



REPUBLIC OF GHANA

**THE
HARMONIZED SYSTEM
AND
CUSTOMS TARIFF SCHEDULES
2012**

GHANA

*Issued under the authority of the
Ministry of Finance and Economic Planning*

EDITORIAL NOTES

The features of the revised edition of the Ghana Harmonized System and Customs Tariff Schedules – 2012 comprise :

- (a) The columns in the tables making up the Schedules have been numbered and placed in bracket for ease of reference while footnotes have been used where appropriate to guide the user.
- (b) A layout and setting of the second schedule through to the seventh schedule have been done and tables of miscellaneous Administrative charges have been provided.

FOREWORD

A. GENERAL INFORMATION

1. This is a separate volume of schedules to the principal enactment – The Customs and Excise (Duties and other Taxes) Act, 1996 Act 512 as variously amended. The legal authority for the issuance of this volume to conform with the Harmonized System is derived from Section 28 of the Customs, Excise and Preventive Service (Management) Law, 1993, PNDCL 330.
2. This form of Tariff is based on the internationally accepted system of classification known as the Harmonized Commodity Description and Coding System – the Harmonized System or HS for short. This Nomenclature provides a systematic classification for all the goods of international trade and commerce, designed to ensure, with the aid of the General Interpretative Rules (GIR) and Notes to the Sections and chapters, that each article falls in one place and in one place only.
3. This Tariff cannot contain any changes which enter into force after the publication date. Consequently, the information contained in this publication may be subject to change during this year.
4. This Tariff is structured to show the various rules and rates applying to the specific commodities when imported, exported, manufactured or produced in Ghana.
5. This issue is a revision of the 2007 edition of the Ghana Customs Tariff. It incorporates all the headings, subheadings, GIR and Notes and follows the numerical sequence of the Fifth Edition (2012) of the World Customs Organization (WCO) Harmonized Commodity Description and Coding System. It covers the following:
 - New commodity descriptions and codes
 - Changes in some headings and subheadings
 - Expansion of the scope of some headings
 - Incorporation of the ECOWAS Common External Tariff (CET)
 - Applicable taxes and rates
 - Exemptions and
 - Concessionary duty rating for manufacturers and investment promotion
6. This current edition is set out as follows:
 - (i) Restatement of the General Rules for the Interpretation of the Harmonized system.
 - (ii) **The First Schedule** made up of Chapters 1 to 97.
 - (iii) The use of Reserved Chapter 98 of the Harmonized System (HS) for National Tariff Administration.

CHAPTER 98 which is set in two parts A and B has been utilized for National Tariff Administration purposes as follows :

PART A - Goods admissible at concessionary duty rates when imported by Manufacturers approved by the Commissioner.

PART B - Goods admissible at concessionary duty rates when imported by Enterprises under the Ghana Investment Promotion Centre Act, 1994 (Act 478).
 - (iv) **The Second Schedule** containing the ECOWAS Preferential Rates, which in turn is set out in three parts as follows:

PART A - Unprocessed Products of ECOWAS origin which are exempted from Import Duties and Taxes

- PART B - Traditional Handicraft Products approved for full exemptions from Import Duties
- PART C - List of agreed Enterprises and Industrial Products.
(A comprehensive list is available in a separate compilation for goods admissible under the ECOWAS Trade Liberalization Scheme (ETLS).
- (v) **The Third Schedule**, which covers exemptions, is presented in three parts as follows:
 - PART A - Import Exemptions for Government, privileged persons, organizations and institutions.
 - PART B - General Exemptions.
 - PART C - Exemptions under the Value Added Tax Act, 1998 (Act 546) as amended. This further divided into four sub-parts:
 - I Exemptions for Government, privileged persons, organizations and institutions
 - II Import Exemptions
 - III Zero-rated supplies for exports.
 - IV Tax Treatment of shipping related services under the VAT Act 1998 (Act 546)
- (vi) **The Fourth Schedule** covers Export Duties and comes in two parts as follows:
 - PART A - Export Duties on Domestic Goods (i.e. goods grown, produced or manufactured in Ghana).
 - PART B - Export Duty Exemptions for privileged persons, organizations or institutions.
- (vii) **The Fifth Schedule** covers Excise Duties, which is also in two parts:
 - PART A - Goods liable to Excise Duties
 - PART B - Exemptions from Excise Duties for privileged persons, organizations or Institutions
- (viii) **The Sixth Schedule** covers Import Prohibitions which is also in two parts:
 - PART A - Absolute Prohibitions
 - PART B - Conditional Prohibitions
- (ix) **The Seventh Schedule** covers Export Prohibitions
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 - PART B - Conditional Prohibitions
- (x) A table of Miscellaneous Administrative Charges
- (xi) A table showing the locations, addresses and telephone number of major Ghana Revenue Authority (Customs Division) offices
- (xii) Import levy of 5% on poultry products under heading 02.07 and specified textiles and textile articles of chapters 50 to 63.

B. SPECIAL CHARGING PROVISIONS

1. Liability of goods at the time of importation

- (a) *Import duties* – All goods are chargeable with duty at the rates set out in the First Schedule unless exempted under any provision set out in the subsequent schedules.
- (b) *Value Added Tax (VAT)* – All chargeable goods are subject to the rates set out in the schedule unless specifically exempted.
- (c) *Goods exempted from duty conditionally* – Claims to exemption from duty in respect of imported goods on the grounds that they are intended for an entitled importer or some specific purpose statutorily provided for in the tariff, must be proved to the satisfaction of the proper officer of Ghana Revenue Authority (Customs Division) and

supported by an appropriate certificate as to “use”. Such certificates must be submitted at the time of making entry of the goods, and signed by the importer (not a clearing agent)

- (d) *Goods temporarily imported* – goods imported for a temporary use or purpose, with certain exceptions, and goods in transit through Ghana, or for transshipment may be imported without payment of duty subject to compliance with certain conditions. Information as to the conditions and procedures may be obtained at the main Custom Houses.
- (e) *Re-importation of goods previously exported* – Claims that goods chargeable with import duty were previously exported or re-exported from Ghana must be supported by a Re-importation Certificate (Form C and E No. 37) issued by the proper officer of Ghana Revenue Authority (Customs Division) at the time of shipment from Ghana, or such other documentary evidence as the Commissioner of Customs may in any particular instance accept.
- (f) *Passengers' baggage* – Merchandise may not be imported in passengers' baggage. The procedure to be followed by all passengers on arrival in Ghana who wish to avail themselves of the statutory concessions in respect of unaccompanied baggage sent in advance or left behind is set out in Notice published in the *Commercial and Industrial Bulletin* No. 43 or 20th July, 1973.
- (g) *Rectified spirit, mineralized or industrial methylated spirit* – The requirements to be fulfilled by importers of rectified spirit, mineralized or industrial methylated spirit are prescribed in G. N. No. 1886 first published in *Gazette* No. 76 dated 2nd November, 1975.

2. Liability of goods at the time of exportation

All goods delivered for exportation are chargeable with duty, or are exempt from duty, according to the provisions of the third and Fourth Schedules

3. Liability of excise duty

All goods are liable when delivered or appropriated to a chargeable purpose ex-factory of a manufacturer, according to the provisions of the Fifth Schedule unless specifically exempted under the same Schedule.

4. Meaning of “per cent”

Except where the context otherwise provides “*per cent*” or the symbol “%” means percentage of value.

5. Value

The value to be declared on Customs entries/declarations (whether for goods free of or exempted from duty, goods subject to a specific duty or goods subject to duty ad valorem) is the value as defined in Sections 29,37,38 and 90 or the Customs, Excise and Preventive Service (Management) Law, 1993 (PNDCL 330) as the case may be.

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ABBREVIATIONS AND SYMBOLS

AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°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)
cP	centipoises
DC	direct current
eV	Electron volt(s)
Gen	General
GHz	Gigahertz
giF/S	gram of fissile isotopes
g	gram(s)
g.v.w.	gross vehicle weight
Hz	hertz
IR	infra-red
ISO	International Organization for Standardization
INN	International Non-Proprietary Name
IUPAC	International Union of Pure and Applied Chemistry
Kcal	Kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kN	Kilonewton(s)
kPa	kilopascal(s)
kV	kilovolts(s)
kVA	kilovolts(s) - ampere(s)
kvar	kilovolts(s) – ampere(s) – reactive
kW	kilowatt(s)
l	litre(s)
MHz	Megahertz
m	metre(s)
<i>m</i> -	meta-
m ²	Square metre(s)
μCi	Microcurie
Mm	Millimetre
mN	Millinewton(s)
Mpa	megapascal(s)
N	xewton(s)
No.	Number
<i>o</i> -	ortho-
<i>p</i> -	para-
T	tonne(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
wt	Weight
%	percent
x°	x degree(s)

Example

1500g/m ²	means one thousand five hundred grams per square metre
15°C	means fifteen degrees Celsius

GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

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

RULE 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.

EXPLANATORY NOTE

- (I) The Nomenclature sets out in systematic form the goods handled in international trade. It groups these goods in Sections, Chapters and sub-Chapters which have been given titles indicating as concisely as possible the categories or types of goods they cover. In many cases, however, the variety and number of goods classified in a Section or Chapter are such that it is impossible to cover them all or to cite them specifically in the titles.
- (II) Rule 1 begins therefore by establishing that the titles are provided "for ease of reference only". They accordingly have no legal bearing on classification.
- (III) The second part of this Rule provides that classification shall be determined :
 - (a) according to the terms of the headings and any relative Section or Chapter Notes, and
 - (b) where appropriate, **provided the headings or notes do not otherwise require**, according to the provisions of Rules 2, 3, 4, and 5.
- (IV) Provision (III) (a) is self-evident, and many goods are classified in the Nomenclature without recourse to any further consideration of the Interpretative Rules (e.g., live horses (heading 01.01), pharmaceutical goods specified in Note 4 to Chapter 30 (heading 30.06))
- (V) In provision (III) (b), the expression "provided such headings or Notes do not otherwise require" is intended to make it quite clear that the terms of the headings and any relative Section or Chapter Notes are paramount, ie, they are the first consideration in determining classification. For example, in Chapter 31, the Notes provide that certain headings relate **only** to particular goods. Consequently those headings cannot be extended to include goods which otherwise might fall there by reason of the operation of Rule 2 (b).

RULE 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.**

EXPLANATORY NOTE

RULE 2 (a)
(Incomplete or unfinished articles)

- (I) The first part of Rule 2 (a) extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished **provided** that, as presented, it has the essential character of the complete or finished article.

- (II) The provisions of this Rule also apply to **blanks** unless these are specified in a particular heading. The term “**blank**” means an article, not ready for direct use, having the approximate shape or outline of the finished article or part, and which can only be used other than in exceptional cases, for completion into the finished article or part (e.g. bottle preforms of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape).

Semi-manufactures not yet having the essential shape of the finished articles (such as is generally the case with bars, discs, tubes, etc.) are not regarded as “blanks”.

- (III) In view of the scope of the headings of Sections I to VI, this part of the Rules does not normally apply to goods of these Sections.

- (IV) Several cases covered by the Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g., Section XVI, and Chapters 61, 62, 86, 87 and 90).

RULE 2 (a)
(Articles presented unassembled or disassembled)

- (V) The second part of Rule 2 (a) provides that complete or finished articles presented unassembled or disassembled are to be classified in the same heading as the assembled article. When goods are so presented, it is usually for reasons such as requirements or convenience of packing, handling or transport.

- (VI) This Rule also applies to incomplete or unfinished articles presented unassembled or disassembled provided that they are to be treated as complete or finished articles by virtue of the first part of this Rule.

- (VII) For the purposes of this Rule, “articles presented unassembled or disassembled” means articles the components of which are to be assembled either by means of fixing devices (screws, nuts, bolts, etc.) or by riveting or welding, for example, **provided** only assembly operations are involved.

No account is to be taken in that regard of the complexity of the assembly method. However, the components shall not be subjected to any further working operation for completion into the finished state.

Unassembled components of an article which are in excess of the number required for that article when complete are to be classified separately.

- (VIII) Cases covered by this Rule are cited in the General Explanatory Notes to Sections or Chapters (e.g., Section XVI, and chapters 44, 86, 87 and 89).

- (IX) In view of the scope of the headings of Sections I to VI, this part of the Rule does not normally apply to goods of these Sections.

RULE 2 (b)
(Mixtures and combinations of materials or substances)

- (X) Rule 2 (b) concerns mixtures and combinations of materials or substances, and goods consisting of two or more materials or substances. The headings to which it refers are headings in which there is a reference to a material or substance (e.g., heading 05.07 – ivory), and headings in which there is a reference to goods of a given material or substance (e.g., heading 45.03 – articles of natural cork). It will be noted that the Rule applies only if the headings or the Section or Chapter Notes do not otherwise require (e.g., heading 15.03 – lard oil, **not ... mixed**).

Mixtures being preparations described as such in a Section or Chapter Note or in a heading text are to be classified under the provisions of Rule 1.

- (XI) The effects of the Rule is to extend any heading referring to a material or substance to include mixtures or combinations of that material or substance with other materials or substances. The effect of the Rule is also to extend any heading referring to goods of a given material or substance to include goods consisting partly of that material or substance.
- (XII) It does not, however, widen the heading so as to cover goods which cannot be regarded, as required under Rule 1, as answering the description in the heading; this occurs where the addition of another material or substance deprives the goods of the character of goods of the kind mentioned in the heading.
- (XIII) As a consequence of this Rule, mixtures and combinations of materials or substances, and goods consisting of more than one material or substance, if *prima facie* classifiable under two or more headings, must therefore be classified according to the principles of Rule 3.

RULE 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.

EXPLANATORY NOTE

- (I) This Rule provides three methods of classifying goods which, *prima facie*, fall under two or more headings, either under the terms of Rule 2 (b) or for any other reason. These methods operate in the order in which they are set out in the rule. Thus Rule 3 (b) operates only if Rule 3 (a) fails in classification, and if both Rules 3 (a) and (b) fail, Rule 3 (c) will apply. The order of priority is therefore (a) specific description; (b) essential character; (c) heading which occurs last in numerical order.

- (II) The Rule can only take effect **provided the terms of headings or Section or Chapter Notes do not otherwise require**. For instance, Note 4 (B) to Chapter 97 requires that goods covered both by the description in one of the headings 97.01 to 97.05 and by the description in heading 97.05 shall be classified in one of the former headings. Such goods are to be classified according to Note 4 (B) to Chapter 97 and not according to this Rule.

RULE 3 (a)

- (III) The first method of classification is provided in Rule 3 (a), under which the heading which provides the most specific description of the goods is to be preferred to a heading which provides a more general description.
- (IV) It is not practicable to lay down hard and fast rules by which to determine whether one heading more specifically describes the goods than another, but in general it may be said that :
- (a) A description by name is more specific than a description by class (e.g., shavers and hair clippers, with self-contained electric motor, are classified in heading 85.10 and not in heading 84.67 as tools for working in the hand with self-contained electric motor or in heading 85.09 as electro-mechanical domestic appliances with self-contained electric motor).
 - (b) If the goods answer to a description which more clearly identifies them, that description is more specific than one where identification is less complete.

Examples of the latter category of goods are :

- (1) Tufted textile carpets, identifiable for use in motor cars, which are to be classified not as accessories of motor cars in heading 87.08 but in heading 57.03, where they are more specifically described as carpets.
 - (2) Unframed safety glass consisting of toughened or laminated glass, shaped and identifiable for use in aeroplanes, which is to be classified not in heading 88.03 as parts of goods of heading 88.01 or 88.02 but in heading 70.07, where it is more specifically described as safety glass.
- (V) 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 than the others. In such cases, the classification of the goods shall be determined by Rule 3 (b) or 3 (c).

RULE 3 (b)

- (VI) This second method relates only to :
- (i) Mixtures.
 - (ii) Composite goods consisting of different materials.
 - (iii) Composite goods consisting of different components.
 - (iv) Goods put up in sets for retail sales.
- It applies only if Rule 3 (a) fails.
- (VII) In all these cases the goods are to be classified as if they consisted of the material or component **which gives them their essential character**, insofar as this criterion is applicable.
- (VIII) The factor which determines essential character will vary as between different kinds of goods. It may, for example, be determined by the nature of the material or component, its bulk, quantity, weight or value, or by the role of a constituent material in relation to the use of the goods.

- (IX) For the purposes of this Rule, composite goods made up of different components shall be taken to mean not only those in which the components are attached to each other to form a practically inseparable whole but also those with separable components, **provided** these components are adapted one to the other and are mutually complementary and that together they form a whole which would not normally be offered for sale in separate parts.

Examples of the latter category of goods are :

- (1) Ashtrays consisting of a stand incorporating a removable ash bowl.
- (2) Household spice racks consisting of a specially designed frame (usually of wood) and an appropriate number of empty spice jars of suitable shape and size.

As a general rule, the components of these composite goods are put up on a common packing.

- (X) For the purposes of this Rule, the term "goods put up in sets for retail sale" shall be taken to mean goods which :

- (a) consist of at least two different articles which are, *prima facie*, classifiable in different headings. Therefore, for example, six fondue forks cannot be regarded as a set within the meaning of this Rule;
- (b) consist of products or articles put up together to meet a particular need or carry out a specific activity; and
- (c) are put up in a manner suitable for sale directly to users without repacking (e.g. in boxes or cases or on boards).

The term therefore covers sets consisting, for example, of different foodstuffs intended to be used together in the preparation of a ready-to-eat dish or meal.

Examples of sets which can be classified by reference to Rule 3 (b) are :

- (1) (a) Sets consisting of a sandwich made of beef, with or without cheese in a bun (heading 16.02), packaged with potato chips (French fries) (heading 20.04) :

Classification in heading 16.02

- (b) Sets, the components of which are intended to be used together in the preparation of a spaghetti meal, consisting of a packet of uncooked spaghetti (heading 19.02), a sachet of grated cheese (heading 04.06) and a small tin of tomato sauce (heading 21.03), put up in a carton :

Classification in heading 19.02.

The Rule does not, however, cover selections of products put up together and consisting, for example, of :

- a can of shrimps (heading 16.05), a can of *pâté de foie* (heading 16.02), a can of cheese (heading 04.06), a can of sliced bacon (heading 16.02), and a can of cocktail sausages (heading 16.01); or
- a bottle of spirits of heading 22.08 and a bottle of wine of heading 22.04.

In the case of these two examples and similar selections of products, each item is to be classified separately in its own appropriate heading.

- (2) Hairdressing sets consisting of a pair of electric hair clippers (heading 85.10), a comb (heading 96.15), a pair a scissors (heading 82.13), a brush (heading 96.03) and a towel of textile material (heading 63.02), put up in a leather case (heading 42.02) :

Classification in heading 85.10.

- (3) Drawing kits comprising a ruler (heading 90.17), a disc calculator (heading 90.17), a drawing compass (heading 90.17), a pencil (heading 96.09) and a pencil-sharpener (heading 82.14), put up in a case of plastic sheeting (heading 42.02) :

Classification in heading 90.17.

For the sets mentioned above, the classification is made according to the component, or components taken together, which can be regarded as conferring on the set as a whole its essential character.

- (XI) This rule does not apply to goods consisting of separately packed constituents put up together, whether or not in a common packing, in fixed proportions for the industrial manufacture of, for example, beverages.

RULE 3 (c)

- (XII) When goods cannot be classified by reference to Rule 3 (a) or 3 (b), they are to be classified in the heading which occurs last in numerical order among those which equally merit consideration in determining their classification.

RULE 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.

EXPLANATORY NOTE

- (I) This Rule relates to goods which cannot be classified in accordance with Rules 1 to 3. It provides that such goods shall be classified under the heading appropriate to the goods to which they are most akin.
- (II) In classifying in accordance with Rule 4, it is necessary to compare the presented goods with similar goods in order to determine the goods to which the presented goods are most akin. The presented goods are classified in the same heading as the similar goods to which they are most akin.
- (III) Kinship can, of course, depend on many factors, such as description, character, purpose.

RULE 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.**

EXPLANATORY NOTE

RULE 5 (a)
(Cases, boxes and similar containers)

- (I) This Rule shall be taken to cover only those containers which :
- (1) are specially shaped or fitted to contain a specific article or set of articles, i.e., they are designed specifically to accommodate the article for which they are intended. Some containers are shaped in the form of the article they contain;
 - (2) are suitable for long-term use, i.e., they are designed to have a durability comparable to that of the articles for which they are intended. These containers also serve to protect the article when not in use (during transport or storage, for example). These criteria enable them to be distinguished from simple packings;
 - (3) are presented with the articles for which they are intended, whether or not the articles are packed separately for convenience of transport. Presented separately the containers are classified in their appropriate headings;
 - (4) are of a kind normally sold with such articles; and
 - (5) do not give the whole its essential character.
- (II) Examples of containers, presented with the articles for which they are intended, which are to be classified by reference to this Rule are :
- (1) Jewellery boxes and cases (heading 71.13);
 - (2) Electric shaver cases (heading 85.10);
 - (3) Binocular cases, telescope cases (heading 90.05);
 - (4) Musical instrument cases, boxes and bags (e.g., heading 92.02)
 - (5) Gun cases (e.g., heading 93.03).
- (III) Examples of containers not covered by this Rule are containers such as silver caddy containing tea, or an ornamental bowl containing sweets.

RULE 5 (b)
(Packing materials and packing containers)

- (IV) This Rule governs the classification of packing materials and packing containers of a kind normally used for packing the goods to which they relate. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use, for example, certain metal drums or containers of iron or steel for compressed or liquefied gas.
- (V) This Rule is subject to Rule 5 (a) and, therefore, the classification of cases, boxes and similar containers of the kind mentioned in Rule 5 (a) shall be determined by the application of that rule.

RULE 6

For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those sub-headings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

EXPLANATORY NOTE

GIR

(I) Rules 1 to 5 above govern, *mutatis mutandis*, classification at subheading levels within the same heading.

