	U	5			
8541.4000.00	Photosensitive semiconductor devices; light emitting diodes	U	0	0		
8541.5000.00	Other Semiconductor devices	U	5			
8541.6000.00	-electric crystals	U	5			
8541.9000.00	Parts of diodes, transistors and similar semiconductor devices		5			

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
<b>85.42</b>	<b>Electronic integrated circuits and microassemblies</b>					
8542.3100.00	Processors & controllers, whether or not combined with memories,converters,logic circuit	U	5			
8542.3200.00	Memories	U	5			
8542.3300.00	Amplifiers	U	5			
8542.3900.00	Other	U	5			
8542.9000.00	Parts of electronic integrated circuits and microassemblies		5			
<b>85.43</b>	<b>Electrical machines and apparatus, having individual functions, nes</b>					
8543.1000.00	Particle accelerators	U	5			
8543.2000.00	Signal generators	U	5			
8543.3000.00	Machines/apparatus for electroplating, electrolysis or electrophoresis	U	5			
8543.7000.00	Other machines and apparatus	U	5			
8543.9000.00	Parts of electrical machines/apparatus with individual functions, nes		5			
<b>85.44</b>	<b>Insulated wire, cable, etc; optical fibre cables</b>					
8544.1100.00	Winding wire of copper		5	5		
8544.1900.00	Other winding wire		5	5		
8544.2000.00	-axial cable and other co-axial electric conductors		20	5		
8544.3000.00	...		20	5		
8544.4200.00	Fitted with connectors		20	5		
8544.4900.00	Other electric conductors, for a voltage not exceeding 80 V		20	5		
8544.6000.00	Other Electric conductors for a voltage exceeding 1000 V		5	5		
8544.7000.00	Optical fibre cables		5	5		
<b>85.45</b>	<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons, etc</b>					
8545.1100.00	Carbon electrodes of a kind used for furnaces		5			
8545.1900.00	Other Carbon electrodes		5			
8545.2000.00	Carbon brushes		5			
8545.9010.00	Electrodes for use by battery manufacturing industries		5			
8545.9090.00	Other electrodes		5			
<b>85.46</b>	<b>Electrical insulators of any material</b>					
8546.1000.00	Glass electrical insulators		5			
8546.2000.00	Ceramic electrical insulators		5			
8546.9000.00	. of glass or ceramics)		5			
<b>85.47</b>	<b>Insulating fittings for electrical machines...; conduit tubing...</b>					
8547.1000.00	Insulating fittings of ceramics for electrical machines, appliances or equipment		5			
8547.2000.00	Insulating fittings of plastics for electrical machines, appliances or equipment		5			
8547.9000.00	Other insulating fittings for electrical machines, appliances or equipment		5			
<b>85.48</b>	<b>Electrical parts of machinery or apparatus, nes</b>					
8548.1000.00	Scrap of primary cells,primary batteries & electric accumulators,spent primary cells		20	5		
8548.9000.00	Other waste and scrap of primary cells, primary batteries and electric accumulators		5	5		