(II) For the purposes of Rule 6, the following expressions have the meanings hereby assigned to them :

(a) "subheadings at the same level" : one-dash sub-headings (level 1) or two-dash subheadings (level 2)

Thus, when considering the relative merits of two or more one-dash subheadings within a single heading in the context of Rule 3 (a), their specificity or kinship in relation to a given article is to be assessed solely on the basis of the texts of the competing one-dash subheadings. When the one-dash subheading that is most specific has been chosen and when that subheading is itself subdivided, then, and only then, shall the texts of the two-dash subheadings be taken into consideration for determining which two-dash subheading should be selected.

(b) "unless the context otherwise requires": except where Section or Chapter Notes are incompatible with subheading texts or Subheading Notes.

This occurs, for example, in Chapter 71 where the scope assigned to the term "platinum" in chapter Note 4 (B) differs from that assigned to "platinum" in Subheading Note 2. for the purpose of interpreting subheadings 7110.11 and 7110.19, therefore, Subheading Note 2 applies and Chapter Note 4 (B) is to be disregarded.

(III) The scope of a two-dash subheading shall not extend beyond that of the one-dash subheading to which the two-dash subheading belongs; and the scope of a one-dash subheading shall not extend beyond that of the heading to which the one-dash subheading belongs.

*
* *

Section 1

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1

Live animals

Note.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01.01 (*)		Live horses, asses, mules and hinnies.							
		- Horses :							
	01 01.21.00.00	-- Pure-bred breeding animals	20%	0%				0%	u
	01 01.29.00.00	-- Other	20%	12.5%				0%	u
		- Asses :							
	01 01.31.10.00	-- Pure-bred breeding animals	20%	0%				0%	u
	01 01.31.90.00	-- Other	20%	12.5%				0%	u
01.02 (*)	01 01.90.00.00	- Other	20%	12.5%				0%	u
		Live bovine animals.							
		- Cattle :							
	01 02.21.00.00	-- Pure-bred breeding animals	20%	0%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

(*) These commodities are under the Animals (Control of Importation Act), 1952 (Act 36). A permit is required from the Animal Health and Productivity Department of the Ministry of Health.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01.03 (*)	01 02.29.00.00	-- Other	20%	12.5%				0%	u
		- Buffalo :							
	01 02.31.00.00	-- Pure-bred breeding animals	20%	0%				0%	u
	01 02.39.00.00	-- Other	20%	12.5%				0%	u
	01 02.90.00.00	- Other	20%	12.5%				0%	u
		Live swine.							
	01 03.10.00.00	- Pure-bred breeding animals	20%	0%				0%	u
		- Other :							
	01 03.91.00.00	-- Weighing less than 50 kg	20%	0%				0%	u
	01 03.92.00.00	-- Weighing 50 kg or more	20%	0%				0%	u
01.04 (*)		Live sheep and goats.							
		- Sheep :							
	01 04.10.10.00	-- Pure-bred breeding animals	20%	0%				0%	u
	01 04.10.90.00	-- Other	20%	0%				0%	u
		- Goats :							
	01 04.20.10.00	-- Pure-bred breeding animals	20%	0%				0%	u
	01 04.20.90.00	-- Other	20%	0%				0%	u
		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.							
		- Weighing not more than 185 g :							
		-- Fowls of the species Gallus domesticus :							
01.05 (*)									
	01 05.11.10.00	--- Pure- bred breeding animals	0%	0%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

(*) These commodities are under the Animals (Control of Importation Act), 1952 (Act 36). A permit is required from the Animal Health and Productivity Department of the Ministry of Health.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
01.06 (*)	01 05.11.90.00	--- Other	0%	0%				0%	u
	01 05.12.00.00	-- Turkeys	0%	0%				0%	u
	01 05.13.00.00	-- Ducks	0%	0%				0%	u
	01 05.14.00.00	-- Geese	0%	0%				0%	u
	01 05.15.00.00	-- Guinea fowls	0%	0%				0%	u
		- Other :							
	01 05.94.00.00	-- Fowls of the species <i>Gallus domesticus</i>	20%	0%				0%	u
	01 05.99.00.00	-- Other	20%	0%				0%	u
		Other live animals.							
		- Mammals :							
	01 06.11.00.00	-- Primates	20%	0%				0%	u
	01 06.12.00.00	-- Whales, dolphins and porpoise (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seal, sea lions, and walruses (mammals of the suborder Pinnipedia)	20%	0%				0%	u
	01 06.13.00.00	-- Camels and other camelids (<i>Camelidae</i>)	20%	0%				0%	u
	01 06.14.00.00	-- Rabbits and hares	20%	0%				0%	u
	01 06.19.00.00	-- Other	20%	0%				0%	u
	01 06.20.00.00	- Reptiles (including snakes and turtles)	20%	0%				0%	u
	- Birds :								
01 06.31.00.00	-- Birds of prey	20%	0%				0%	u	
01 06.32.00.00	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	20%	0%				0%	u	

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

(*) These commodities are under the Animals (Control of Importation Act), 1952 (Act 36). A permit is required from the Animal Health and Productivity Department of the Ministry of Health.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	01 06.33.00.00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	20%	0%				0%	u
	01 06.39.00.00	-- Other	20%	0%				0%	u
		- Insects :							
	01 06.41.00.00	-- Bees	20%	0%				0%	u
	01 06.49.00.00	-- Other	20%	0%				0%	u
	01 06.90.00.00	- Other	20%	0%				0%	u

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

(*2) These commodities are under the Animals (Control of Importation Act), 1952 (Act 36). A permit is required from the Animal Health and Productivity Department of the Ministry of Health.

Chapter 2
(*2)

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
02.01		Meat of bovine animals, fresh or chilled.							
	02 01.10.00.00	- Carcasses and half-carcasses	20%	12.5%				0%	kg
	02 01.20.00.00	- Other cuts with bone in	20%	12.5%				0%	kg
	02 01.30.00.00	- Boneless	20%	12.5%				0%	kg
02.02		Meat of bovine animals, frozen.							
	02 02.10.00.00	- Carcasses and half-carcasses	20%	12.5%				0%	kg
	02 02.20.00.00	- Other cuts with bone in	20%	12.5%				0%	kg
	02 02.30.00.00	- Boneless	20%	12.5%				0%	kg
02.03		Meat of swine, fresh, chilled or frozen.							
		- Fresh or chilled :							
	02 03.11.00.00	-- Carcasses and half-carcasses	20%	12.5%				0%	kg
	02 03.12.00.00	-- Hams, shoulders and cuts thereof, with bone in	20%	12.5%				0%	kg
	02 03.19.00.00	-- Other	20%	12.5%				0%	kg

(*2) A permit is required from the Animal Health and Productivity Department of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
02.04		- Frozen :							
	02 03.21.00.00	-- Carcasses and half-carcasses	20%	12.5%				0%	kg
	02 03.22.00.00	-- Hams, shoulders and cuts thereof, with bone in	20%	12.5%				0%	kg
	02 03.29.00.00	-- Other	20%	12.5%				0%	kg
		Meat of sheep or goats, fresh, chilled or frozen.							
	02 04.10.00.00	- Carcasses and half-carcasses of lamb, fresh or chilled	20%	12.5%				0%	kg
		- Other meat of sheep, fresh or chilled :							
	02 04.21.00.00	-- Carcasses and half-carcasses	20%	12.5%				0%	kg
	02 04.22.00.00	-- Other cuts with bone in	20%	12.5%				0%	kg
	02 04.23.00.00	-- Boneless	20%	12.5%				0%	kg
	02 04.30.00.00	- Carcasses and half-carcasses of lamb, frozen	20%	12.5%				0%	kg
		- Other meat of sheep, frozen :							
	02 04.41.00.00	-- Carcasses and half-carcasses	20%	12.5%				0%	kg
	02 04.42.00.00	-- Other cuts with bone in	20%	12.5%				0%	kg
02.05	02 04.43.00.00	-- Boneless	20%	12.5%				0%	kg
	02 04.50.00.00	- Meat of goats	20%	12.5%				0%	kg
	02 05.00.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	20%	12.5%				0%	kg
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.							
	02 06.10.00.00	- Of bovine animals, fresh or chilled	20%	12.5%				0%	kg
		- Of bovine animals, frozen :							
	02 06.21.00.00	-- Tongues	20%	12.5%				0%	kg
	02 06.22.00.00	-- Livers	20%	12.5%				0%	kg

(*2) A permit is required from the Animal Health and Productivity Department of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
02.07 (*)	02 06.29.00.00	-- Other	20%	12.5%				0%	kg
	02 06.30.00.00	- Of swine, fresh or chilled	20%	12.5%				0%	kg
		- Of swine, frozen :							
	02 06.41.00.00	-- Livers	20%	12.5%				0%	kg
	02 06.49.00.00	-- Other	20%	12.5%				0%	kg
	02 06.80.00.00	- Other, fresh or chilled	20%	12.5%				0%	kg
	02 06.90.00.00	- Other, frozen	20%	12.5%				0%	kg
		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.							
		- Of fowls of the species <i>Gallus domesticus</i> :							
	02 07.11.00.00	-- Not cut in pieces, fresh or chilled	20%	12.5%				0%	kg
	02 07.12.00.00	-- Not cut in pieces, frozen	20%	12.5%				0%	kg
	02 07.13.00.00	-- Cuts and offal, fresh or chilled	20%	12.5%				0%	kg
	02 07.14.00.00	-- Cuts and offal, frozen	20%	12.5%				0%	kg
		- Of turkeys :							
	02 07.24.00.00	-- Not cut in pieces, fresh or chilled	20%	12.5%				0%	kg
	02 07.25.00.00	-- Not cut in pieces, frozen	20%	12.5%				0%	kg
	02 07.26.00.00	-- Cuts and offal, fresh or chilled	20%	12.5%				0%	kg
	02 07.27.00.00	-- Cuts and offal, frozen	20%	12.5%				0%	kg
		- Of ducks :							
	02 07.41.00.00	-- Not cut in pieces, fresh or chilled	20%	12.5%				0%	kg
	02 07.42.00.00	-- Not cut in pieces, frozen	20%	12.5%				0%	kg
	02 07.43.00.00	-- Fatty livers, fresh or chilled	20%	12.5%				0%	kg
	02 07.44.00.00	-- Other, fresh or chilled	20%	12.5%				0%	kg
	02 07.45.00.00	-- Other, frozen	20%	12.5%				0%	kg
		- Of geese :							
		02 07.51.00.00	-- Not cut in pieces, fresh or chilled	20%	12.5%				0%

(*) A permit is required from the Animal Health and Productivity Department of the Ministry of Food and Agriculture.

(*) Products under this heading attract 5% levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
02.08	02 07.52.00.00	-- Not cut in pieces, frozen	20%	12.5%				0%	kg
	02 07.53.00.00	-- Fatty livers, fresh or chilled	20%	12.5%				0%	kg
	02 07.54.00.00	-- Other, fresh or chilled	20%	12.5%				0%	kg
	02 07.55.00.00	-- Other, frozen	20%	12.5%				0%	kg
	02 07.60.00.00	- Of guinea fowls	20%	12.5%				0%	kg
		Other meat and edible meat offal, fresh, chilled or frozen.							
	02 08.10.00.00	- Of rabbits or hares	20%	12.5%				0%	kg
	02 08.30.00.00	- Of primates	20%	12.5%				0%	kg
	02 08.40.00.00	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia).	20%	12.5%				0%	kg
02.09	02 08.50.00.00	- Of reptiles (including snakes and turtles)	20%	12.5%				0%	kg
	02 08.60.00.00	- Of camels and other camelids (camelidae)	20%	12.5%				0%	kg
	02 08.90.00.00	- Other	20%	12.5%				0%	kg
		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.							
02.10	02 09.10.00.00	- Of pigs	20%	12.5%				0%	kg
	02 09.90.00.00	- Other	20%	12.5%				0%	kg
		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.							
		- Meat of swine :							
	02 10.11.00.00	-- Hams, shoulders and cuts thereof, with bone in	20%	12.5%				0%	kg

(*) A permit is required from the Animal Health and Productivity Department of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	02 10.12.00.00	-- Bellies (streaky) and cuts thereof	20%	12.5%				0%	kg
	02 10.19.00.00	-- Other	20%	12.5%				0%	kg
	02 10.20.00.00	- Meat of bovine animals	20%	12.5%				0%	kg
		- Other, including edible flours and meals of meat or meat offal :							
	02 10.91.00.00	-- Of primates	20%	12.5%				0%	kg
	02 10.92.00.00	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses and (mammals of the suborder pinnipedia).	20%	12.5%				0%	kg
	02 10.93.00.00	-- Of reptiles (including snakes and turtles)	20%	12.5%				0%	kg
	02 10.99.00.00	-- Other	20%	12.5%				0%	kg

(*) A permit is required from the Animal Health and Productivity Department of the Ministry of Food and Agriculture.

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.01		Live fish.							
(*1)		- Ornamental fish :							
	03 01.11.00.00	-- Freshwater	20%	12.5%				0%	kg
	03 01.19.00.00	-- Other	20%	12.5%				0%	kg
		- Other live fish :							
		-- 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>):							
	03 01.91.10.00	--- Young fish (fingerling)	5%	12.5%				0%	kg
	03 01.91.90.00	--- Other	5%	12.5%				0%	kg
		-- Eels (<i>Anguilla spp.</i>):							
	03 01.92.10.00	--- Young fish (fingerling)	5%	12.5%				0%	kg

(*1)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	03 01.92.90.00	--- Other -- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngoden idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>).:	5%	12.5%				0%	kg
	03 01.93.10.00	--- Young fish (fingerling)	5%	12.5%				0%	kg
	03 01.93.90.00	--- Other -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)., :	5%	12.5%				0%	kg
	03 01.94.10.00	--- Young fish (fingerling)	5%	12.5%				0%	kg
	03 01.94.90.00	--- Other -- Southern bluefin tunas (<i>Tunnus maccoyii</i>):	5%	12.5%				0%	kg
	03 10.95.10.00	--- Young fish (fingerling)	5%	12.5%				0%	kg
	03 01.95. 90.00	--- Other -- Other:	5%	12.5%				0%	kg
	03 01.99.10.00	--- Young fish (fingerling)	5%	12.5%				0%	kg
	03 01.99.90.00	--- Other	5%	12.5%				0%	kg

(*)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.02 (*)		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.							
		- Salmonidae, excluding livers and roes :							
	03 02.11.00.00	-- 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>)	5%	12.5%				0%	kg
	03 02.13.00.00	-- 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>)	5%	12.5%				0%	kg
	03 02.14.00.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	12.5%				0%	kg
	03 02.19.00.00	-- Other	5%	12.5%				0%	kg
		- 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 :							
	03 02.21.00.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	12.5%				0%	kg
	03 02.22.00.00	-- Plaice (<i>Pleuronectes platessa</i>)	5%	12.5%				0%	kg
	03 02.23.00.00	-- Sole (<i>Solea spp.</i>)	5%	12.5%				0%	kg
03 02.24.00.00	-- Turbots (<i>Psetta maxima</i>).	5%	12.5%				0%	kg	
03 02.29.00.00	-- Other	5%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)		- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:							
	03 02.31.00.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5%	12.5%				0%	kg
	03 02.32.00.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5%	12.5%				0%	kg
	03 02.33.00.00	-- Skipjack or stripe-bellied bonito	5%	12.5%				0%	kg
	03 02.34.00.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	5%	12.5%				0%	kg
	03 02.35.00.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>).	5%	12.5%				0%	kg
	03 02.36.00.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	12.5%				0%	kg
	03 02.39.00.00	-- Other	5%	12.5%				0%	kg
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicas</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :							
	03 02.41.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	12.5%				0%	kg
	03 02.42.00.00	-- Anchovies (<i>Engraulis spp.</i>)	5%	12.5%				0%	kg

(*)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	03 02.43.00.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	5%	12.5%				0%	kg
	03 02.44.00.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicas</i>)	5%	12.5%				0%	kg
	03 02.45.00.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	5%	12.5%				0%	kg
	03 02.46.00.00	-- Cobia (<i>Rachycentron canadum</i>)	5%	12.5%				0%	kg
	03 02.47.00.00	-- Swordfish (<i>Xiphias gladius</i>)	5%	12.5%				0%	kg
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :							
	03 02.51.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	12.5%				0%	kg
	03 02.52.00.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5%	12.5%				0%	kg
	03 02.53.00.00	-- Coalfish (<i>Pollachius virens</i>)	5%	12.5%				0%	kg
	03 02.54.00.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	5%	12.5%				0%	kg
	03 02.55.00.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	5%	12.5%				0%	kg
	03 02.56.00.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5%	12.5%				0%	kg
	03 02.59.00.00	-- Other	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes :							
	03 02.71.00.00	-- Tilapias (<i>Oreochromis spp.</i>)	5%	12.5%				0%	kg
	03 02.72.00.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	5%	12.5%				0%	kg
	03 02.73.00.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	5%	12.5%				0%	kg
	03 02.74.00.00	-- Eels (<i>Anguilla spp.</i>)	5%	12.5%				0%	kg
	03 02.79.00.00	-- Other	5%	12.5%				0%	kg
		- Other fish, excluding livers and roes :							
	03 02.81.00.00	-- Dogfish and other sharks	5%	12.5%				0%	kg
	03 02.82.00.00	-- Rays and skates (<i>Rajidae</i>)	5%	12.5%				0%	kg
	03 02.83.00.00	-- Toothfish (<i>Dissostichus spp.</i>)	5%	12.5%				0%	kg
	03 02.84.00.00	-- Seabass (<i>Dicentrarchus spp.</i>)	5%	12.5%				0%	kg
	03 02.85.00.00	-- Seabream (<i>Sparidae</i>)	5%	12.5%				0%	kg
	03 02.89.00.00	-- Other	5%	12.5%				0%	kg
	03 02.90.00.00	- Livers and roes	5%	12.5%				0%	kg

(*)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.03 (*)		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.							
		- Salmonidae, excluding livers and roes :							
	03 03.11.00.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	5%	12.5%				0%	kg
	03 03.12.00.00	-- Other Pacific salmon (<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>)	5%	12.5%				0%	kg
	03 03.13.00.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	12.5%				0%	kg
	03 03.14.00.00	-- 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>)	5%	12.5%				0%	kg
	03 03.19.00.00	-- Other	5%	12.5%				0%	kg
		- Tilapias (<i>Oreochromis</i> spp.), Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes :							
	03 03.23.00.00	-- Tilapias (<i>Oreochromis</i> spp.)	5%	12.5%				0%	kg
03 03.24.00.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>ictalurus</i> spp.)	5%	12.5%				0%	kg	

(*)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)	03 03.25.00.00	-- Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	5%	12.5%				0%	kg
	03 03.26.00.00	-- Eels (<i>Anguilla spp.</i>)	5%	12.5%				0%	kg
	03 03.29.00.00	-- Other	5%	12.5%				0%	kg
		- 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 :							
	03 03.31.00.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	5%	12.5%				0%	kg
	03 03.32.00.00	-- Plaice (<i>Pleuronectes platessa</i>)	5%	12.5%				0%	kg
	03 03.33.00.00	-- Sole (<i>Solea spp.</i>)	5%	12.5%				0%	kg
	03 03.34.00.00	-- Turbots (<i>Psetta maxima</i> , <i>Schphthalmidae</i>)							
	0.3 03.39.00.00	-- Other	5%	12.5%				0%	kg
		- Tunas (of genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:							
	03 03.41.00.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	5%	12.5%				0%	kg
	03 03.42.00.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)	5%	12.5%				0%	kg
	03 03.43.00.00	-- Skipjack or stripe-bellied bonito	5%	12.5%				0%	kg
	03 03.44.00.00	-- Bigeye tunas (<i>Thunnus obesus</i>)	5%	12.5%				0%	kg
	03 03.45.00.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	5%	12.5%				0%	kg

(*1)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)	03 03.46.00.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	5%	12.5%				0%	kg
	03 03.49.00.00	-- Other	5%	12.5%				0%	kg
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i> , sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicas</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :							
	03 03.51.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	12.5%				0%	kg
	03 03.53.00.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	5%	12.5%				0%	kg
	03 03.54.00.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	5%	12.5%				0%	kg
	03 03.55.00.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	5%	12.5%				0%	kg
	03 03.56.00.00	-- Cobia (<i>Rachycentron canadum</i>)	5%	12.5%				0%	kg
	03 03.57.00.00	-- Swordfish (<i>Xiphias gladius</i>)	5%	12.5%				0%	kg
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes :							
	03 03.63.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	12.5%				0%	kg

(*1) A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.04 (*)	03 03.64.00.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5%	12.5%				0%	kg
	03 03.65.00.00	-- Coalfish (<i>Pollachius virens</i>)	5%	12.5%				0%	kg
	03 03.66.00.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	5%	12.5%				0%	kg
	03 03.67.00.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	5%	12.5%				0%	kg
	03 03.68.00.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	5%	12.5%				0%	kg
	03 03.69.00.00	-- Other	5%	12.5%				0%	kg
		- Other fish, excluding livers and roes :							
	03 03.81.00.00	-- Dogfish and other sharks	5%	12.5%				0%	kg
	03 03.82.00.00	-- Rays and skates (<i>Rajidae</i>)	5%	12.5%				0%	kg
	03 03.83.00.00	-- Toothfish (<i>Dissostichus spp.</i>)	5%	12.5%				0%	kg
	03 03.84.00.00	-- Seabass (<i>Dicentrarchus spp.</i>)	5%	12.5%				0%	kg
	03 03.89.00.00	-- Other	5%	12.5%				0%	kg
	03 03.90.00.00	- Livers and roes	20%	12.5%				0%	kg
		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.							
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :							
		03 04.31.00.00	-- Tilapias (<i>Oreochromis spp.</i>)	5%	12.5%				0%

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	03 04 32.00.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	5%	12.5%				0%	kg
	03 04.33.00.00	-- Nile Perch (<i>Lates niloticus</i>)	5%	12.5%				0%	kg
	03 04.39.00.00	-- Other	5%	12.5%				0%	kg
		- Fresh or chilled fillets of other fish:							
	03 04.41.00.00	-- 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>)	5%	12.5%				0%	kg
	03 04.42.00.00	-- 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>)	5%	12.5%				0%	kg
	03 04.43.00.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	5%	12.5%				0%	kg
	03 04.44.00.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>merluccidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	5%	12.5%				0%	kg
	03 04.45.00.00	-- Swordfish (<i>Xiphias gladius</i>)	5%	12.5%				0%	kg
	03 04.46.00.00	-- Toothfish (<i>Dissostichus spp.</i>)	5%	12.5%				0%	kg
	03 04.49.00.00	-- Other	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)		- Other, fresh or chilled:							
	03 04 51.00.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	5%	12.5%				0%	kg
	03 04.52.00.00	-- Salmonidae	5%	12.5%				0%	kg
	03 04.53.00.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	5%	12.5%				0%	kg
	03 04.54.00.00	-- Swordfish (<i>Xiphias gladius</i>)	5%	12.5%				0%	kg
	03 04.55.00.00	-- Toothfish (<i>Dissostichus spp.</i>)	5%	12.5%				0%	kg
	03 04.59.00.00	-- Other	5%	12.5%				0%	kg
		- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :							
	03 04.61.00.00	-- Tilapias (<i>Oreochromis spp.</i>)	5%	12.5%				0%	kg
	03 04.62.00.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	5%	12.5%				0%	kg
	03 04.63.00.00	-- Nile Perch (<i>Lates niloticus</i>)	5%	12.5%				0%	kg
	03 04.69.00.00	-- Other	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :							
	03 04.71.00.00	-- Cord (<i>Gadius morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	12.5%				0%	kg
	03 04.72.00.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	5%	12.5%				0%	kg
	03 04.73.00.00	-- Coalfish (<i>Pollachius virens</i>)	5%	12.5%				0%	kg
	03 04.74.00.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	5%	12.5%				0%	kg
	03 04.75.00.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	5%	12.5%				0%	kg
	03 04.79.00.00	-- Other	5%	12.5%				0%	kg
		- Frozen fillets of other fish :							
	03 04.81.00.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Onchrhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	12.5%				0%	kg
	03 04.82.00.00	-- 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>)	5%	12.5%				0%	kg
	03 04.83.00.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	03 04.84.00.00	-- Swordfish (<i>Xiphias gladius</i>)	5%	12.5%				0%	kg
	03 04.85.00.00	-- Toothfish (<i>Dissostichus spp.</i>)	5%	12.5%				0%	kg
	03 04.86.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	12.5%				0%	kg
	03 04.87.00.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe- bellied bonito (<i>Euthynnus</i> <i>(Katsuwonus) pelamis</i>)	5%	12.5%				0%	kg
	03 04.89.00.00	-- Other - Other, frozen :	5%	12.5%				0%	kg
	03 04.91.00.00	-- Sword fish (<i>Xiphias gladius</i>)	5%	12.5%				0%	kg
	03 04.92.00.00	-- Toothfish (<i>Dissostichus spp.</i>)	5%	12.5%				0%	kg
	03 04.93.00.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus</i> <i>carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Amguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	5%	12.5%				0%	kg
	03 04.94.00.00	-- Alaska Pollack (<i>Theraga chalcogramma</i>)	5%	12.5%				0%	kg
	03 04.95.00.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theraga chalcogramma</i>)	5%	12.5%				0%	kg
	03 04.99.00.00	-- Other	5%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.05 (*1)		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.							
	03 05.10.00.00	- Flours, meals and pellets of fish, fit for human consumption	5%	12.5%				0%	kg
	03 05.20.00.00	- Livers and roes of fish, dried, smoked, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked :	20%	12.5%				0%	kg
	03 05.31.00.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	5%	12.5%				0%	kg
	03 05.32.00.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	5%	12.5%				0%	kg
	03 05.39.00.00	-- Other - Smoked fish, including fillets, other than edible fish offal :	5%	12.5%				0%	kg
	03 05.41.00.00	-- 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>salmon salar</i>) and Danube salmon (<i>Hucho hucho</i>)	5%	12.5%				0%	kg
	03 05.42.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	03 05.43.00.00	-- 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>)	5%	12.5%				0%	kg
	03 05.44.00.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	5%	12.5%				0%	kg
	03 05.49.00.00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked :	5%	12.5%				0%	kg
	03 05.51.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	12.5%				0%	kg
	03 05.59.00.00	-- Other - Fish, salted but not dried or smoked and fish in brine other than edible fish offal :	5%	12.5%				0%	kg
	03 05.61.00.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	5%	12.5%				0%	kg
	03 05.62.00.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	5%	12.5%				0%	kg
	03 05.63.00.00	-- Anchovies (<i>Engraulis spp.</i>)	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.06	(*) 03 05.64.00.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon iddellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	5%	12.5%				0%	kg
	03 05.69.00.00	-- Other - Fish fins, heads, tails, maws and other edible fish offal :	5%	12.5%				0%	kg
	03 05.71.00.00	-- Shark fins -- Fish heads, tails and maws :	5%	12.5%				0%	kg
	03 05.72.10.00	--- Cod head	5%	12.5%				0%	kg
	03 05.72.90.00	--- Other	5%	12.5%				0%	kg
	03 05.79.00.00	-- Other	5%	12.5%				0%	kg
		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.							
		- Frozen :							
(*)	03 06.11.00.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	03 06.12.00.00	-- Lobsters (<i>Homarus spp.</i>)	5%	12.5%				0%	kg
	03 06.14.00.00	-- Crabs	5%	12.5%				0%	kg
	03 06.15.00.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	5%	12.5%				0%	kg
	03 06.16.00.00	-- Cold-water shimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	5%	12.5%				0%	kg
	03 06.17.00.00	-- Other shrimps and prawns	5%	12.5%				0%	kg
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :							
		--- Flours, meals and pellets	5%	12.5%				0%	kg
		--- Other	5%	12.5%				0%	kg
		- Not frozen :							
	03 06.21.00.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	20%	12.5%				0%	kg
	03 06.22.00.00	-- Lobsters (<i>Homarus spp.</i>)	20%	12.5%				0%	kg
	03 06.24.00.00	-- Crabs	20%	12.5%				0%	kg
	03 06.25.00.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	5%	12.5%				0%	kg
	03 06.26.00.00	-- Cold-water shimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	5%	12.5%				0%	kg
	03 06.27.00.00	-- Other shrimps and prawns	5%	12.5%				0%	kg
		-- Other, including flours, meals and pellets of crustaceans, fit for human consumption :							
	03 06.29.10.00	--- Flours, meals and pellets	5%	12.5%				0%	kg
	03 06.29.90.00	--- Other	5%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.07 (*1)		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.							
		- Oysters :							
	03 07.11.00.00	-- Live, fresh or chilled	5%	12.5%				0%	kg
	03 07.19.00.00	-- Other	5%	12.5%				0%	kg
		- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :							
	03 07.21.00.00	-- Live, fresh or chilled	20%	12.5%				0%	kg
	03 07.29.00.00	-- Other	20%	12.5%				0%	kg
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :							
	03 07.31.00.00	-- Live, fresh or chilled	20%	12.5%				0%	kg
	03 07.39.00.00	-- Other	20%	12.5%				0%	kg
		- 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>) :							
	03 07.41.00.00	-- Live, fresh or chilled	20%	12.5%				0%	kg
	03 07.49.00.00	-- Other	20%	12.5%				0%	kg
		- Octopus (<i>Octopus spp.</i>) :							
	03 07.51.00.00	-- Live, fresh or chilled	20%	12.5%				0%	kg
	03 07.59.00.00	-- Other	20%	12.5%				0%	kg
	03 07.60.00.00	- Snails, other than sea snails	20%	12.5%				0%	kg

(*1)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
03.08	(*)	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>veneridae</i>) :							
	03 07.71.00.00	-- Live, fresh or chilled	20%	12.5%				0%	kg
	03 07.79.00.00	-- Other	20%	12.5%				0%	kg
		- Abalone (<i>Haliotis</i> spp.) :							
	03 07.81.00.00	-- Live, fresh or chilled	20%	12.5%				0%	kg
	03 07.89.00.00	-- Other	20%	12.5%				0%	kg
		- Other, including flours, meals and pellets, fit for human consumption :							kg
	03 07.91.00.00	-- Live, fresh or chilled	20%	12.5%				0%	
	03 07.99.00.00	-- Other	20%	12.5%				0%	kg
		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.							
		- Sea cucumbers (<i>Stichopus japonicas</i> , <i>Holothurioidea</i>) :							
	03 08.11.00.00	-- Live, fresh or chilled	5%	12.5%				0%	kg
	03 08.19.00.00	-- Other	5%	12.5%				0%	kg

(*)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>) :							
	03 08.21.00.00	-- Live, fresh or chilled	5%	12.5%				0%	kg
	03 08.29.00.00	-- Other	5%	12.5%				0%	kg
	03 08.30.00.00	- Jellyfish (<i>Rhopilema spp.</i>)	5%	12.5%				0%	kg
	0308.90.00.00	- Other							

(*)A permit is required from the Ministry of Fisheries under the Fisheries Act, 2002 (Act 625)

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 35.04).

Subheading Notes.

- 1.- For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. - For the purposes of subheading 0405.10, the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
04.01 (*1)		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.								
	04 01.10.00.00	- Of a fat content, by weight, not exceeding 1%	20%	12.5%				0%	kg	
	04 01.20.00.00	- Of a fat content, by weight, exceeding 1% but not exceeding 6%	20%	12.5%				0%	kg	
	04 01.40.00.00	- Of a fat content, by weight, exceeding 6% but not exceeding 10%	20%	12.5%				0%	kg	
	04 01.50.00.00	- Of a fat content, by weight, exceeding 10%	20%	12.5%				0%	kg	
	04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.							
			- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5% :							
		04 02.10.10.00	-- In packings of 25 kg or more	20%	12.5%				0%	kg
			-- In packings of less than 25 kg:							
		04 02.10.21.00	--- The sale of which is reserved exclusively for registered pharmacists	20%	12.5%				0%	kg
		04 02.10.29.00	--- Other	20%	12.5%				0%	kg
			- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5% :							
			-- Not containing added sugar or other sweetening matter :							
		04 02.21.10.00	--- In packings of 25 kg or more	20%	12.5%				0%	kg
	--- In packings less than 35 kg :									
04 02.21.21.00	---- The sale of which is reserved exclusively for registered pharmacists	20%	12.5%				0%	kg		
04 02.21.29.00	---- Other	20%	12.5%				0%	kg		

(*1) Commodities of this Chapter requires a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

(*1) A permit is required from the Radiation Protection Board under the Radiation Protection Instrument, 1993, L.I. 1599

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
04.03	(*)	-- Other:							
	04 02.29.10.00	--- In packings of 25 kg or more	20%	12.5%				0%	kg
		--- In packings of less than 25 kg :							
	04 02.29.21.00	---- The sale of which is reserved exclusively for registered pharmacists	20%	12.5%				0%	kg
	04 02.29.29.00	---- Other	20%	12.5%				0%	kg
		- Other :							
		-- Not containing added sugar or other sweetening matter :							
	04 02.91.10.00	--- In packings not less than 25 kg	20%	12.5%				0%	kg
	04 02.91.90.00	--- In packings less than 25 kg	20%	12.5%				0%	kg
	04 02.99.00.00	-- Other	20%	12.5%				0%	kg
		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.							
		- Yoghurt :							
	04 03.10.10.00	-- Natural	20%	12.5%				0%	kg
	04 03.10.20.00	-- Containing added fruit	20%	12.5%				0%	kg
	04 03.10.30.00	-- Containing added cocoa	20%	12.5%				0%	kg
	04 03.10.90.00	-- Other	20%	12.5%				0%	kg
		- Other :							
		-- Butter milk :							
	04 03.90.11.00	--- In powder form	20%	12.5%				0%	kg
04 03.90.19.00	--- Other	20%	12.5%				0%	kg	

(*) Commodities of this Chapter requires a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

(*) A permit is required from the Radiation Protection Board under the Radiation Protection Instrument, 1993, L.I. 159

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)		-- Other :							
04.04	04 03.90.91.00	--- In powder form	20%	12.5%				0%	kg
	04 03.90.99.00	--- Other	20%	12.5%				0%	kg
		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.							
04.05	04 04.10.00.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	20%	12.5%				0%	kg
	04 04.90.00.00	- Other	20%	12.5%				0%	kg
		Butter and other fats and oils derived from milk; dairy spreads.							
04.06	04 05.10.00.00	- Butter	20%	12.5%				0%	kg
	04 05.20.00.00	- Dairy spreads	20%	12.5%				0%	kg
		- Other :							
	04 05.90.10.00	-- Butter fat and butter oil	20%	12.5%				0%	kg
	04 05.90.90.00	-- Other	20%	12.5%				0%	kg
		Cheese and curd.							
	04 06.10.00.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	20%	12.5%				0%	kg
	04 06.20.00.00	- Grated or powdered cheese, of all kinds	20%	12.5%				0%	kg
	04 06.30.00.00	- Processed cheese, not grated or powdered	20%	12.5%				0%	kg
	04 06.40.00.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium Roqueforti</i>	20%	12.5%				0%	kg
	04 06.90.00.00	- Other cheese	20%	12.5%				0%	kg

(*) Commodities of this Chapter requires a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

(*) A permit is required from the Radiation Protection Board under the Radiation Protection Instrument, 1993, L.I. 1599

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
04.07 (*)		Birds' eggs, in shell, fresh, preserved or cooked.							
	04 07.11.00.00	- Fertilised eggs for incubation: -- Of fowls of the species <i>Gallus domesticus</i>	20%	12.5%				0%	kg
	04 07.19.00.00	-- Other	20%	12.5%				0%	kg
	04 07.21.00.00	- Other fresh eggs : -- Of fowls of the species <i>Gallus domesticus</i>	20%	12.5%				0%	kg
	04 07.29.00.00	-- Other	20%	12.5%				0%	kg
	04 07.90.00.00	- Others	20%	12.5%				0%	kg
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.							
	04 08.11.00.00	- Egg yolks : -- Dried	20%	12.5%				0%	kg
	04 08.19.00.00	-- Other	20%	12.5%				0%	kg
	04 08.91.00.00	- Other : -- Dried	20%	12.5%				0%	kg
	04 08.99.00.00	-- Other	20%	12.5%				0%	kg
04.09	04 09.00.00.00	Natural honey.	20%	12.5%				0%	kg
04.10 (*)	04 10.00.00.00	Edible products of animal origin, not elsewhere specified or included.	20%	12.5%				0%	kg

(*) Commodities of this Chapter requires a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

(*) A permit is required from the Radiation Protection Board under the Radiation Protection Instrument, 1993, L.I. 1599

Chapter 5
(*)
**Products of animal origin,
not elsewhere specified or included**

Notes.

1.- This Chapter does not cover :

- 1 Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading 96.03).

2.- For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3.- Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4.- Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
05.01	05 01.00.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	20%	12.5%				0%	kg
05.02 (*1)		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.							
	05 02.10.00.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	20%	12.5%				0%	kg
	05 02.90.00.00	- Other	20%	12.5%				0%	kg
[05.03]									

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
05.04 (*)	05 04.00.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	20%	12.5%				0%	kg
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.							
	05 05.10.00.00	- Feathers of a kind used for stuffing; down	20%	12.5%				0%	kg
(*)	05 05.90.00.00	- Other	20%	12.5%				0%	kg
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.							
	05 06.10.00.00	- Ossein and bones treated with acid	20%	12.5%				0%	kg
	05 06.90.00.00	- Other	20%	12.5%				0%	kg
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.							
		- Ivory; ivory powder and waste :							
(*)	05 07.10.10.00	-- The tusks of the elephant	20%	12.5%				0%	kg
(*)	05 07.10.90.00	-- Other ivory including powder and waste	20%	12.5%				0%	kg
	05 07.90.00.00	- Other	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
05.08 (*)	05 08.00.00.00	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.	20%	12.5%				0%	kg
[05.09]									
05.10 (*)	05 10.00.00.00	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.	20%	12.5%				0%	kg
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.							
	05 11.10.00.00	- Bovine semen	0%	0%				0%	kg
		- Other :							
(*)	05 11.91.00.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	20%	12.5%				0%	kg
(*)	05 11.99.00.00	-- Other	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
(*)	06 01.10.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	20%	12.5%				0%	u
(*)	06 01.20.00.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	20%	12.5%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.							
(*)	06 02.10.00.00	- Unrooted cuttings and slips	20%	12.5%				0%	u
(*)	06 02.20.00.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	20%	12.5%				0%	u
	06 02.30.00.00	- Rhododendrons and azaleas, grafted or not	20%	12.5%				0%	u
	06 02.40.00.00	- Roses, grafted or not	20%	12.5%				0%	u
(*)	06 02.90.00.00	- Other	20%	12.5%				0%	kg
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 :							
	06 03.11.00.00	-- Roses	20%	12.5%				0%	kg
	06 03.12.00.00	-- Carnations	20%	12.5%				0%	kg
	06 03.13.00.00	-- Orchids	20%	12.5%				0%	kg
	06 03.14.00.00	-- Chrysanthemums	20%	12.5%				0%	kg
	06 03.15.00.00	-- Lillies (<i>Lilium spp.</i>)	20%	12.5%				0%	kg
	06 03.19.00.00	-- Other	20%	12.5%				0%	kg
	06 03.90.00.00	- Other	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
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.							
	06 04.20.00.00	- Fresh	20%	12.5%				0%	kg
	06 04.90.00.00	- Other	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Chapter 7
(*)
Edible vegetables and certain roots and tubers

Section II
Chapter 7
Notes
07.01/04₁

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:
 - 12 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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
07.01		Potatoes, fresh or chilled.							
	07 01.10.00.00	- Seed	0%	0%				0%	kg
	07 01.90.00.00	- Other	20%	12.5%				0%	kg
07.02	07 02.00.00.00	Tomatoes, fresh or chilled.	20%	12.5%				0%	kg
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.							
	07 03.10.00.00	- Onions and shallots	20%	12.5%				0%	kg
	07 03.20.00.00	- Garlic	20%	12.5%				0%	kg
	07 03.90.00.00	- Leeks and other alliaceous vegetables	20%	12.5%				0%	kg
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.							
	07 04.10.00.00	- Cauliflowers and headed broccoli	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
07.05	07 04.20.00.00	- Brussels sprouts	20%	12.5%				0%	kg
	07 04.90.00.00	- Other	20%	12.5%				0%	kg
		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.							
		- Lettuce :							
	07 05.11.00.00	-- Cabbage lettuce (head lettuce)	20%	12.5%				0%	kg
	07 05.19.00.00	-- Other	20%	12.5%				0%	kg
		- Chicory :							
	07 05.21.00.00	-- Witloof chicory (<i>Cichorium intybus var. Foliosum</i>)	20%	12.5%				0%	kg
07.06	07 05.29.00.00	-- Other	20%	12.5%				0%	kg
		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.							
	07 06.10.00.00	- Carrots and turnips	20%	12.5%				0%	kg
	07 06.90.00.00	- Other	20%	12.5%				0%	kg
07.07	07 07.00.00.00	Cucumbers and gherkins, fresh or chilled.	20%	12.5%				0%	kg
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.							
	07 08.10.00.00	- Peas (<i>Pisum sativum</i>)	20%	12.5%				0%	kg
	07 08.20.00.00	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	20%	12.5%				0%	kg
	07 08.90.00.00	- Other leguminous vegetables	20%	12.5%				0%	kg
07.09		Other vegetables, fresh or chilled.							
	07 09.20.00.00	- Asparagus	20%	12.5%				0%	kg
	07 09.30.00.00	- Aubergines (egg-plants)	20%	12.5%				0%	kg
	07 09.40.00.00	- Celery other than celeriac	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
07.10	07 09.51.00.00	- Mushrooms and truffles : -- Mushrooms of the genus <i>Agaricus</i>	20%	12.5%				0%	kg
	07 09.59.00.00	-- Other	20%	12.5%				0%	kg
	07 09.60.00.00	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	20%	12.5%				0%	kg
	07 09.70.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	12.5%				0%	kg
		- Other :							
	07 09.91.00.00	-- Globe artichokes	20%	12.5%				0%	kg
	07 09.92.00.00	-- Olives	20%	12.5%				0%	kg
	07 09.93.00.00	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	20%	12.5%				0%	kg
		-- Other :							
	07 09.99.10.00	--- Sweet corn	20%	12.5%				0%	kg
	07 09.99.90.00	--- Other	20%	12.5%				0%	kg
		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.							
	07 10.10.00.00	- Potatoes	20%	12.5%				0%	kg
		- Leguminous vegetables, shelled or unshelled :							
	07 10.21.00.00	-- Peas (<i>Pisum sativum</i>)	20%	12.5%				0%	kg
	07 10.22.00.00	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	20%	12.5%				0%	kg
	07 10.29.00.00	-- Other	20%	12.5%				0%	kg
	07 10.30.00.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
07.11	07 10.40.00.00	- Sweet corn	20%	12.5%				0%	kg
	07 10.80.00.00	- Other vegetables	20%	12.5%				0%	kg
	07 10.90.00.00	- Mixtures of vegetables	20%	12.5%				0%	kg
		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.							
	07 11.20.00.00	- Olives	20%	12.5%				0%	kg
	07 11.40.00.00	- Cucumbers and gherkins	20%	12.5%				0%	kg
		- Mushrooms and truffles :							
	07 11.51.00.00	-- Mushrooms of the genus <i>Agaricus</i>	20%	12.5%				0%	kg
	07 11.59.00.00	-- Other	20%	12.5%				0%	kg
	07 11.90.00.00	- Other vegetables; mixtures of vegetables	20%	12.5%				0%	kg
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.							
	07 12.20.00.00	- Onions	20%	12.5%				0%	kg
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), Jelly fungi (<i>Tremella spp.</i>) and truffles :							
	07 12.31.00.00	-- Mushrooms of the genus <i>Agaricus</i>	20%	12.5%				0%	kg
	07 12.32.00.00	-- Wood ears (<i>Auricularia spp.</i>)	20%	12.5%				0%	kg
	07 12.33.00.00	-- Jelly fungi (<i>Tremella spp.</i>)	20%	12.5%				0%	kg
	07 12.39.00.00	-- Other	20%	12.5%				0%	kg
	07 12.90.00.00	- Other vegetables; mixtures of vegetables	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split. - Peas (<i>Pisum sativum</i>) :							
	07 13.10.10.00	-- Seeds	0%	0%				0%	kg
	07 13.10.90.00	-- Other	20%	12.5%				0%	kg
		- Chickpeas (garbanzos) :							
	07 13.20.10.00	-- Seeds	0%	0%				0%	kg
	07 13.20.90.00	-- Other	20%	12.5%				0%	kg
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) : -- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna 46quine</i> 46 (L.) Wilczek :							
	07 13.31.10.00	--- Seeds	0%	0%				0%	kg
	07 13.31.90.00	--- Other	20%	12.5%				0%	kg
		-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) :							
	07 13.32.10.00	--- Seeds	0%	0%				0%	kg
	07 13.32.90.00	--- Other	20%	12.5%				0%	kg
		-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) :							
	07 13.33.10.00	--- Seeds	0%	0%				0%	kg
07 13.33.90.00	--- Other	20%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Expor t Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		-- Bambara beans (<i>Vigna subterranean</i>) or <i>Voandzeia substerranea</i>) :							
	07 13.34.10.00	--- Seeds	0%	0%				0%	kg
	07 13.34.90.00	--- Other	20%	12.5%				0%	kg
		-- Cow peas (<i>Vigna unguiculata</i>) :							
	07 13.35.10.00	--- Seeds	0%	0%				0%	kg
	07 13.35.90.00	--- Other	20%	12.5%				0%	kg
	07 13.39.00.00	-- Other	20%	12.5%				0%	kg
		- Lentils :							
	07 13.40.10.00	-- Seeds	0%	0%				0%	kg
	07 13.40.90.00	-- Other	20%	12.5%				0%	kg
		- Broad beans (<i>Vicia faba</i> var. <i>Major</i>) and horse beans (<i>Vicia faba</i> var. <i>47quine</i> , <i>Vicia faba</i> var. <i>Minor</i>) :							
	07 13.50.10.00	-- Seeds	0%	0%				0%	kg
	07 13.50.90.00	-- Other	20%	12.5%				0%	kg
		- Pigeon peas (<i>Cajanus cajan</i>) :							
	07 13.60.10.00	-- Seeds	0%	0%				0%	kg
	07 13.60.90.00	-- Other	20%	12.5%				0%	kg
	07 13.90.00.00	- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Expor t Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	07 14.10.00.00	- Manioc (cassava)	20%	12.5%				0%	kg
	07 14.20.00.00	- Sweet potatoes	20%	12.5%				0%	kg
	0714.30.00.00	- Yams (<i>Dioscorea spp.</i>)	20%	12.5%				0%	kg
	0714.40.00.00	- Taro (<i>Colocasia spp.</i>)	20%	12.5%				0%	kg
	0714.50.00.00	- Yautia (<i>Xanthosoma spp.</i>)	20%	12.5%				0%	kg
	07 14.90.00.00	- Other	20%	12.5%				0%	kg

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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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.							
		- Coconuts :							
	08 01.11.00.00	-- Desiccated	20%	12.5%				0%	kg
	0801.12.00.00	-- In the inner shell (<i>endocarp</i>)							
	08 01.19.00.00	-- Other	20%	12.5%				0%	kg
		- Brazil nuts :							
	08 01.21.00.00	-- In shell	20%	12.5%				0%	kg
	08 01.22.00.00	-- Shelled	20%	12.5%				0%	kg
		- Cashew nuts :							
	08 01.31.00.00	-- In shell	20%	12.5%				0%	kg
	08 01.32.00.00	-- Shelled	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.							
		- Almonds :							
	08 02.11.00.00	-- In shell	20%	12.5%				0%	kg
	08 02.12.00.00	-- Shelled	20%	12.5%				0%	kg
		- Hazelnuts or filberts (<i>Corylus spp.</i>) :							
	08 02.21.00.00	-- In shell	20%	12.5%				0%	kg
	08 02.22.00.00	-- Shelled	20%	12.5%				0%	kg
		- Walnuts :							
	08 02.31.00.00	-- In shell	20%	12.5%				0%	kg
	08 02.32.00.00	-- Shelled	20%	12.5%				0%	kg
		- Chestnuts (<i>Castanea spp.</i>) :							
	08 02.41.00.00	-- In shell	20%	12.5%				0%	kg
	08 02.42.00.00	-- Shelled	20%	12.5%				0%	kg
		- Pistachios :							
	08 02.51.00.00	-- In shell	20%	12.5%				0%	kg
	08 02.52.00.00	-- Shelled	20%	12.5%				0%	kg
		- Macadamia nuts :							
	08 02.61.00.00	-- In shell	20%	12.5%				0%	kg
	08 02.62.00.00	-- Shelled	20%	12.5%				0%	kg
	08 02.70.00.00	- Kola nuts (<i>Cola spp.</i>)	20%	12.5%				0%	kg
	08 02.80.00.00	- Areca nuts	20%	12.5%				0%	kg
	08 02.90.00.00	- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
08.03		Bananas, including plantain, fresh or dried.							
		- Plantains :							
	08 03.10.10.00	-- Fresh	20%	12.5%				0%	kg
	08 03.10.20.00	-- Dried	20%	12.5%				0%	kg
		- Other :							
	08 03.90.10.00	-- Fresh	20%	12.5%				0%	kg
	08 03.90.20.00	-- Dried	20%	12.5%				0%	kg
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.							
	08 04.10.00.00	- Dates	20%	12.5%				0%	kg
	08 04.20.00.00	- Figs	20%	12.5%				0%	kg
	08 04.30.00.00	- Pineapples	20%	12.5%				0%	kg
	08 04.40.00.00	- Avocados	20%	12.5%				0%	kg
		- Guavas, mangoes and mangosteens :							
	08 04.50.10.00	-- Mangoes	20%	12.5%				0%	kg
	08 04.50.90.00	-- Other	20%	12.5%				0%	kg
08.05		Citrus fruit, fresh or dried.							
	08 05.10.00.00	- Oranges	20%	12.5%				0%	kg
	08 05.20.00.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	20%	12.5%				0%	kg
	08 05.40.00.00	- Grapefruit, including pomelos	20%	12.5%				0%	kg
	08 05.50.00.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	20%	12.5%				0%	kg
	08 05.90.00.00	- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
08.06		Grapes, fresh or dried.								
	08 06.10.00.00	- Fresh	20%	12.5%				0%	kg	
	08 06.20.00.00	- Dried	20%	12.5%				0%	kg	
08.07		Melons (including watermelons) and papaws (papayas), fresh.								
		- Melons (including watermelons) :								
	08 07.11.00.00	-- Watermelons	20%	12.5%				0%	kg	
	08 07.19.00.00	-- Other	20%	12.5%				0%	kg	
	08 07.20.00.00	- Papaws (papayas)	20%	12.5%				0%	kg	
	08.08		Apples, pears and quinces, fresh.							
08 08.10.00.00		- Apples	20%	12.5%				0%	kg	
08 08.30.00.00		- Pears	20%	12.5%				0%	kg	
	08 08.40.00.00	- Quinces	20%	12.5%				0%	kg	
	08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.							
		08 09.10.00.00	- Apricots	20%	12.5%				0%	kg
		- Cherries :								
	08 09.21.00.00	-- Sour cherries (<i>Prunus cerasus</i>)	20%	12.5%				0%	kg	
	08 09.29.00.00	-- Other	20%	12.5%				0%	kg	
	08 09.30.00.00	- Peaches, including nectarines	20%	12.5%				0%	kg	
	08 09.40.00.00	- Plums and sloes	20%	12.5%				0%	kg	
	08.10		Other fruit, fresh.							
		08 10.10.00.00	- Strawberries	20%	12.5%				0%	kg
08 10.20.00.00		- Raspberries, blackberries, mulberries and loganberries	20%	12.5%				0%	kg	
	0810.30.00.00	- Black, White or red currants and gooseberries	20%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
08.11	08 10.40.00.00	- Cran berries, bilberries and other fruits of the genus <i>Vaccinium</i>	20%	12.5%				0%	kg
	08 10.50.00.00	- Kiwifruit	20%	12.5%				0%	kg
	08 10.60.00.00	- Durians	20%	12.5%				0%	kg
	08 10.70.00.00	- Persimmons	20%	12.5%				0%	kg
	08 10.90.00.00	- Other	20%	12.5%				0%	kg
08.12		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.							
	08 11.10.00.00	- Strawberries	20%	12.5%				0%	kg
	08 11.20.00.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	20%	12.5%				0%	kg
	08 11.90.00.00	- Other	20%	12.5%				0%	kg
08.13		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.							
	08 12.10.00.00	- Cherries	20%	12.5%				0%	kg
	08 12.90.00.00	- Other	20%	12.5%				0%	kg
		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.							
	08 13.10.00.00	- Apricots	20%	12.5%				0%	kg
	08 13.20.00.00	- Prunes	20%	12.5%				0%	kg
	08 13.30.00.00	- Apples	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
08.14	08 13.40.10.00	- Other fruit : -- Tamarind	20%	12.5%				0%	kg
	08 13.40.90.00	-- Other	20%	12.5%				0%	kg
	08 13.50.00.00	- Mixtures of nuts or dried fruits of this Chapter	20%	12.5%				0%	kg
	08 14.00.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	20%	12.5%				0%	kg

(*) Fresh and dried commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Chapter 9
(*)
Coffee, tea, maté and spices

Section II
Chapter 9
Notes
09.01₁

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.							
		- Coffee, not roasted :							
		-- Not decaffeinated :							
		--- Arabica:							
	09 01.11.11.00	---- Cherry-red	20%	12.5%				0%	kg
	09 01.11.12.00	---- Extra-prima, prima, superior	20%	12.5%				0%	kg
	09 01.11.13.00	---- Normal, small, very small sized	20%	12.5%				0%	kg
	09 01.11.19.00	---- Other	20%	12.5%				0%	kg
		--- Robusta :							
	09 01.11.21.00	---- Cherry-red	20%	12.5%				0%	kg
	09 01.11.22.00	---- Extra-prima, prima, superior excellent grade zero	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Expor t Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	09 01.11.23.00	---- Extra prima, normal excellent, small, very small sized grade four	20%	12.5%				0%	kg
	09 01.11.24.00	---- Normal extra prima, small, very small sized grade two	20%	12.5%				0%	kg
		---- Extra prima, prima, superior :							
	09 01.11.25.10	---- Grade one	20%	12.5%				0%	kg
	09 01.11.25.20	---- Grade two	20%	12.5%				0%	kg
	09 01.11.25.90	---- Grade three	20%	12.5%				0%	kg
		---- Normal, small, very small sized :							
	09 01.11.26.10	---- Grade one	20%	12.5%				0%	kg
	09 01.11.26.20	---- Grade three	20%	12.5%				0%	kg
	09 01.11.26.30	---- Grade four	20%	12.5%				0%	kg
	09 01.11.26.90	---- Other	20%	12.5%				0%	kg
	09 01.11.27.00	---- Green coffee broken	20%	12.5%				0%	kg
	09 01.11.28.00	---- Black coffee	20%	12.5%				0%	kg
	09 01.11.29.00	---- Other	20%	12.5%				0%	kg
		--- Arabusta :							
	09 01.11.31.00	---- Cherry-red	20%	12.5%				0%	kg
	09 01.11.32.00	---- Extra-prima, prima, superior	20%	12.5%				0%	kg
	09 01.11.33.00	---- Normal, small, very small sized	20%	12.5%				0%	kg
	09 01.11.34.00	---- Other	20%	12.5%				0%	kg
		--- Liberica :							
	09 01.11.41.00	---- Cherry-red	20%	12.5%				0%	kg
	09 01.11.42.00	---- Extra-prima, prima, superior	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Headin g	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Expor t Duty		
			Impor t Duty	VAT		Import Excise	Overag e Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
09.02	09 01.11.43.00	---- Normal, small, very small sized	20%	12.5%				0%	kg	
	09 01.11.44.00	---- Other	20%	12.5%				0%	kg	
		--- Other types :								
	09 01.11.51.00	---- Cherry-red	20%	12.5%				0%	kg	
	09 01.11.52.00	---- Extra-prima, prima, superior	20%	12.5%				0%	kg	
	09 01.11.53.00	---- Normal, small, very small sized	20%	12.5%				0%	kg	
	09 01.11.54.00	---- Other	20%	12.5%				0%	kg	
		-- Decaffeinated :								
	09 01.12.10.00	--- Robusta	20%	12.5%				0%	kg	
	09 01.12.20.00	--- Arabusta	20%	12.5%				0%	kg	
	09 01.12.90.00	--- Other	20%	12.5%				0%	kg	
		- Roasted Coffee :								
		-- Not decaffeinated :								
	09 01.21.10.00	--- Uncrushed	20%	12.5%				0%	kg	
	09 01.21.20.00	--- Crushed	20%	12.5%				0%	kg	
		-- Decaffeinated :								
	09 01.22.10.00	--- Uncrushed	20%	12.5%				0%	kg	
	09 01.22.90.00	--- Crushed	20%	12.5%				0%	kg	
	09 01.90.00.00	- Other	20%	12.5%				0%	kg	
		Tea, whether or not flavoured.								
		09 02.10.00.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	20%	12.5%				0%	kg
		09 02.20.00.00	- Other green tea (not fermented)	20%	12.5%				0%	kg
		09 02.30.00.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	20%	12.5%				0%	kg
		09 02.40.00.00	- Other black tea (fermented) and other partly fermented tea	20%	12.5%				0%	kg
09.03	09 03.00.00.00	Maté.	20%	12.5%				0%	kg	

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
09.04		Pepper of the genus <i>Piper</i> , dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .							
		- Pepper :							
	09 04.11.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 04.12.00.00	-- Crushed or ground	20%	12.5%				0%	kg
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :							
09.05	0904.21.00.00	-- Dried, neither crushed nor ground	20%	12.5%				0%	kg
	0904.22.00.00	-- Crushed or ground".	20%	12.5%				0%	kg
		Vanilla.							kg
	09 05.10.00.00	- Neither crushed nor ground	20%	12.5%				0%	kg
	09 05.20.-0.00	- Crushed or ground.	20%	12.5%				0%	kg
09.06		Cinnamon and cinnamon-tree flowers.							
		- Neither crushed nor ground :							
	09 06.11.00.00	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	20%	12.5%				0%	kg
	09 06.19.00.00	-- Other	20%	12.5%				0%	kg
	09 06.20.00.00	- Crushed or ground	20%	12.5%				0%	kg
09.07		Cloves (whole fruit, cloves and stems).							
	09 07.10.00.00	- Neither crushed nor ground	20%	12.5%				0%	kg
	09 07.20.00.00	- Crushed or ground.	20%	12.5%				0%	kg
09.08		Nutmeg, mace and cardamoms.							
		- Nutmeg :							
	09 08.11.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 08.12.00.00	-- Crushed or ground	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
09.09		- Mace :							
	09 08.21.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 08.22.00.00	-- Crushed or ground	20%	12.5%				0%	kg
		- Cardamoms :							
	09 08.31.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 08.32.00.00	-- Crushed or ground	20%	12.5%				0%	kg
		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.							
		- Seeds of coriander:							
	09 09.21.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 09.22.00.00	-- Crushed or ground	20%	12.5%				0%	kg
09.10		- Seeds of cumin :							
	09 09.31.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 09.32.00.00	-- Crushed or ground	20%	12.5%				0%	kg
		- Seeds of anise, badian, caraway or fennel; juniper berries :							
	0909.61.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 09.62.00.00	-- Crushed or ground	20%	12.5%				0%	kg
		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.							
		- Ginger :							
	09 10.11.00.00	-- Neither crushed nor ground	20%	12.5%				0%	kg
	09 10.12.00.00	-- Crushed or ground	20%	12.5%				0%	kg
	09 10.20.00.00	- Saffron	20%	12.5%				0%	kg
	09 10.30.00.00	- Turmeric (curcuma)	20%	12.5%				0%	kg
		- Other spices :							
	09 10.91.00.00	-- Mixtures referred to in Note 1(b) to this Chapter	20%	12.5%				0%	kg
09 10.99.00.00	-- Other	20%	12.5%				0%	kg	

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

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.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
10.01		Wheat and meslin.							
		- Durum wheat :							
	10 01.11.00.00	-- Seed	0%	12.5%				0%	kg
	10 01.19.00.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	10 01.91.00.00	-- Seed	0%	12.5%				0%	kg
	10 01.99.00.00	-- Other	20%	12.5%				0%	kg
10.02		Rye.							
	10 02.10.00.00	- Seed	0%	12.5%				0%	kg
	10 02.90.00.00	- Other	20%	12.5%				0%	kg
10.03		Barley.							
	10 03.10.00.00	- Seed	0%	12.5%				0%	kg
	10 03.90.00.00	- Other	20%	12.5%				0%	kg
10.04		Oats.							
	10 04.10.00.00	- Seed	0%	12.5%				0%	kg
	10 04.90.00.00	- Other	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
10.05		Maize (corn).							
(*)	10 05.10.00.00	- Seed	0%	0%				0%	kg
	10 05.90.00.00	- Other	20%	12.5%				0%	kg
10.06		Rice.							
		- Rice in the husk (paddy or rough) :							
(*)	10 06.10.10.00	-- Seed	0%	0%				0%	kg
	10 06.10.90.00	-- Other	20%	12.5%				0%	kg
	10 06.20.00.00	- Husked (brown) rice	20%	12.5%				0%	kg
		- Semi-milled or wholly milled rice whether or not polished or glazd:							
	10 06.30.10.00	-- In packings of more than 5 kg or in bulk	20%	12.5%				0%	kg
	10 06.30.90.00	-- In packings of 5 kg or less	20%	12.5%				0%	kg
	10 06.40.00.00	- Broken rice	20%	12.5%				0%	kg
10.07		Grain Sorghum.							
	10 07.10.00.00	- Seed	0%	0%				0%	kg
	10 07.90.00.00	- Other	20%	12.5%				0%	kg
10.08		Bucktwheat, millet and canary seeds; other cereals.							
	10 08.10.00.00	- Buckwheat	20%	12.5%				0%	kg
		- Millet :							
	10 08.21.00.00	-- Seed	0%	0%				0%	kg
	10 08.29.00.00	-- Other	20%	12.5%				0%	kg
	10 08.30.00.00	- Canary seeds	20%	12.5%				0%	kg
	10 08.40.00.00	- Fonio (<i>Digitaria spp.</i>)	20%	12.5%				0%	kg
	10 08.50.00.00	- Quinoa (<i>Chenopodium quinoa</i>)	20%	12.5%				0%	kg
	10 08.60.00.00	- Triticale	20%	12.5%				0%	kg
	10 08.90.00.00	- Other cereals	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Chapter 11

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

Notes.

1.- This Chapter does not cover :

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of headings 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
11.01	11 01.00.00.00	Wheat or meslin flour.	20%	12.5%				0%	kg
11.02		Cereal flours other than of wheat or meslin.							
	11 02.20.00.00	- Maize (corn) flour	20%	12.5%				0%	kg
		- Other :							
	11 02.90.10.00	-- Of millet or sorghum	20%	12.5%				0%	kg
	11 02.90.90.00	-- Of other cereals	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
11.03		Cereal groats, meal and pellets.							
		- Groats and meal :							
	11 03.11.00.00	-- Of wheat	20%	12.5%				0%	kg
	11 03.13.00.00	-- Of maize (corn)	20%	12.5%				0%	kg
	11 03.19.00.00	-- Of other cereals	20%	12.5%				0%	kg
	11 03.20.00.00	- Pellets	20%	12.5%				0%	kg
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 :							
	11 04.12.00.00	-- Of oats	20%	12.5%				0%	kg
	11 04.19.00.00	-- Of other cereals	20%	12.5%				0%	kg
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :							
	11 04.22.00.00	-- Of oats	20%	12.5%				0%	kg
	11 04.23.00.00	-- Of maize (corn)	20%	12.5%				0%	kg
	11 04.29.00.00	-- Of other cereals	20%	12.5%				0%	kg
	11 04.30.00.00	- Germ of cereals, whole, rolled, flaked or ground	20%	12.5%				0%	kg
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.							
	11 05.10.00.00	- Flour, meal and powder	20%	12.5%				0%	kg
	11 05.20.00.00	- Flakes, granules and pellets	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	11 06.10.00.00	- Of the dried leguminous vegetables of heading 07.13	20%	12.5%				0%	kg
		- Of sago or of roots or tubers of heading 07.14 :							
		-- Of cassava :							
	11 06.20.11.00	--- Flour and powder	20%	12.5%				0%	kg
	11 06.20.12.00	--- Meal/Dough	20%	12.5%				0%	kg
	11 06.20.20.00	-- Of yam	20%	12.5%				0%	kg
		-- Other :							
	11 06.20.91.00	--- Cocoyam flour	20%	12.5%				0%	kg
	11 06.20.99.00	--- Other	20%	12.5%				0%	kg
		- Of the products of Chapter 8 :							
	11 06.30.10.00	-- Plantain flour	20%	12.5%				0%	kg
	11 06.30.90.00	-- Other	20%	12.5%				0%	kg
11.07		Malt, whether or not roasted.							
	11 07.10.00.00	- Not roasted	10%	12.5%				0%	kg
	11 07.20.00.00	- Roasted	10%	12.5%				0%	kg
11.08		Starches; inulin.							
		- Starches :							
		-- Wheat starch :							
	11 08.11.10.00	--- Pharmaceutical grade	10%	12.5%				0%	kg
	11 08.11.90.00	--- Other	10%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
11.09		-- Maize (corn) starch :							
	11 08.12.10.00	--- Pharmaceutical grade	10%	12.5%				0%	kg
	11 08.12.90.00	--- Other	10%	12.5%				0%	kg
		-- Potato starch :							
	11 08.13.10.00	--- Pharmaceutical grade	10%	12.5%				0%	kg
	11 08.13.90.00	--- Other	10%	12.5%				0%	kg
		-- Manioc (cassava) starch :							
	11 08.14.10.00	---- Pharmaceutical grade	10%	12.5%				0%	kg
	11 08.14.90.00	--- Other	10%	12.5%				0%	kg
		-- Other starches :							
	11 08.19.10.00	--- Pharmaceutical grade	10%	12.5%				0%	kg
	11 08.19.90.00	--- Other	10%	12.5%				0%	kg
	11 08.20.00.00	-Inulin	10%	12.5%				0%	kg
	11 09.00.00.00	Wheat gluten, whether or not dried.	10%	12.5%				0%	kg

(*) Commodities of this Chapter require a phytosanitary certificate from the Plant Protection and Regulatory Services Division of the Ministry of Food and Agriculture.

Chapter 12

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

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
12.01		Soya beans, whether or not broken							
	12 01.10.00.00	- Seed	10%	12.5%				0%	kg
	12.01.90.00.00	- Other	10%	12.5%				0%	kg
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.							
	12 02.30.00.00	- Seed	10%	12.5%				0%	kg
		- Other :							
		-- In shell:							
	12 02.41.10.00	--- Used for manufacturing oil	10%	12.5%				0%	kg
	12 02.41.90.00	--- Other	10%	12.5%				0%	kg
		-- Shelled, whether or not broken :	10%	12.5%				0%	kg
	12 02.42.10.00	--- Used for manufacturing oil	10%	12.5%				0%	kg
	12 02.42.90.00	--- Other	10%	12.5%				0%	kg
12.03	12 03.00.00.00	Copra.	10%	12.5%				0%	kg
12.04	12 04.00.00.00	Linseed, whether or not broken.	10%	12.5%				0%	kg
12.05		Rape or colza seeds, whether or not broken.							
	12 05.10.00.00	- Low erucic acid rape or colza seeds	10%	12.5%				0%	kg
	12 05.90.00.00	- Other	10%	12.5%				0%	kg
12.06	12 06.00.00.00	Sunflower seeds, whether or not broken.	10%	12.5%				0%	kg
12.07		Other oil seeds and oleaginous fruits, whether or not broken.							
	12 07.10.00.00	- Palm nuts and kennels	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission. (*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
12.08		- Cotton seeds :							
	12 07.21.00.00	-- Seeds	10%	12.5%				0%	kg
	12 07.29.00.00	-- Other	10%	12.5%				0%	kg
	12 07.30.00.00	- Castor oil seeds	10%	12.5%				0%	kg
	12 07.40.00.00	- Sesamum seeds	10%	12.5%				0%	kg
	12 07.50.00.00	- Mustard seeds	10%	12.5%				0%	kg
	12 07.60.00.00	- Safflower seeds	10%	12.5%				0%	kg
	12 07.70.00.00	- Melon seeds	10%	12.5%				0%	kg
		- Other :							
	12 07.91.00.00	-- Poppy seeds	10%	12.5%				0%	kg
12.09		-- Other :							
	12 07.99.10.00	--- Shea nuts (karate nuts)	10%	12.5%				0%	kg
	12 07.99.90.00	--- Other	10%	12.5%				0%	kg
		Flour and meals of oil seeds or oleaginous fruits, other than those of mustard.							
	12 08.10.00.00	- Of soya beans	10%	12.5%				0%	kg
	12 08.90.00.00	- Other	10%	12.5%				0%	kg
		Seeds, fruits and spores, of a kind used for sowing.							
	12 09.10.00.00	- Sugar beet seeds	0%	0%				0%	kg
		- Seeds of forage plants :							
	12 09.21.00.00	-- Lucerne (alfalfa) seeds	0%	0%				0%	kg
12 09.22.00.00	-- Clover (Trifolium spp.) seeds	0%	0%				0%	kg	
12 09.23.00.00	-- Fescue seeds	0%	0%				0%	kg	
12 09.24.00.00	-- Kentucky blue grass (Poa pratensis l.) seeds	0%	0%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
12.10	12 09.25.00.00	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0%	0%				0%	kg
	12 09.29.00.00	-- Other	0%	0%				0%	kg
	12 09.30.00.00	- Seeds of herbaceous plants cultivated principally for their flowers	0%	0%				0%	kg
		- Other :							
	12 09.91.00.00	-- Vegetable seeds	0%	0%				0%	kg
	12 09.99.00.00	-- Other	0%	0%				0%	kg
		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.							
	12 10.10.00.00	- Hop cones, neither ground nor powdered nor in the form of pellets	10%	12.5%				0%	kg
	12 10.20.00.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	10%	12.5%				0%	kg
		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.							
(*)	12 11.20.00.00	- Ginseng roots	10%	12.5%				0%	kg
(*)(*)	12 11.30.00.00	- Coca leaf	10%	12.5%				0%	kg
(*)	12 11.40.00.00	- Poppy straw	10%	12.5%				0%	kg
		- Other :							
(*)(*)	12 11.90.10.00	-- Pyrethrum	10%	12.5%				0%	kg
(*)(*)	12 11.90.20.00	-- Bark and wood used in pharmacy and medicine	10%	12.5%				0%	kg
(*)(*)	12 11.90.90.00	-- Other	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	12 12.21.00.00	-- Fit for human consumption	20%	12.5%				0%	kg
	12 12.29 00.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	12 12.91.00.00	-- Sugar beet	20%	12.5%				0%	kg
	12 12.92.00.00	-- Locust beans (carob)	20%	12.5%				0%	kg
	12 12.93.00.00	-- Sugar cane	20%	12.5%				0%	kg
	12 12.94.00.00	-- Chicory roots	20%	12.5%				0%	kg
	12 12.99.00.00	-- Other	20%	12.5%				0%	kg
12.13		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.							
	12 13.00.10.00	- Corn husks	20%	12.5%				0%	kg
	12 13.00.90.00	- Other	20%	12.5%				0%	kg
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.							
	12 14.10.00.00	- Lucerne (alfafa) meal and pellets	20%	12.5%				0%	kg
	12 14.90.00.00	- Other	20%	12.5%				0%	kg

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to :

- (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50% by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).							
	13 01.20.00.00	- Gum Arabic	10%	12.5%				0%	kg
(*1)	13 01.90.00.00	- Other	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

Section II
Chapter 13
13.02

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
(*)	13 02.11.00.00	-- Opium	10%	12.5%				0%	kg
	13 02.12.00.00	-- Of liquorice	10%	12.5%				0%	kg
	13 02.13.00.00	-- Of hops	10%	12.5%				0%	kg
(*) (*)	13 02.19.00.00	-- Other	10%	12.5%				0%	kg
	13 02.20.00.00	- Pectic substances, pectinates and pectates	10%	12.5%				0%	kg
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :							
	13 02.31.00.00	-- Agar-agar	10%	12.5%				0%	kg
	13 02.32.00.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10%	12.5%				0%	kg
	13 02.39.00.00	-- Other	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

Chapter 14

**Vegetable plaiting materials; vegetable products
not elsewhere specified or included**

Notes.

- 1.- This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
- 2.- Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
- 3.- Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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).							
	14 01.10.00.00	- Bamboos	20%	12.5%				0%	kg
	14 01.20.00.00	- Rattans	20%	12.5%				0%	kg
	14 01.90.00.00	- Other	20%	12.5%				0%	kg
[14.02]									
[14.03]									
14.04		Vegetable products not elsewhere specified or included.							
	14 04.20.00.00	- Cotton linters	10%	12.5%				0%	kg
		- Other :							
	14 04.90.10.00	-- Hard seeds, pips, hulls and nuts of a kind used for carving	20%	12.5%				0%	kg
	14 04.90.90.00	-- Other	20%	12.5%				0%	kg

(*) Commodities of this Chapter are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Forest Products Division of the Forestry Commission.

Section III

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

Chapter 15

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

Notes.

- 1.- This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
- 2.- Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
- 3.- Heading 15.18 does not cover fats or oils or their fractions merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
- 4.- Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03							
	15 01.10 00.00	- Lard	20%	12.5%				0%	kg
	15 01.20.00.00	- Other pig fat	20%	12.5%				0%	kg
	15 01.90.00.00	- Other	20%	12.5%				0%	kg
15 02		Fats of bovine animals, sheep or goats, other than those of heading 15.03							
	15 02.10.00.00	-Tallow	10%	12.5%				0%	kg
	15 02.90.00.00	- Other	10%	12.5%				0%	kg
15.03	15 03.00.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	10%	12.5%				0%	kg
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.							
	15 04.10.00.00	- Fish-liver oils and their fractions	20%	12.5%				0%	kg
	15 04.20.00.00	- Fats and oils and their fractions, of fish, other than liver oils	20%	12.5%				0%	kg
(*1)	15 04.30.00.00	- Fats and oils and their fractions, of marine mammals	20%	12.5%				0%	kg
15.05	15 05.00.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	20%	12.5%				0%	kg
15.06	15 06.00.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.							
	15 07.10.00.00	- Crude oil, whether or not degummed	20%	12.5%				0%	kg
	15 07.90.00.00	- Other	20%	12.5%				0%	kg
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.							
	15 08.10.00.00	- Crude oil	20%	12.5%				0%	kg
		- Other :							
	15 08.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	20%	12.5%				0%	kg
	15 08.90.90.00	-- Other	20%	12.5%				0%	kg
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.							
		- Virgin :							
	15 09.10.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	20%	12.5%				0%	kg
	15 09.10.90.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	15 09.90.10.00	-- Put up for retail sale in packings with a net content of 5 litres or less	20%	12.5%				0%	kg
	15 09.90.90.00	-- Other	20%	12.5%				0%	kg
15.10		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.							
	15 10.00.10.00	- Put up for retail sale in packings with a net content of 5 litres or less	20%	12.5%				0%	kg
	15 10.00.90.00	- Other	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.							
(*)	15 11.10.00.00	- Crude oil	10%	12.5%				0%	kg
		- Other :							
	15 11.90.10.00	-- Fractions of oil, not fit for human consumption, whether or not deodorised, or bleached	20%	12.5%				0%	kg
		-- Other :							
	15 11.90.91.00	--- Put up for retail sale in packings with a net content of 5 litres or less	20%	12.5%				0%	kg
	15 11.90.99.00	--- Other	20%	12.5%				0%	kg
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 :							
	15 12.11.00.00	-- Crude oil	20%	12.5%				0%	kg
	15 12.19.00.00	-- Other	20%	12.5%				0%	kg
		- Cotton-seed oil and its fractions :							
	15 12.21.00.00	-- Crude oil, whether or not gossypol has been removed	20%	12.5%				0%	kg
	15 12.29.00.00	-- Other	20%	12.5%				0%	kg
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 :							
	15 13.11.00.00	-- Crude oil	20%	12.5%				0%	kg

(*) For manufacturers approved by the Commissioner.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
15.14	15 13.19.00.00	-- Other - Palm kernel or babassu oil and fractions thereof :	20%	12.5%				0%	kg
	15 13.21.00.00	-- Crude oil	10%	12.5%				0%	kg
	15 13.29.00.00	-- Other	20%	12.5%				0%	kg
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.							
15.15		- Low erucic acid rape or colza oil and its fractions :							
	15 14.11.00.00	-- Crude oil	20%	12.5%				0%	kg
	15 14.19.00.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	15 14.91.00.00	-- Crude oil	20%	12.5%				0%	kg
	15 14.99.00.00	-- Other	20%	12.5%				0%	kg
		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 :							
	15 15.11.00.00	-- Crude oil	20%	12.5%				0%	kg
	15 15.19.00.00	-- Other	20%	12.5%				0%	kg
		- Maize (corn) oil and its fractions :							
	15 15.21.00.00	-- Crude oil	20%	12.5%				0%	kg
	15 15.29.00.00	-- Other	20%	12.5%				0%	kg
	15 15.30.00.00	- Castor oil and its fractions	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15.16	15 15.50.00.00	- Sesame oil and its fractions - Other : -- Shea (karite) oil and its fractions :	20%	12.5%				0%	kg
	15 15.90.11.00	--- Crude oil	20%	12.5%				0%	kg
	15 15.90.19.00	--- Other	20%	12.5%				0%	kg
	15 15.90.90.00	-- Other	20%	12.5%				0%	kg
15.17		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.							
	15 16.10.00.00	- Animal fats and oils and their fractions - Vegetable fats and oils and their fractions :	20%	12.5%				0%	kg
	15 16.20.10.00	-- Hydrogenated vegetable fats	20%	12.5%				0%	kg
	15 16.20.90.00	-- Other	20%	12.5%				0%	kg
		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.							
	15 17.10.00.00	- Margarine, excluding liquid margarine - Other :	20%	12.5%				0%	kg
	15 17.90.10.00	-- Other food preparations of vegetable fats	20%	12.5%				0%	kg
	15 17.90.90.00	-- Other	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
15.18	15 18.00.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	20%	12.5%				0%	kg
[15.19]									
15.20	15 20.00.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	10%	12.5%				0%	kg
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.							
	15 21.10.00.00	- Vegetable waxes	10%	12.5%				0%	kg
		- Other :							
(*)	15 21.90.10.00	-- Beeswax and other insect waxes	10%	12.5%				0%	kg
(*)	15 21.90.90.00	-- Other	10%	12.5%				0%	kg
15.22	15 22.00.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Section IV

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

Note.

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

Chapter 16

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

Notes.

- 1.- This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.
- 2.- Food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

- 1.- For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates, specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
16.01		Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.							
	16 01.00.10.00	- Of liver	20%	12.5%				0%	kg
	16 01.00.90.00	- Other	20%	12.5%				0%	kg
16.02		Other prepared or preserved meat, meat offal or blood.							
	16 02.10.00.00	- Homogenised preparations	20%	12.5%				0%	kg
(*)	16 02.20.00.00	- Of liver of any animal	20%	12.5%				0%	kg
		- Of poultry of heading 01.05 :							
	16 02.31.00.00	-- Of turkeys	20%	12.5%				0%	kg
	16 02.32.00.00	-- Of fowls of the species Gallus domesticus	20%	12.5%				0%	kg
	16 02.39.00.00	-- Other	20%	12.5%				0%	kg
		- Of swine :							
	16 02.41.00.00	-- Hams and cuts thereof	20%	12.5%				0%	kg
	16 02.42.00.00	-- Shoulders and cuts thereof	20%	12.5%				0%	kg
	16 02.49.00.00	-- Other, including mixtures	20%	12.5%				0%	kg
		- Of bovine animals :							
	16 02.50.10.00	-- Canned beef (Corned Beef)	20%	12.5%				0%	kg
	16 02.50.90.00	-- Other	20%	12.5%				0%	kg
(*)	16 02.90.00.00	- Other, including preparations of blood of any animal	20%	12.5%				0%	kg
16.03 (*)	16 03.00.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit or Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.							
		- Fish, whole or in pieces, but not minced :							
	16 04.11.00.00	-- Salmon	20%	12.5%				0%	kg
	16 04.12.00.00	-- Herrings	20%	12.5%				0%	kg
		-- Sardines, sardinella and brisling or sprats :							
	16 04.13.10.00	--- Sardines, in ¼ club cans of a height of 30 mm or less	20%	12.5%				0%	kg
	16 04.13.90.00	--- Other	20%	12.5%				0%	kg
	16 04.14.00.00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	20%	12.5%				0%	kg
	16 04.15.00.00	-- Mackerel	20%	12.5%				0%	kg
	16 04.16.00.00	-- Anchovies	20%	12.5%				0%	kg
	16 04.17.00.00	-- Eels	20%	12.5%				0%	kg
	16 04.19.00.00	-- Other	20%	12.5%				0%	kg
	16 04.20.00.00	- Other prepared or preserved fish	20%	12.5%				0%	kg
	(*)		- Caviar and caviar substitutes :						
16 04.31.00.00		-- Caviar	20%	12.5%				0%	kg
16 04.32.00.00		-- Caviar substitutes	20%	12.5%				0%	kg
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.							
	16 05.10.00.00	- Crab	20%	12.5%				0%	kg
		- Shrimps and prawns :							
	16 05.21.00.00	-- Not in airtight container	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit or Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	16 05.29.00.00	-- Other	20%	12.5%				0%	kg
	16 05.30.00.00	- Lobster	20%	12.5%				0%	kg
	16 05.40.00.00	- Other crustaceans	20%	12.5%				0%	kg
		- Molluscs :							
	16 05.51.00.00	-- Oysters	20%	12.5%				0%	kg
	16 05.52.00.00	-- Scallops, including queen scallops	20%	12.5%				0%	kg
	16 05.53.00.00	-- Mussels	20%	12.5%				0%	kg
	16 05.54.00.00	-- Cuttle fish and squid	20%	12.5%				0%	kg
	16 05.55.00.00	-- Octopus	20%	12.5%				0%	kg
	16 05.56.00.00	-- Clams, cockles and arkshells	20%	12.5%				0%	kg
	16 05.57.00.00	-- Abalone	20%	12.5%				0%	kg
	16 05.58.00.00	-- Snails, other than sea snails	20%	12.5%				0%	kg
	16 05.59.00.00	-- Other	20%	12.5%				0%	kg
		- Other aquatic invertebrates :							
	16 05.61.00.00	-- Sea cucumbers	20%	12.5%				0%	kg
	16 05.62.00.00	-- Sea urchins	20%	12.5%				0%	kg
	16 05.63.00.00	-- Jellyfish	20%	12.5%				0%	kg
	16 05.69.00.00	-- Other	20%	12.5%				0%	kg

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover :

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.12, 17.01.13 and 1701.14 "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydral microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.							
		- Raw sugar not containing added flavouring or colouring matter :							
		-- Beet sugar :							
	17 01.12.10.00	--- Meant for sugar refinery	10%	12.5%				0%	kg
	17 01.12.90.00	--- Other	10%	12.5%				0%	kg
	17 01.13.00.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	10%	12.5%				0%	kg
		-- Other cane sugar :							
	17 01.14.10.00	--- Meant for sugar refinery	10%	12.5%				0%	kg
	17 01.14.90.00	--- Other	10%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
17.02		- Other :							
		-- Containing added flavouring or colouring matter :							
	17 01.91.10.00	--- In powder, crystal or granule form	10%	12.5%				0%	kg
	17 01.91.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	17 01.99.10.00	--- In powder, crystal or granule form	10%	12.5%				0%	kg
	17 01.99.90.00	--- Other	10%	12.5%				0%	kg
		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 :							
	17 02.11.00.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10%	12.5%				0%	kg
	17 02.19.00.00	-- Other	10%	12.5%				0%	kg
	17 02.20.00.00	- Maple sugar and maple syrup	10%	12.5%				0%	kg
	17 02.30.00.00	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	10%	12.5%				0%	kg
	17 02.40.00.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	10%	12.5%				0%	kg
17 02.50.00.00	- Chemically pure fructose	10%	12.5%				0%	kg	
17 02.60.00.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	10%	12.5%				0%	kg	

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
17.03	17 02.90.00.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	10%	12.5%				0%	kg
		Molasses resulting from the extraction or refining of sugar.							
17.04	17 03.10.00.00	- Cane molasses	10%	12.5%				0%	kg
	17 03.90.00.00	- Other	10%	12.5%				0%	kg
		Sugar confectionery (including white chocolate), not containing cocoa.							
	17 04.10.00.00	- Chewing gum, whether or not sugar-coated	20%	12.5%				0%	kg
	17 04.90.00.00	- Other	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

Cocoa and cocoa preparations**Notes.**

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
18.01 (*)		Cocoa beans, whole or broken, raw or roasted.							
		- Cocoa beans :							
	18 01.00.11.00	-- Superior quality raw beans	20%	12.5%				(*)	kg
	18 01.00.12.00	-- Standard quality raw beans	20%	12.5%				(*)	kg
	18 01.00.18.00	-- Other quality raw beans	20%	12.5%				(*)	kg
	18 01.00.19.00	-- Roasted	20%	12.5%				(*)	kg
	18 01.00.20.00	- Broken cocoa beans	20%	12.5%				(*)	kg
18.02	18 02.00.00.00	Cocoa shells, husks, skins and other cocoa waste.	20%	12.5%				0%	kg
18.03		Cocoa paste, whether or not defatted.							
	18 03.10.00.00	- Not defatted	20%	12.5%				0%	kg
	18 03.20.00.00	- Wholly or partly defatted	20%	12.5%				0%	kg
18.04		Cocoa butter, fat and oil.							
	18 04.00.10.00	- Fat and oil of cocoa	20%	12.5%				0%	kg
	18 04.00.20.00	- Natural cocoa butter	20%	12.5%				0%	kg
	18 04.00.90.00	- Other butter of cocoa and deodorised cocoa	20%	12.5%				0%	kg

(*) Export duty rate to be determined by the Minister of Finance and Economic Planning

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
18.05		Cocoa powder, not containing added sugar or other sweetening matter.							
18.06	18 05.00.10.00	- In packings with a content not exceeding 2 kg	20%	12.5%				0%	kg
	18 05.00.90.00	- Other	20%	12.5%				0%	kg
		Chocolate and other food preparations containing cocoa.							
	18 06.10.00.00	- Cocoa powder, containing added sugar or other sweetening matter	20%	12.5%				0%	kg
	18 06.20.00.00	- 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%	12.5%				0%	kg
	18 06.31.00.00	- Other, in blocks, slabs or bars : -- Filled -- Not filled :	20%	12.5%				0%	kg
	18 06.32.10.00	--- Chocolate	20%	12.5%				0%	kg
	18 06.32.90.00	--- Other	20%	12.5%				0%	kg
	18 06.90.10.00	- Other : -- Other confectionery containing cocoa and chocolate	20%	12.5%				0%	kg
	18 06.90.90.00	-- Other food preparations containing cocoa and chocolate	20%	12.5%				0%	kg

Chapter 19

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

Notes.

1.- This Chapter does not cover :

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2.- For the purposes of heading 19.01:

(a) The term "groats" means cereal groats of Chapter 11;

(b) The terms "flour" and "meal" mean:

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

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

4.- For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	19 01.10.00.00	- Preparations for infant use, put up for retail sale	0%	12.5%				0%	kg
	19 01.20.00.00	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	20%	12.5%				0%	kg
		- Other :							
	19 01.90.10.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings of 25 kg or more	10%	12.5%				0%	kg
	19 01.90.20.00	-- Preparations of milk containing vegetable fats and oils, powdered or granular, in packings between 12.5 kg and 25 kg	20%	12.5%				0%	kg
	19 01.90.30.00	-- Malt extract	20%	12.5%				0%	kg
	19 01.90.40.00	-- Malted beverage powder in bulk of not less than 25 kg	20%	12.5%				0%	kg
		-- Other :							
	19 01.90.91.00	--- Food preparation of cassava product of heading 11.06 (including “Gari”) but excluding products of 19.03)	20%	12.5%				0%	kg
	19 01.90.99.00	--- Other	10%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	19 02.11.00.00	-- Containing eggs	20%	12.5%				0%	kg
	19 02.19.00.00	-- Other	20%	12.5%				0%	kg
	19 02.20.00.00	- Stuffed pasta, whether or not cooked or otherwise prepared	20%	12.5%				0%	kg
	19 02.30.00.00	- Other pasta	20%	12.5%				0%	kg
	19 02.40.00.00	- Couscous	20%	12.5%				0%	kg
19.03	19 03.00.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	20%	12.5%				0%	kg
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.							
	19 04.10.00.00	- Prepared foods obtained by the swelling or roasting of cereals or cereal products - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :	20%	12.5%				0%	kg
	19 04.20.10.00	-- Oats meal in bulk of not less than 25 kg	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
19.05	19 04.20.90.00	-- Other	20%	12.5%				0%	kg
	19 04.30.00.00	- Bulgur wheat	20%	12.5%				0%	kg
	19 04.90.00.00	- Other	20%	12.5%				0%	kg
		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.							
	19 05.10.00.00	- Crispbread	20%	12.5%				0%	kg
	19 05.20.00.00	- Gingerbread and the like	20%	12.5%				0%	kg
		- Sweet biscuits; waffles and wafers :							
	19 05.31.00.00	-- Sweet biscuits	20%	12.5%				0%	kg
	19 05.32.00.00	-- Waffles and wafers	20%	12.5%				0%	kg
	19 05.40.00.00	- Rusks, toasted bread and similar toasted products	20%	12.5%				0%	kg
19 05.90.00.00	- Other	20%	12.5%				0%	kg	

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523)

Chapter 20
(*)
**Preparations of vegetables, fruit, nuts
or other parts of plants**

Notes.

- 1.- This Chapter does not cover :
 - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
 - (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (c) Bakers' wares and other products of heading 19.05; or
 - (d) Homogenised composite food preparations of heading 21.04.
- 2.- Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
- 3.- Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
- 4.- Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.
- 5.- For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
- 6.- For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol..

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparations for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix Hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.							
	20 01.10.00.00	- Cucumbers and gherkins	20%	12.5%				0%	kg
	20 01.90.00.00	- Other	20%	12.5%				0%	kg
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.							
	20 02.10.00.00	- Tomatoes, whole or in pieces	20%	12.5%				0%	kg
		- Other :							
		-- Tomato paste or concentrates, not put up for retail sale:							
	20 02.90.11.00	--- Triple concentrate	20%	12.5%				0%	kg
	20 02.90.19.00	--- Other	20%	12.5%				0%	kg
	20 02.90.20.00	-- Tomato paste or concentrate, put up for retail sale	20%	12.5%				0%	kg
	20 02.90.90.00	-- Other	20%	12.5%				0%	kg
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.							
	20 03.10.00.00	- Mushrooms of the genus <i>Agaricus</i>	20%	12.5%				0%	kg
	20 03.90.00.00	- Other	20%	12.5%				0%	kg
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.							
	20 04.10.00.00	- Potatoes	20%	12.5%				0%	kg
	20 04.90.00.00	- Other vegetables and mixtures of vegetables	20%	12.5%				0%	kg
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.							
	20 05.10.00.00	- Homogenised vegetables	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
20.06	20 05.20.00.00	- Potatoes	20%	12.5%				0%	kg
	20 05.40.00.00	- Peas (<i>Pisum sativum</i>)	20%	12.5%				0%	kg
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):							
	20 05.51.00.00	-- Beans, shelled	20%	12.5%				0%	kg
	20 05.59.00.00	-- Other	20%	12.5%				0%	kg
	20 05.60.00.00	- Asparagus	20%	12.5%				0%	kg
	20 05.70.00.00	- Olives	20%	12.5%				0%	kg
	20 05.80.00.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	20%	12.5%				0%	kg
		- Other vegetables and mixtures of vegetables:							
	20 05.91.00.00	-- Bamboo shoots	20%	12.5%				0%	kg
	20 05.99.00.00	-- Other	20%	12.5%				0%	kg
	20 06.00.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	20%	12.5%				0%	kg
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.							
	20 07.10.00.00	- Homogenised preparations	20%	12.5%				0%	kg
20.08		- Other :							
	20 07.91.00.00	-- Citrus fruit	20%	12.5%				0%	kg
	20 07.99.00.00	-- Other	20%	12.5%				0%	kg
		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 :							
		-- Ground-nuts :							
	20 08.11.10.00	--- Peanut butter	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
20.09	20 08.11.90.00	--- Other	20%	12.5%				0%	kg
	20 08.19.00.00	-- Other, including mixtures	20%	12.5%				0%	kg
	20 08.20.00.00	- Pineapples	20%	12.5%				0%	kg
	20 08.30.00.00	- Citrus fruit	20%	12.5%				0%	kg
	20 08.40.00.00	- Pears	20%	12.5%				0%	kg
	20 08.50.00.00	- Apricots	20%	12.5%				0%	kg
	20 08.60.00.00	- Cherries	20%	12.5%				0%	kg
	20 08.70.00.00	- Peaches, including nectarines	20%	12.5%				0%	kg
	20 08.80.00.00	- Strawberries	20%	12.5%				0%	kg
		- Other, including mixtures other than those of subheading 2008.19 :							
	20 08.91.00.00	-- Palm hearts	20%	12.5%				0%	kg
	20 08.93.00.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	20%	12.5%				0%	kg
	20 08.97.00.00	-- Mixtures	20%	12.5%				0%	kg
	20 08.99.00.00	-- Other	20%	12.5%				0%	kg
		Fruit juices (including grape must) vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.							
	- Orange Juice :								
	-- Frozen :								
	20 09.11.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Stand- ard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	20 09.11.90.00	--- Other	20%	12.5%				0%	kg
		-- Not frozen, of a Brix value not exceeding 20 :							
	20 09.12.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.12.90.00	-- - Other	20%	12.5%				0%	kg
		-- Other :							
	20 09.19.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.19.90.00	--- Other	20%	12.5%				0%	kg
		- Grapefruit (including pomelo) juice :							
		-- Of a Brix value not exceeding 20 :							
	20 09.21.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.21.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	20 09.29.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.29.90.00	--- Other	20%	12.5%				0%	kg
		- Juice of any other single citrus fruit :							
		-- Of a Brix value not exceeding 20 :							
	20 09.31.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.31.90.00	--- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		-- Other :							
	20 09.39.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.39.90.00	--- Other	20%	12.5%				0%	kg
		- Pineapple juice :							
		-- Of a Brix value not exceeding 20:							
	20 09.41.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.41.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	20 09.49.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.49.90.00	--- Other	20%	12.5%				0%	kg
		- Tomato juice:							
	20 09.50.10.00	-- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.50.90.00	-- Other	20%	12.5%				0%	kg
		-Grape juice (including grape must) :							
		-- Of a Brix value not exceeding 30:							
	20 09.61.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.61.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	20 09.69.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.69.90.00	--- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Apple juice : -- Of a Brix value not exceeding 20:							
	20 09.71.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.71.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	20 09.79.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.79.90.00	--- Other	20%	12.5%				0%	kg
		- Juice of any other single fruit or vegetable : -- Cranbery (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:							
	20 09.81.10.00	--- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.81.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
		--- Guava juice :							
	20 09.89.11.00	---- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.89.19.00	---- Other	20%	12.5%				0%	kg
		--- Tamarind Juice :							
	20 09.89.21.00	---- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.89.29.00	---- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		--- Mango Juice :							
	20 09.89.31.00	---- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.89.39.00	---- Other	20%	12.5%				0%	kg
		--- Other :							
	20 09.89.91.00	---- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.89.99.00	---- Other	20%	12.5%				0%	kg
		- Mixtures of juices :							
	20 09.90.10.00	-- Concentrate of weight not less than 25 kg for industrial use	20%	12.5%				0%	kg
	20 09.90.90.00	-- Other	20%	12.5%				0%	kg

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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, fruit or nuts, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
	21 01.11.00.00	-- Extracts, essences and concentrates	20%	12.5%				0%	kg
	21 01.12.00.00	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	20%	12.5%				0%	kg
	21 01.20.00.00	- 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%	12.5%				0%	kg
	21 01.30.00.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20%	12.5%				0%	kg
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.							
	21 02.10.00.00	- Active yeasts	20%	12.5%				0%	kg
	21 02.20.00.00	- Inactive yeasts; other single-cell micro-organisms, dead	20%	12.5%				0%	kg
	21 02.30.00.00	- Prepared baking powders	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.							
	21 03.10.00.00	- Soya sauce	20%	12.5%				0%	kg
	21 03.20.00.00	- Tomato ketchup and other tomato sauces	20%	12.5%				0%	kg
	21 03.30.00.00	- Mustard flour and meal and prepared mustard	20%	12.5%				0%	kg
		- Other :							
	21 03.90.10.00	-- NUOC - MAM	20%	12.5%				0%	kg
		-- Other :							
	21 03.90.91.00	--- Seasoning powder in packings not less than 25 kg	20%	12.5%				0%	kg
	21 03.90.99.00	--- Other	20%	12.5%				0%	kg
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.							
		- Soups and broths and preparations therefor :							
	21 04.10.10.00	-- Preparations in blocks or loaves form	20%	12.5%				0%	kg
	21 04.10.90.00	-- Other	20%	12.5%				0%	kg
	21 04.20.00.00	- Homogenised composite food preparations	20%	12.5%				0%	kg
21.05	21 05.00.00.00	Ice cream and other edible ice, whether or not containing cocoa.	20%	12.5%				0%	kg
21.06		Food preparations not elsewhere specified or included.							
		- Protein concentrates and textured protein substances :							
	21 06.10.10.00	-- Protein concentrates	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	21 06.10.20.00	-- Textured protein substances	20%	12.5%				0%	kg
	21 06.90.10.00	- Other : -- Syrups containing added flavouring and or colouring matter	20%	12.5%				0%	kg
		-- Other :							
	21 06.90.91.00	--- Food supplements	20%	12.5%				0%	kg
	21 06.90.92.00	--- Extracts, essences and flavouring products of a kind used in the food or drink industries	20%	12.5%				0%	kg
	21 06.90.93.00	--- Of the type used for bread making	20%	12.5%				0%	kg
	21 06.90.94.00	--- Powders for the instant preparation of drinks	20%	12.5%				0%	kg
	21.06.90.95.00	--- Preparation for herbal “tea”	20%	12.5%				0%	kg
	21 06.90.99.00	--- Other	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523).

Chapter 22

Beverages, spirits and vinegar

Notes.

1.- This Chapter does not cover :

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2.- For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

3.- For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Note.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow. - Mineral waters and aerated waters :							
	22 01.10.10.00	-- Mineral waters	20%	12.5%		17.5%		0%	I

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
22.02	22 01.10.20.00	-- Aerated waters	20%	12.5%		17.5%		0%	
	22 01.90.00.00	- Other	20%	12.5%		17.5%		0%	
		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.							
	22 02.10.00.00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20%	12.5%		17.5%		0%	
		- Other :							
22.03	22 02.90.10.00	-- Energy drink	20%	12.5%		17.5%		0%	
		-- Other :							
	22 02.90.90.10	--- Malt drink	20%	12.5%		17.5%		0%	
	22 02.90.90.90	--- Other	20%	12.5%		17.5%		0%	
		Beer made from malt.							
22.04	22 03.00.10.00	- In containers of 50 centilitres or less	20%	12.5%		47.5%		0%	
	22 03.00.90.00	- Other	20%	12.5%		47.5%		0%	
		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.							
	22 04.10.00.00	- Sparkling wine	20%	12.5%		22.5%		0%	
		- Other wine; Grape must with fermentation prevented or arrested by the addition of alcohol :							
	22 04.21.00.00	-- In containers holding 2 l or less	20%	12.5%		22.5%		0%	
	22 04.29.00.00	-- Other	20%	12.5%		22.5%		0%	
	22 04.30.00.00	- Other grape must	20%	12.5%		22.5%		0%	

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.							
	22 05.10.00.00	- In containers holding 2 l or less	20%	12.5%		22.5%		0%	l
	22 05.90.00.00	- Other	20%	12.5%		22.5%		0%	l
22.06		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.							
		- Other beer not made from malt:							
	2206.00.10.10	-- Cider Beer	20%	12.5%				0%	l
	2206.00.10.90	-- Other	20%	12.5%		47.5%		0%	l
		- Other :							
	22 06.00.91.00	-- Palm wine	20%	12.5%				0%	l
	22 06.00.99.00	-- Other	20%	12.5%		47.5%		0%	l
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.							
		- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher :							
	22 07.10.10.00	-- For medical, pharmaceutical or scientific purposes	10%	12.5%				0%	l
	22 07.10.90.00	-- Other	20%	12.5%		25%		0%	l
	22 07.20.00.00	- Ethyl alcohol and other spirits, denatured, of any strength	20%	12.5%		10%		0%	l
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.							
		- Spirits obtained by distilling grape wine or grape marc:							
	22 08.20.10.00	-- Brandy	20%	12.5%		25%		0%	l

	22 08.20.90.00	-- Other	20%	12.5%		25%		0%	
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Section IV
Chapter 22
22.082/.09

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
22.09	22 08.30.00.00	- Whiskies	20%	12.5%		25%		0%	
	22 08.40.00.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	20%	12.5%		25%		0%	
	22 08.50.00.00	- Gin and Geneva	20%	12.5%		25%		0%	
	22 08.60.00.00	- Vodka	20%	12.5%		25%		0%	
	22 08.70.00.00	- Liqueurs and cordials	20%	12.5%		25%		0%	
	22 08.90.00.00	- Other	20%	12.5%		25%		0%	
		Vinegar and substitutes for vinegar obtained from acetic acid.							
	22 09.00.10.00	- Alcohol Vinegar	20%	12.5%				0%	
	22 09.00.90.00	- Other	20%	12.5%				0%	

Chapter 23
(*)

**Residues and waste from the food industries;
prepared animal fodder**

Note.

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

Subheading Note.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	23 01.10.00.00	- Flours, meals and pellets, of meat or meat offal; greaves	10%	0%				0%	kg
	23 01.20.00.00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	10%	0%				0%	kg
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.							
	23 02.10.00.00	- Of maize (corn)	10%	0%				0%	kg
	23 02.30.00.00	- Of wheat	10%	0%				0%	kg
	23 02.40.00.00	- Of other cereals	10%	0%				0%	kg
	23 02.50.00.00	- Of leguminous plants	10%	0%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523).

Section IV
Chapter 23
23.03/06

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.							
	23 03.10.00.00	- Residues of starch manufacture and similar residues	10%	0%				0%	kg
	23 03.20.00.00	- Beet-pulp, bagasse and other waste of sugar manufacture	10%	0%				0%	kg
	23 03.30.00.00	- Brewing or distilling dregs and waste	10%	0%				0%	kg
23.04	23 04.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	10%	0%				0%	kg
23.05	23 05.00.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	10%	0%				0%	kg
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.							
	23 06.10.00.00	- Of cotton seeds	10%	0%				0%	kg
	23 06.20.00.00	- Of linseed	10%	0%				0%	kg
	23 06.30.00.00	- Of sunflower seeds	10%	0%				0%	kg
		- Of rape or colza seeds :							
	23 06.41.00.00	-- Of low erucic acid rape or colza seeds	10%	0%				0%	kg
	23 06.49.00.00	-- Other	10%	0%				0%	kg
	23 06.50.00.00	- Of coconut or copra	10%	0%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
23.07	23 06.60.00.00	- Of palm nuts or kernels	10%	0%				0%	kg
	23 06.90.00.00	- Other	10%	0%				0%	kg
	23 07.00.00.00	Wine lees; argol.	10%	0%				0%	kg
23.08	23 08.00.00.00	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.	10%	0%				0%	kg
23.09		Preparations of a kind used in animal feeding.							
	23 09.10.00.00	- Dog or cat food, put up for retail sale - Other :	20%	12.5%				0%	kg
	23 09.90.10.00	-- Preparations containing added vitamins	0%	0%				0%	kg
	23 09.90.90.00	-- Other	0%	0%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523).

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

Subheading Note.

1.- For the purposes of subheading 24.03.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
24.01		Unmanufactured tobacco; tobacco refuse.							
(*)	24 01.10.00.10	- Tobacco, not stemmed/stripped : -- For the manufacturing industry	10%	12.5%				0%	kg
	24 01.10.00.90	-- Other	20%	12.5%				0%	kg
	24 01.20.00.00	- Tobacco, partly or wholly stemmed/stripped	20%	12.5%				0%	kg
	24 01.30.00.00	- Tobacco refuse	20%	12.5%				0%	kg
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.							
	24 02.10.00.00	- Cigars, cheroots and cigarillos, containing tobacco	20%	12.5%		150%		0%	kg
	24 02.20.00.00	- Cigarettes containing tobacco	20%	12.5%		150%		0%	kg
	24 02.90.00.00	- Other	20%	12.5%		150%		0%	kg
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.							
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :							

(*) For manufactures approved by the Commissioner.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
	24 03.11.00.00	-- Water pipe tobacco specified in Sub heading Note 1 to this chapter	20%	12.5%		150%		0%	kg
	24 03.19.00.00	-- Other	20%	12.5%		150%		0%	kg
		- Other :							
	24 03.91.00.00	-- "Homogenised" or "reconstituted" tobacco	20%	12.5%		150%		0%	kg
		-- Other :							
	24 03.99.10.00	--- Expanded tobacco	20%	12.5%		150%		0%	kg
	24 03.99.90.00	--- Other	20%	12.5%		150%		0%	kg

Section V

MINERAL PRODUCTS

(*)

Chapter 25

**Salt; sulphur; earths and stone;
plastering materials, lime and cement**

Notes.

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

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

2.- This Chapter does not cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard 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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
25.01		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.							
	25 01.00.10.00	- Denatured salt	20%	0%				0%	kg
	25 01.00.20.00	- Salt for human consumption including table salt	20%	0%				0%	kg
	25 01.00.30.00	- Compressed salt used in animal feeding	10%	0%				0%	kg
	25 01.00.90.00	- Other	20%	12.5%				0%	kg
25.02	25 02.00.00.00	Unroasted iron pyrites.	10%	12.5%				0%	kg
25.03	25 03.00.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10%	12.5%				0%	kg
25.04		Natural graphite.							
	25 04.10.00.00	- In powder or in flakes	10%	12.5%				0%	kg
	25 04.90.00.00	- Other	10%	12.5%				0%	kg
25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.							
	25 05.10.00.00	- Silica sands and quartz sands	10%	12.5%				0%	kg
	25 05.90.00.00	- Other	10%	12.5%				0%	kg
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into block or slabs of a rectangular (including square) shape.							
	25 06.10.00.00	- Quartz	10%	12.5%				0%	kg
	25 06.20.00.00	- Quartzite	10%	12.5%				0%	kg
25.07	25 07.00.00.00	Kaolin and other kaolinic clays, whether or not calcined.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	25 08.10.00.00	- Bentonite	10%	12.5%				0%	kg
	25 08.30.00.00	- Fire-clay	10%	12.5%				0%	kg
	25 08.40.00.00	- Other clays	10%	12.5%				0%	kg
	25 08.50.00.00	- Andalusite, kyanite and sillimanite	10%	12.5%				0%	kg
	25 08.60.00.00	- Mullite	10%	12.5%				0%	kg
	25 08.70.00.00	- Chamotte or dinas earths	10%	12.5%				0%	kg
25.09	25 09.00.00.00	Chalk.	10%	12.5%				0%	kg
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.							
	25 10.10.00.00	- Unground	10%	12.5%				0%	kg
	25 10.20.00.00	- Ground	10%	12.5%				0%	kg
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.							
	25 11.10.00.00	- Natural barium sulphate (barytes)	10%	12.5%				0%	kg
	25 11.20.00.00	- Natural barium carbonate (witherite)	10%	12.5%				0%	kg
25.12	25 12.00.00.00	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.	10%	12.5%				0%	kg

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(*) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.							
	25 13.10.00.00	- Pumice stone	10%	12.5%				0%	kg
	25 13.20.00.00	- Emery, natural corundum, natural garnet and other natural abrasives	10%	12.5%				0%	kg
25.14	25 14.00.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10%	12.5%				0%	kg
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 :							
	25 15.11.00.00	-- Crude or roughly trimmed	10%	12.5%				0%	kg
	25 15.12.00.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	12.5%				0%	kg
	25 15.20.00.00	- Ecaussine and other calcareous monumental or building stone; alabaster	10%	12.5%				0%	kg
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
		- Granite :							
	25 16.11.00.00	-- Crude or roughly trimmed	10%	12.5%				0%	kg
	25 16.12.00.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(**) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
25.17	25 16.20.00.00	- Sandstone	10%	12.5%				0%	kg
	25 16.90.00.00	- Other monumental or building stone	10%	12.5%				0%	kg
		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.							
	25 17.10.00.00	- 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	20%	12.5%				0%	kg
	25 17.20.00.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	20%	12.5%				0%	kg
25.18	25 17.30.00.00	- Tarred macadam	20%	12.5%				0%	kg
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :							
	25 17.41.00.00	-- Of marble	20%	12.5%				0%	kg
	25 17.49.00.00	-- Other	20%	12.5%				0%	kg
		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.							
	25 18.10.00.00	- Dolomite not calcined or sintered	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Expor t Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
25.19	25 18.20.00.00	- Calcined or sintered dolomite	10%	12.5%				0%	kg
	25 18.30.00.00	- Dolomite ramming mix	10%	12.5%				0%	kg
		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.							
25.20	25 19.10.00.00	- Natural magnesium carbonate (magnesite)	10%	12.5%				0%	kg
	25 19.90.00.00	- Other	10%	12.5%				0%	kg
		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.							
25.21	25 20.10.00.00	- Gypsum; anhydrite	10%	12.5%				0%	kg
	25 20.20.00.00	- Plasters	10%	12.5%				0%	kg
	25 21.00.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	12.5%				0%	kg
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.							
25.23	25 22.10.00.00	- Quicklime	10%	12.5%				0%	kg
	25 22.20.00.00	- Slaked lime	10%	12.5%				0%	kg
	25 22.30.00.00	- Hydraulic lime	10%	12.5%				0%	kg
		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.							
	25 23.10.00.00	- Cement clinkers	10%	12.5%				0%	kg
		- Portland cement :							
	25 23.21.00.00	-- White cement, whether or not artificially coloured	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
25.24		-- Other:							
	25 23.29.00.10	--- Bulk unrefined cement	10%	12.5%				0%	kg
	25 23.29.00.90	--- Other	20%	12.5%				0%	kg
	25 23.30.00.00	- Aluminous cement	20%	12.5%				0%	kg
	25 23.90.00.00	- Other hydraulic cements	20%	12.5%				0%	kg
(*)	25 24.10.00.00	- Crocidolite	10%	12.5%				0%	kg
(*)	25 24.90.00.00	- Other	10%	12.5%				0%	kg
25.25		Mica, including splittings; mica waste.							
25.26	25 25.10.00.00	- Crude mica and mica rifted into sheets or splittings	10%	12.5%				0%	kg
	25 25.20.00.00	- Mica powder	10%	12.5%				0%	kg
	25 25.30.00.00	- Mica waste	10%	12.5%				0%	Kg
		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.							
	25 26.10.00.00	- Not crushed, not powdered	10%	12.5%				0%	kg
(*)	25 26.20.00.00	- Crushed or powdered	10%	12.5%				0%	kg
[25.27]									
25.28	25 28.00.00.00	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.							
25.29		Feldspar; leucite, nepheline and nepheline syenite; fluorspar.							
	25 29.10.00.00	- Feldspar	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
25.30	25 29.21.00.00	- Fluorspar : -- Containing by weight 97% or less of calcium fluoride	10%	12.5%				0%	kg
	25 29.22.00.00	-- Containing by weight more than 97% of calcium fluoride	10%	12.5%				0%	kg
	25 29.30.00.00	- Leucite; nepheline and nepheline syenite	10%	12.5%				0%	kg
		Mineral substances not elsewhere specified or included.							
	25 30.10.00.00	- Vermiculite, perlite and chlorites, unexpanded	10%	12.5%				0%	kg
	25 30.20.00.00	- Kieserite, epsomite (natural magnesium sulphates)	10%	12.5%				0%	kg
	25 30.90.00.00	- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Chapter 26

Ores, slag and ash

Notes.

- 1.- This Chapter does not cover :
 - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
 - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
 - (d) Basic slag of Chapter 31;
 - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
 - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or
 - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
- 2.- For the purposes of headings 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- 3.- Heading 26.20 applies only to :
 - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
 - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

- 1.- For the purposes of subheading 2620.21, "leaded gasoline sludges and leaded anti-knock compound sludges" means 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.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
26.01		Iron ores and concentrates, including roasted iron pyrites.							
		- Iron ores and concentrates, other than roasted iron pyrites :							
		-- Non-agglomerated :							
	26 01.11.10.00	--- Iron ores lumps	10%	12.5%				0%	kg
	26 01.11.20.00	--- Iron ores fines	10%	12.5%				0%	kg
	26 01.11.30.00	--- Iron ores concentrates	10%	12.5%				0%	kg
	26 01.11.90.00	--- Other	10%	12.5%				0%	kg
	26 01.12.00.00	-- Agglomerated	10%	12.5%				0%	kg
	26 01.20.00.00	- Roasted iron pyrites	10%	12.5%				0%	kg
(*) 26.02	26 02.00.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	10%	12.5%				0%	kg
26.03	26 03.00.00.00	Copper ores and concentrates.	10%	12.5%				0%	kg
26.04	26 04.00.00.00	Nickel ores and concentrates.	10%	12.5%				0%	kg
26.05	26 05.00.00.00	Cobalt ores and concentrates.	10%	12.5%				0%	kg
(*)26.06		Aluminium ores and concentrates.							
	26 06.00.00.10	- Bauxite Crude ores	10%	12.5%				0%	kg
	26 06.00.00.90	- Other	10%	12.5%				0%	kg
(*)26.07	26 07.00.00.00	Lead ores and concentrates.	10%	12.5%				0%	kg
(*)26.08	26 08.00.00.00	Zinc ores and concentrates.	10%	12.5%				0%	kg
(*)26.09	26 09.00.00.00	Tin ores and concentrates.	10%	12.5%				0%	kg
26.10	26 10.00.00.00	Chromium ores and concentrates.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Refer to the fourth schedule for Export duty rate.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
26.11	26 11.00.00.00	Tungsten ores and concentrates.	10%	12.5%				0%	kg
26.12 (*)		Uranium or thorium ores and concentrates.							
	26 12.10.00.00	- Uranium ores and concentrates	10%	12.5%				0%	kg
	26 12.20.00.00	- Thorium ores and concentrates	10%	12.5%				0%	kg
26.13		Molybdenum ores and concentrates.							
	26 13.10.00.00	- Roasted	10%	12.5%				0%	kg
	26 13.90.00.00	- Other	10%	12.5%				0%	kg
26.14	26 14.00.00.00	Titanium ores and concentrates.	10%	12.5%				0%	kg
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.							
	26 15.10.00.00	- Zirconium ores and concentrates	10%	12.5%				0%	kg
	26 15.90.00.00	- Other	10%	12.5%				0%	kg
26.16		Precious metal ores and concentrates.							
	26 16.10.00.00	- Silver ores and concentrates	10%	12.5%				0%	kg
		- Other :							
	26 16.90.10.00	-- Gold ores and concentrates	10%	12.5%				0%	kg
	26 16.90.90.00	-- Other	10%	12.5%				0%	kg
26.17		Other ores and concentrates.							
	26 17.10.00.00	- Antimony ores and concentrates	10%	12.5%				0%	kg
	26 17.90.00.00	- Other	10%	12.5%				0%	kg
(*)26.18	26 18.00.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	20%	12.5%				0%	kg
(*)26.19	26 19.00.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	20%	12.5%				0%	kg

(*) Goods are controlled under the Rotterdam Convention (Prior Informed Consent) A permit from the Environmental Protection Agency is required.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
26.20 (*)		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.							
		- Containing mainly zinc :							
	26 20.11.00.00	-- Hard zinc spelter	20%	12.5%				0%	kg
	26 20.19.00.00	-- Other	20%	12.5%				0%	kg
		- Containing mainly lead :							
	26 20.21.00.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	20%	12.5%				0%	kg
	26 20.29.00.00	-- Other	20%	12.5%				0%	kg
	26 20.30.00.00	- Containing mainly copper	20%	12.5%				0%	kg
	26 20.40.00.00	- Containing mainly aluminium	20%	12.5%				0%	kg
	26 20.60.00.00	- 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	20%	12.5%				0%	kg
	- Other :								
	26 20.91.00.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	20%	12.5%				0%	kg
	26 20.99.00.00	-- Other	20%	12.5%				0%	kg
26.21 (*)		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.							
	26 21.10.00.00	- Ash and residues from the incineration of municipal waste	20%	12.5%				0%	kg
	26 21.90.00.00	- Other	20%	12.5%				0%	kg

(*) Goods are controlled under the Rotterdam Convention (Prior Informed Consent) A permit from the Environmental Protection Agency is required.

Chapter 27
(*)
**Mineral fuels, mineral oils and products
of their distillation; bituminous substances;
mineral waxes**

Notes.

- 1.- This Chapter does not cover:
- (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
 - (b) Medicaments of heading 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
- 2.- References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
- However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
- 3.- For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
- (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
 - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
 - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

- 1.- For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- 2.- For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210 °C (ASTM D 86 method).

- 5.- For the purposes of the subheadings of heading 27.10. the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.							
		- Coal, whether or not pulverised, but not agglomerated :							
	27 01.11.00.00	-- Anthracite	10%	12.5%				0%	kg
	27 01.12.00.00	-- Bituminous coal	10%	12.5%				0%	kg
	27 01.19.00.00	-- Other coal	10%	12.5%				0%	kg
	27 01.20.00.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	10%	12.5%				0%	kg
27.02		Lignite, whether or not agglomerated, excluding jet.							
	27 02.10.00.00	- Lignite, whether or not pulverised, but not agglomerated	10%	12.5%				0%	kg
	27 02.20.00.00	- Agglomerated lignite	10%	12.5%				0%	kg
27.03	27 03.00.00.00	Peat (including peat litter), whether or not agglomerated.	10%	12.5%				0%	kg
27.04	27 04.00.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	10%	12.5%				0%	kg
27.05	27 05.00.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10%	12.5%				0%	kg
27.06	27 06.00.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.							
	27 07.10.00.00	- Benzol (benzene)	10%	12.5%				0%	kg
	27 07.20.00.00	- Toluol (toluene)	10%	12.5%				0%	kg
	27 07.30.00.00	- Xylol (xylenes)	10%	12.5%				0%	kg
	27 07.40.00.00	- Naphthalene	10%	12.5%				0%	kg
	27 07.50.00.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	10%	12.5%				0%	kg
		- Other :							
	27 07.91.00.00	-- Creosote oils	10%	12.5%				0%	kg
	27 07.99.00.00	-- Other	10%	12.5%				0%	kg
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.							
	27 08.10.00.00	- Pitch	10%	12.5%				0%	kg
	27 08.20.00.00	- Pitch coke	10%	12.5%				0%	kg
27.09 (*1.)	27 09.00.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	0%	0%				0%	kg
27.10 (*1)		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.							

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*1) Goods under this heading are under the control of the Energy Commission Act, 1997 (Act 541). The Energy Commission determines import excise duty rates. A permit is required from the Energy Commission

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:							
		-- Light oils and preparations :							
	27 10.12.10.00	--- Partially refined oil including crude oil having under gone primary refinement							
		--- Special spirits :							
	27 10.12.21.00	---- White spirit	10%	12.5%				0%	kg
	27 10.12.22.00	---- Other	10%	12.5%				0%	kg
	27 10.12.30.00	--- Aviation spirit	0%	12.5%				\$0.09 the litre	kg
	27 10.12.40.00	--- Motor spirit, super	0%	0%				0%	kg
	27 10.12.50.00	--- Motor spirit, ordinary	0%	0%				0%	kg
	27 10.12.90.00	--- Other	0%	0%				0%	kg
		-- Other :							
		--- Medium oils :							
(*)	27 10.19.11.00	---- Kerosine type jet fuel	0%	0%				\$0.09 the litre	l
(*)	27 10.19.12.00	---- Kerosine	0%	0%				0%	l
(*)	27 10.19.19.00	---- Other	0%	0%				0%	l
		--- Heavy oils :							
(*)	27 10.19.21.00	---- Gas oil	0%	0%				\$0.02 the litre	l

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Goods under this heading are under the control of the Energy Commission Act, 1997 (Act 541). The Energy Commission determines import excise duty rates. A permit is required from the Energy Commission

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*2)	27 10.19.22.00	---- Domestic fuel oil	0%	0%				0%	l
(*2)	27 10.19.23.00	---- Light fuel oil	0%	0%				0%	l
(*2)	27 10.19.24.00	---- Heavy fuel oil I	0%	0%				0%	l
(*2)	27 10.19.25.00	---- Heavy fuel oil II	0%	0%				0%	l
		--- Lubricating oils :							
(*1)	27 10.19.31.00	---- Meant to be mixed further	10%	12.5%				0%	kg
(*1)	27 10.19.32.00	---- Brake fluid	10%	12.5%				0%	kg
(*1)	27 10.19.33.00	---- Grease	10%	12.5%				0%	kg
		---- Other :							
(*1)	27 10.19.39.10	----- Two-cycle motor oil	10%	12.5%				0%	kg
(*1)	27 10.19.39.90	----- Other	10%	12.5%				0%	kg
	27 10.20.00.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	10%	12.5%				0%	kg
(*3)		- Waste oils :							
	27 10.91.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	12.5%				0%	kg
	27 10.99.00.00	-- Other	10%	12.5%				0%	kg
27.11 (*1)		Petroleum gases and other gaseous hydrocarbons.							
		- Liquefied :							
	27 11.11.00.00	-- Natural gas	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Goods under this heading are under the control of the Energy Commission Act, 1997 (Act 541). The Energy Commission determines import excise duty rates. A permit is required from the Energy Commission

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	27 11.12.00.00	-- Propane	10%	12.5%				0%	kg
(*)	27 11.13.00.00	-- Butanes	10%	12.5%				0%	kg
(*)	27 11.14.00.00	-- Ethylene, propylene, butylene and butadiene	10%	12.5%				0%	kg
(*)	27 11.19.00.00	-- Other	10%	12.5%				0%	kg
(*)		- In gaseous state :							
27.12	27 11.21.00.00	-- Natural gas	10%	12.5%				0%	kg
	27 11.29.00.00	-- Other	10%	12.5%				0%	kg
		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.							
	27 12.10.00.00	- Petroleum jelly	10%	12.5%				0%	kg
27.13	27 12.20.00.00	- Paraffin wax containing by weight less than 0.75% of oil	10%	12.5%				0%	kg
	27 12.90.00.00	- Other	10%	12.5%				0%	kg
		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.							
		- Petroleum coke :							
	27 13.11.00.00	-- Not calcined	10%	12.5%				0%	kg
	27 13.12.00.00	-- Calcined	10%	12.5%				0%	kg
	27 13.20.00.00	- Petroleum bitumen	10%	12.5%				0%	kg
	27 13.90.00.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	12.5%				0%	kg

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(*) Goods under this heading are under the control of the Energy Commission Act, 1997 (Act 541). The Energy Commission determines import excise duty rates. A permit is required from the Energy Commission

Section V
Chapter 27
27.14/16

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.							
	27 14.10.00.00	- Bituminous or oil shale and tar sands	10%	12.5%				0%	kg
	27 14.90.00.00	- Other	10%	12.5%				0%	kg
27.15	27 15.00.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	10%	12.5%				0%	kg
27.16	27 16.00.00.00	Electrical energy.	0%	12.5%				0%	1000 kWh

(*2) Import Excise is a specific rate subject to change from time to time by National Petroleum Authority

(*3) A permit is required from the Environmental Protection Agency. (*1) Goods under this heading are under the control of the Energy Commission Act, 1997 (Act 541). A permit is required from the Energy Commission.

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
- (B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28
(*)

**Inorganic chemicals; organic or inorganic compounds
of precious metals, of rare-earth metals,
of radioactive elements or of isotopes**

Notes.

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

- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

2.- In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).

3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, or metal alloys of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).

4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.

5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6.- Heading 28.44 applies only to: (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

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

7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.01		I. - CHEMICAL ELEMENTS							
		Fluorine, chlorine, bromine and iodine.							
	28 01.10.00.00	- Chlorine	10%	12.5%				0%	kg
	28 01.20.00.00	- Iodine	10%	12.5%				0%	kg
	28 01.30.00.00	- Fluorine; bromine	10%	12.5%				0%	kg
28.02	28 02.00.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	10%	12.5%				0%	kg
28.03	28 03.00.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	10%	12.5%				0%	kg
28.04		Hydrogen, rare gases and other non-metals.							
	28 04.10.00.00	- Hydrogen	10%	12.5%				0%	kg
		- Rare gases :							
	28 04.21.00.00	-- Argon	10%	12.5%				0%	kg
	28 04.29.00.00	-- Other	10%	12.5%				0%	kg
	28 04.30.00.00	- Nitrogen	10%	12.5%				0%	kg
	28 04.40.00.00	- Oxygen	10%	12.5%				0%	kg
	28 04.50.00.00	- Boron; tellurium	10%	12.5%				0%	kg
		- Silicon :							
	28 04.61.00.00	-- Containing by weight not less than 99.99% of silicon	10%	12.5%				0%	kg
	28 04.69.00.00	-- Other	10%	12.5%				0%	kg
	28 04.70.00.00	- Phosphorus	10%	12.5%				0%	kg
	28 04.80.00.00	- Arsenic	10%	12.5%				0%	kg
	28 04.90.00.00	- Selenium	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.							
	28 05.11.00.00	– Sodium	10%	12.5%				0%	kg
	28 05.12.00.00	-- Calcium	10%	12.5%				0%	kg
	28 05.19.00.00	-- Other	10%	12.5%				0%	kg
	28 05.30.00.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	10%	12.5%				0%	kg
(*)	28 05.40.00.00	- Mercury	10%	12.5%				0%	kg
		II. - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS							
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.							
(*)	28 06.10.00.00	- Hydrogen chloride (hydrochloric acid)	10%	12.5%				0%	kg
	28 06.20.00.00	- Chlorosulphuric acid	10%	12.5%				0%	kg
28.07 (*)	28 07.00.00.00	Sulphuric acid; oleum.	10%	12.5%				0%	kg
28.08	28 08.00.00.00	Nitric acid; sulphonitric acids.	10%	12.5%				0%	kg
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.							
	28 09.10.00.00	- Diphosphorus pentaoxide	10%	12.5%				0%	kg
	28 09.20.00.00	- Phosphoric acid and polyphosphoric acids	10%	12.5%				0%	kg
28.10	28 10.00.00.00	Oxides of boron; boric acids.	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.							
	28 11.11.00.00	- Other inorganic acids : -- Hydrogen fluoride (hydrofluoric acid)	10%	12.5%				0%	kg
	28 11.19.00.00	-- Other	10%	12.5%				0%	kg
		- Other inorganic oxygen compounds of non- metals :							
	28 11.21.00.00	-- Carbon dioxide	10%	12.5%				0%	kg
	28 11.22.00.00	-- Silicon dioxide	10%	12.5%				0%	kg
	28 11.29.00.00	-- Other	10%	12.5%				0%	kg
		III. - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS							
28.12		Halides and halide oxides of non-metals.							
	28 12.10.00.00	- Chlorides and chloride oxides	10%	12.5%				0%	kg
	28 12.90.00.00	- Other	10%	12.5%				0%	kg
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.							
	28 13.10.00.00	- Carbon disulphide	10%	12.5%				0%	kg
	28 13.90.00.00	- Other	10%	12.5%				0%	kg
		IV. - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS							
28.14		Ammonia, anhydrous or in aqueous solution.							
	28 14.10.00.00	- Anhydrous ammonia	10%	12.5%				0%	kg
	28 14.20.00.00	- Ammonia in aqueous solution	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.							
	28 15.11.00.00	- Sodium hydroxide (caustic soda): -- Solid	10%	12.5%				0%	kg
	28 15.12.00.00	-- In aqueous solution (soda lye or liquid soda)	10%	12.5%				0%	kg
	28 15.20.00.00	- Potassium hydroxide (caustic potash)	10%	12.5%				0%	kg
	28 15.30.00.00	- Peroxides of sodium or potassium	10%	12.5%				0%	kg
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.							
	28 16.10.00.00	- Hydroxide and peroxide of magnesium	10%	12.5%				0%	kg
	28 16.40.00.00	- Oxides, hydroxides and peroxides, of strontium or barium	10%	12.5%				0%	kg
28.17	28 17.00.00.00	Zinc oxide; zinc peroxide.	10%	12.5%				0%	kg
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.							
	28 18.10.00.00	- Artificial corundum, whether or not chemically defined	10%	12.5%				0%	kg
	28 18.20.00.00	- Aluminium oxide, other than artificial corundum	10%	12.5%				0%	kg
	28 18.30.00.00	- Aluminium hydroxide	10%	12.5%				0%	kg
28.19		Chromium oxides and hydroxides.							
	28 19.10.00.00	- Chromium trioxide	10%	12.5%				0%	kg
	28 19.90.00.00	- Other	10%	12.5%				0%	kg
28.20		Manganese oxides.							
	28 20.10.00.00	- Manganese dioxide	10%	12.5%				0%	kg
	28 20.90.00.00	- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .							
	28 21.10.00.00	- Iron oxides and hydroxides	10%	12.5%				0%	kg
	28 21.20.00.00	- Earth colours	10%	12.5%				0%	kg
28.22	28 22.00.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	10%	12.5%				0%	kg
28.23	28 23.00.00.00	Titanium oxides.	10%	12.5%				0%	kg
28.24		Lead oxides; red lead and orange lead.							
	28 24.10.00.00	- Lead monoxide (litharge, massicot)	10%	12.5%				0%	kg
	28 24.90.00.00	- Other	10%	12.5%				0%	kg
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.							
	28 25.10.00.00	- Hydrazine and hydroxylamine and their inorganic salts	10%	12.5%				0%	kg
	28 25.20.00.00	- Lithium oxide and hydroxide	10%	12.5%				0%	kg
	28 25.30.00.00	- Vanadium oxides and hydroxides	10%	12.5%				0%	kg
	28 25.40.00.00	- Nickel oxides and hydroxides	10%	12.5%				0%	kg
	28 25.50.00.00	- Copper oxides and hydroxides	10%	12.5%				0%	kg
	28 25.60.00.00	- Germanium oxides and zirconium dioxide	10%	12.5%				0%	kg
	28 25.70.00.00	- Molybdenum oxides and hydroxides	10%	12.5%				0%	kg
	28 25.80.00.00	- Antimony oxides	10%	12.5%				0%	kg
	28 25.90.00.00	- Other	10%	12.5%				0%	kg
		V. - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS							
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.							

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.27	28 26.12.00.00	- Fluorides : -- Of aluminium	10%	12.5%				0%	kg
	28 26.19.00.00	-- Other	10%	12.5%				0%	kg
	28 26.30.00.00	- Sodium hexafluoroaluminate (synthetic cryolite)	10%	12.5%				0%	kg
	28 26.90.00.00	- Other	10%	12.5%				0%	kg
		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.							
	28 27.10.00.00	- Ammonium chloride	10%	12.5%				0%	kg
	28 27.20.00.00	- Calcium chloride	10%	12.5%				0%	kg
		- Other chlorides :							
	28 27.31.00.00	-- Of magnesium	10%	12.5%				0%	kg
	28 27.32.00.00	-- Of aluminium	10%	12.5%				0%	kg
	28 27.35.00.00	-- Of nickel	10%	12.5%				0%	kg
	28 27.39.00.00	-- Other	10%	12.5%				0%	kg
		- Chloride oxides and chloride hydroxides :							
	28 27.41.00.00	-- Of copper	10%	12.5%				0%	kg
28 27.49.00.00	-- Other	10%	12.5%				0%	kg	
28.28		- Bromides and bromide oxides :							
	28 27.51.00.00	-- Bromides of sodium or of potassium	10%	12.5%				0%	kg
	28 27.59.00.00	-- Other	10%	12.5%				0%	kg
	28 27.60.00.00	- Iodides and iodide oxides	10%	12.5%				0%	kg
		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.							
	28 28.10.00.00	- Commercial calcium hypochlorite and other calcium hypochlorites	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.29	28 28.90.10.00	- Other : -- Sodium hypochlorite (bleach) whether or not concentrated	10%	12.5%				0%	kg
	28 28.90.90.00	-- Other	10%	12.5%				0%	kg
		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.							
		- Chlorates :							
28.30	28 29.11.00.00	-- Of sodium	10%	12.5%				0%	kg
	28 29.19.00.00	-- Other	10%	12.5%				0%	kg
	28 29.90.00.00	- Other	10%	12.5%				0%	kg
		Sulphides; polysulphides, whether or not chemically defined.							
28.31	28 30.10.00.00	- Sodium sulphides	10%	12.5%				0%	kg
	28 30.90.00.00	- Other	10%	12.5%				0%	kg
		Dithionites and sulphonylates.							
	28 31.10.00.00	- Of sodium	10%	12.5%				0%	kg
28.32	28 31.90.00.00	- Other	10%	12.5%				0%	kg
		Sulphites; thiosulphates.							
	28 32.10.00.00	- Sodium sulphites	10%	12.5%				0%	kg
	28 32.20.00.00	- Other sulphites	10%	12.5%				0%	kg
28.33	28 32.30.00.00	- Thiosulphates	10%	12.5%				0%	kg
		Sulphates; alums; peroxosulphates (persulphates).							
		- Sodium sulphates :							
	28 33.11.00.00	-- Disodium sulphate	10%	12.5%				0%	kg
	28 33.19.00.00	-- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.34		- Other sulphates :							
	28 33.22.00.00	-- Of aluminium	10%	12.5%				0%	kg
	28 33.24.00.00	-- Of nickel	10%	12.5%				0%	kg
	28 33.25.00.00	-- Of copper	10%	12.5%				0%	kg
	28 33.27.00.00	-- Of barium	10%	12.5%				0%	kg
	28 33.29.00.00	-- Other	10%	12.5%				0%	kg
	28 33.30.00.00	- Alums	10%	12.5%				0%	kg
	28 33.40.00.00	- Peroxosulphates (persulphates)	10%	12.5%				0%	kg
	28 33.21.00.00	-- Of magnesium	10%	12.5%				0%	kg
		Nitrites; nitrates.							
28.35	28 34.10.00.00	- Nitrites	10%	12.5%				0%	kg
		- Nitrates :							
	28 34.21.00.00	-- Of potassium	10%	12.5%				0%	kg
	28 34.29.00.00	-- Other	10%	12.5%				0%	kg
		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.							
	28 35.10.00.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	10%	12.5%				0%	kg
		- Phosphates :							
	28 35.22.00.00	-- Of mono- or disodium	10%	12.5%				0%	kg
	28 35.24.00.00	-- Of potassium	10%	12.5%				0%	kg
	28 35.25.00.00	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	10%	12.5%				0%	kg
28 35.26.00.00	-- Other phosphates of calcium	10%	12.5%				0%	kg	
28 35.29.00.00	-- Other	10%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.36	28 35.31.00.00	- Polyphosphates : -- Sodium triphosphate (sodium tripolyphosphate)	10%	12.5%				0%	kg
	28 35.39.00.00	-- Other Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	10%	12.5%				0%	kg
	28 36.20.00.00	- Disodium carbonate	10%	12.5%				0%	kg
	28 36.30.00.00	- Sodium hydrogencarbonate (sodium bicarbonate)	10%	12.5%				0%	kg
	28 36.40.00.00	- Potassium carbonates	10%	12.5%				0%	kg
	28 36.50.00.00	- Calcium carbonate	10%	12.5%				0%	kg
	28 36.60.00.00	- Barium carbonate	10%	12.5%				0%	kg
		- Other :							
	28 36.91.00.00	-- Lithium carbonates	10%	12.5%				0%	kg
	28 36.92.00.00	-- Strontium carbonate	10%	12.5%				0%	kg
28.37	28 36.99.00.00	-- Other Cyanides, cyanide oxides and complex cyanides.	10%	12.5%				0%	kg
		- Cyanides and cyanide oxides :							
	28 37.11.00.00	-- Of sodium	10%	12.5%				0%	kg
	28 37.19.00.00	-- Other	10%	12.5%				0%	kg
	28 37.20.00.00	- Complex cyanides	10%	12.5%				0%	kg
[28.38]									

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.39		Silicates; commercial alkali metal sulicates.							
		- Of sodium :							
	28 39.11.00.00	-- Sodium metasilicates	10%	12.5%				0%	kg
	28 39.19.00.00	-- Other	10%	12.5%				0%	kg
	28 39.90.00.00	- Other	10%	12.5%				0%	kg
28.40		Borates; peroxoborates (perborates).							
		- Disodium tetraborate (refined borax):							
	28 40.11.00.00	-- Anhydrous	10%	12.5%				0%	kg
	28 40.19.00.00	-- Other	10%	12.5%				0%	kg
	28 40.20.00.00	- Other borates	10%	12.5%				0%	kg
	28 40.30.00.00	- Peroxoborates (perborates)	10%	12.5%				0%	kg
28.41		Salts of oxometallic or peroxometallic acids.							
	28 41.30.00.00	- Sodium dichromate	10%	12.5%				0%	kg
	28 41.50.00.00	- Other chromates and dichromates; peroxochromates	10%	12.5%				0%	kg
		- Manganites, manganates and permanganates :							
	28 41.61.00.00	-- Potassium permanganate	10%	12.5%				0%	kg
	28 41.69.00.00	-- Other	10%	12.5%				0%	kg
	28 41.70.00.00	- Molybdates	10%	12.5%				0%	kg
	28 41.80.00.00	- Tungstates (wolframates)	10%	12.5%				0%	kg
	28 41.90.00.00	- Other	10%	12.5%				0%	kg
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.							

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.43	28 42.10.00.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	10%	12.5%				0%	kg
	28 42.90.00.00	- Other	10%	12.5%				0%	kg
		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.							
	28 43.10.00.00	- Colloidal precious metals	10%	12.5%				0%	kg
28.44		- Silver compounds :							
	28 43.21.00.00	-- Silver nitrate	10%	12.5%				0%	kg
	28 43.29.00.00	-- Other	10%	12.5%				0%	kg
	28 43.30.00.00	- Gold compounds	10%	12.5%				0%	kg
	28 43.90.00.00	- Other compounds; amalgams	10%	12.5%				0%	kg
		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.							
	28 44.10.00.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	10%	12.5%				0%	kg
	28 44.20.00.00	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*) 28.45	28 44.30.00.00	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	10%	12.5%				0%	kg
	28 44.40.00.00	- 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	10%	12.5%				0%	kg
	28 44.50.00.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	10%	12.5%				0%	kg
		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.							
	28 45.10.00.00	- Heavy water (deuterium oxide)	10%	12.5%				0%	kg
28.46	28 45.90.00.00	- Other	10%	12.5%				0%	kg
		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.							
	28 46.10.00.00	- Cerium compounds	10%	12.5%				0%	kg
28.47	28 46.90.00.00	- Other	10%	12.5%				0%	kg
	28 47.00.00.00	Hydrogen peroxide, whether or not solidified with urea.	10%	12.5%				0%	kg
28.48	28 48.00.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
28.49		Carbides, whether or not chemically defined.							
	28 49.10.00.00	- Of calcium	10%	12.5%				0%	kg
	28 49.20.00.00	- Of silicon	10%	12.5%				0%	kg
	28 49.90.00.00	- Other	10%	12.5%				0%	kg
28.50	28 50.00.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	10%	12.5%				0%	kg
[28.51]									
28.52		Inorganis or organic compounds of mercury, whether or not chemically defined, excluding amalgams							
	28 52.10.00.00	- Chemically defined	10%	12.5%				0%	kg
	28 52.90.00.00	- Other	10%	12.5%				0%	kg
28.53	28 53.00.00.00	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.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

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 29.40, 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 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02 :
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);

- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

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

4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

8.- For the purposes of Heading 29.37 :

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

Subheading Notes.

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

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.01	29 01.10.00.00	I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES Acyclic hydrocarbons. - Saturated	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*1) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*2) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.02	29 01.21.00.00	- Unsaturated : -- Ethylene	10%	12.5%				0%	kg
	29 01.22.00.00	-- Propene (propylene)	10%	12.5%				0%	kg
	29 01.23.00.00	-- Butene (butylene) and isomers thereof	10%	12.5%				0%	kg
	29 01.24.00.00	-- Buta-1, 3-diene and isoprene	10%	12.5%				0%	kg
	29 01.29.00.00	-- Other	10%	12.5%				0%	kg
		Cyclic hydrocarbons.							
		- Cyclanes, cyclenes and cycloterpenes :							
	29 02.11.00.00	-- Cyclohexane	10%	12.5%				0%	kg
	29 02.19.00.00	-- Other	10%	12.5%				0%	kg
	29 02.20.00.00	- Benzene	10%	12.5%				0%	kg
(*1)	29 02.30.00.00	- Toluene	10%	12.5%				0%	kg
		- Xylenes :							
	29 02.41.00.00	-- o-Xylene	10%	12.5%				0%	kg
	29 02.42.00.00	-- m-Xylene	10%	12.5%				0%	kg
	29 02.43.00.00	-- p-Xylene	10%	12.5%				0%	kg
	29 02.44.00.00	-- Mixed xylene isomers	10%	12.5%				0%	kg
	29 02.50.00.00	- Styrene	10%	12.5%				0%	kg
	29 02.60.00.00	- Ethylbenzene	10%	12.5%				0%	kg
	29 02.70.00.00	- Cumene	10%	12.5%				0%	kg
	29 02.90.00.00	- Other	10%	12.5%				0%	kg
29.03 (*1)		Halogenated derivatives of hydrocarbons.							
		- Saturated chlorinated derivatives of acyclic hydrocarbons :							
	29 03.11.00.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board)).

(*2) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	29 03.12.00.00	-- Dichloromethane (methylene chloride)	10%	12.5%				0%	kg
	29 03.13.00.00	-- Chloroform (trichloromethane)	10%	12.5%				0%	kg
	29 03.14.00.00	-- Carbon tetrachloride	10%	12.5%				0%	kg
	29 03.15.00.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	10%	12.5%				0%	kg
		-- Other :							
	29 03.19.10.00	--- 1,1,1-Trichloroethane (methyl chloroform)	10%	12.5%				0%	kg
	29 03.19.90.00	--- Other	10%	12.5%				0%	kg
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :							
	29 03.21.00.00	-- Vinyl chloride (chloroethylene)	10%	12.5%				0%	kg
	29 03.22.00.00	-- Trichloroethylene	10%	12.5%				0%	kg
	29 03.23.00.00	-- Tetrachloroethylene (perchloroethylene)	10%	12.5%				0%	kg
	29 03.29.00.00	-- Other	10%	12.5%				0%	kg
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :							
	29 03.31.00.00	-- Ethylene diibromide (ISO) (1,2-dibromoethane)	10%	12.5%				0%	kg
		-- Other:							
	29 03.39.10.00	--- Bromomethane (methylbromide)	10%	12.5%				0%	kg
	29 03.39.90.00	--- Other	10%	12.5%				0%	kg
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :							
	29 03.71.00.00	-- Chlorodifluoromethane	10%	12.5%				0%	kg
	29 03.72.00.00	-- Dichlorotrifluoroethanes	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	29 03.73.00.00	-- Dichlorofluoroethanes	10%	12.5%				0%	kg
	29 03.74.00.00	-- Chlorodifluoroethanes	10%	12.5%				0%	kg
	29 03.75.00.00	-- Dichloropentafluoropropanes	10%	12.5%				0%	kg
	29 03.76.00.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	10%	12.5%				0%	kg
	29 03.77.00.00	-- Other, perhalogenated only with fluorine and chlorine	10%	12.5%				0%	kg
	29 03.78.00.00	-- Other perhalogenated derivatives	10%	12.5%				0%	kg
		-- Other :							
	29 03.79.10.00	--- Chlorotetrafluorethanes	10%	12.5%				0%	kg
	29 03.79.20.00	--- Other derivatives of methane, ethane or propane halogenated only with fluorine and chlorine	10%	12.5%				0%	kg
	29 03.79.30.00	--- Derivatives of methane, ethane or propane halogenated only with fluorine and bromine	10%	12.5%				0%	kg
	29 03.79.90.00	--- Other	10%	12.5%				0%	kg
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :							
	29 03.81.00.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane HCH (ISO)), including lindane (ISO, INN)	10%	12.5%				0%	kg
	29 03.82.00.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	10%	12.5%				0%	kg
	29 03.89.00.00	-- Other	10%	12.5%				0%	kg
		- Halogenated derivatives of aromatic hydrocarbons :							
	29 03.91.00.00	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	10%	12.5%				0%	kg

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Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
29.04	29 03.92.00.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1, 1, 1-trichloro-2, 2-bis(<i>p</i> -chlorophenyl)ethane)	10%	12.5%				0%	kg
	29 03.99.00.00	-- Other	10%	12.5%				0%	kg
		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.							
	29 04.10.00.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	10%	12.5%				0%	kg
	29 04.20.00.00	- Derivatives containing only nitro or only nitroso groups	10%	12.5%				0%	kg
29.05	29 04.90.00.00	- Other	10%	12.5%				0%	kg
		II. - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
		- Saturated monohydric alcohols :							
	29 05.11.00.00	-- Methanol (methyl alcohol)	10%	12.5%				0%	kg
	29 05.12.00.00	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	10%	12.5%				0%	kg
	29 05.13.00.00	-- Butan-1-ol (<i>n-butyl alcohol</i>)	10%	12.5%				0%	kg
	29 05.14.00.00	-- Other butanols	10%	12.5%				0%	kg
	29 05.16.00.00	-- Octanol (octyl alcohol) and isomers thereof	10%	12.5%				0%	kg
	29 05.17.00.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	10%	12.5%				0%	kg
	29 05.19.00.00	-- Other	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
29.06		- Unsaturated monohydric alcohols :								
	29 05.22.00.00	-- Acyclic terpene alcohols	10%	12.5%				0%	kg	
	29 05.29.00.00	-- Other	10%	12.5%				0%	kg	
		- Diols :								
	29 05.31.00.00	-- Ethylene glycol (ethanediol)	10%	12.5%				0%	kg	
	29 05.32.00.00	-- Propylene glycol (propane-1, 2-diol)	10%	12.5%				0%	kg	
	29 05.39.00.00	-- Other	10%	12.5%				0%	kg	
		- Other polyhydric alcohols :								
	29 05.41.00.00	-- 2-Ethyl-2-(hydroxymethyl) propane-1, 3- diol (trimethylolpropane)	10%	12.5%				0%	kg	
	29 05.42.00.00	-- Pentaerythritol	10%	12.5%				0%	kg	
	29 05.43.00.00	-- Mannitol	10%	12.5%				0%	kg	
	29 05.44.00.00	-- D-glucitol (sorbitol)	10%	12.5%				0%	kg	
	29 05.45.00.00	-- Glycerol	10%	12.5%				0%	kg	
	29 05.49.00.00	-- Other	10%	12.5%				0%	kg	
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :								
	(*)	29 05.51.00.00	-- Ethchlorvynol (INN)	10%	12.5%				0%	kg
		29 05.59.00.00	-- Other	10%	12.5%				0%	kg
		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.								
		- Cyclanic, cyclenic or cycloterpenic:								
	29 06.11.00.00	-- Menthol	10%	12.5%				0%	kg	
	29 06.12.00.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	10%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.07	29 06.13.00.00	-- Sterols and inositols	10%	12.5%				0%	kg
	29 06.19.00.00	-- Other	10%	12.5%				0%	kg
		- Aromatic :							
	29 06.21.00.00	-- Benzyl alcohol	10%	12.5%				0%	kg
	29 06.29.00.00	-- Other	10%	12.5%				0%	kg
		III.- PHENOLS, PHENOL- ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
		Phenols; phenol-alcohols.							
		- Monophenols :							
	29 07.11.00.00	-- Phenol (hydroxybenzene) and its salts	10%	12.5%				0%	kg
	29 07.12.00.00	-- Cresols and their salts	10%	12.5%				0%	kg
	29 07.13.00.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	10%	12.5%				0%	kg
	29 07.15.00.00	-- Naphthols and their salts	10%	12.5%				0%	kg
	29 07.19.00.00	-- Other	10%	12.5%				0%	kg
		- Polyphenols; phenol-alcohols :							
	29 07.21.00.00	-- Resorcinol and its salts	10%	12.5%				0%	kg
29 07.22.00.00	-- Hydroquinone (quinol) and its salts	10%	12.5%				0%	kg	
29 07.23.00.00	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	10%	12.5%				0%	kg	
29 07.29.00.00	-- Other	10%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. - Derivatives containing only halogen substituents and their salts :							
	29 08.11.00.00	-- Pentachlorophenol (ISO)	10%	12.5%				0%	kg
	29 08.19.00.00	-- Other	10%	12.5%				0%	kg
		- Other :							
	29 08.91.00.00	-- Dinoseb (ISO) and its salts	10%	12.5%				0%	kg
	29 08.92.00.00	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts.	10%	12.5%				0%	kg
	29 08.99.00.00	-- Other	10%	12.5%				0%	kg
		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 :							
(*1)	29 09.11.00.00	-- Diethyl ether	10%	12.5%				0%	kg
	29 09.19.00.00	-- Other	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.10	29 09.20.00.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	12.5%				0%	kg
	29 09.30.00.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	12.5%				0%	kg
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:							
	29 09.41.00.00	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	10%	12.5%				0%	kg
	29 09.43.00.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	10%	12.5%				0%	kg
	29 09.44.00.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	10%	12.5%				0%	kg
	29 09.49.00.00	-- Other	10%	12.5%				0%	kg
	29 09.50.00.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	12.5%				0%	kg
	29 09.60.00.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	12.5%				0%	kg
		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
	29 10.10.00.00	- Oxirane (ethylene oxide)	10%	12.5%				0%	kg
	29 10.20.00.00	- Methyloxirane (propylene oxide)	10%	12.5%				0%	kg
29 10.30.00.00	- 1-Chloro-2, 3-epoxypropane (epichlorohydrin)	10%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.11	29 10.40.00.00	- Dieldrin (ISO, INN)	10%	12.5%				0%	kg
	29 10.90.00.00	- Other	10%	12.5%				0%	kg
	29 11.00.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%	12.5%				0%	kg
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 :							
	29 12.11.00.00	-- Methanal (formaldehyde)	10%	12.5%				0%	kg
	29 12.12.00.00	-- Ethanal (acetaldehyde)	10%	12.5%				0%	kg
	29 12.19.00.00	-- Other	10%	12.5%				0%	kg
		- Cyclic aldehydes without other oxygen function :							
	29 12.21.00.00	-- Benzaldehyde	10%	12.5%				0%	kg
	29 12.29.00.00	-- Other	10%	12.5%				0%	kg
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :							
	29 12.41.00.00	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	10%	12.5%				0%	kg
	29 12.42.00.00	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	10%	12.5%				0%	kg
	29 12.49.00.00	-- Other	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.13	29 12.50.00.00	- Cyclic polymers of aldehydes	10%	12.5%				0%	kg
	29 12.60.00.00	- Paraformaldehyde	10%	12.5%				0%	kg
	29 13.00.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	10%	12.5%				0%	kg
29.14		VI. - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS							
		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.							
		- Acyclic ketones without other oxygen function :							
(*1)	29 14.11.00.00	-- Acetone	10%	12.5%				0%	kg
(*1)	29 14.12.00.00	-- Butanone (methyl ethyl ketone)	10%	12.5%				0%	kg
	29 14.13.00.00	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	10%	12.5%				0%	kg
	29 14.19.00.00	-- Other	10%	12.5%				0%	kg
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:							
	29 14.22.00.00	-- Cyclohexanone and methylcyclohexanones	10%	12.5%				0%	kg
	29 14.23.00.00	-- Ionones and methylionones	10%	12.5%				0%	kg
		- Other :							
	29 14.29.10.00	-- Camphor	10%	12.5%				0%	kg
	29 14.29.90.00	-- Other	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)	29 14.31.00.00	- Aromatic ketones without other oxygen function : -- Phenylacetone (phenylpropan-2-one)	10%	12.5%				0%	kg
	29 14.39.00.00	-- Other	10%	12.5%				0%	kg
	29 14.40.00.00	- Ketone-alcohols and ketone-aldehydes	10%	12.5%				0%	kg
	29 14.50.00.00	- Ketone-phenols and ketones with other oxygen function	10%	12.5%				0%	kg
		- Quinones :							
	29 14.61.00.00	-- Anthraquinone	10%	12.5%				0%	kg
	29 14.69.00.00	-- Other	10%	12.5%				0%	kg
	29 14.70.00.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	10%	12.5%				0%	kg
		VII. - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
	29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.							
(*1)		- Formic acid, its salts and esters :							
	29 15.11.00.00	-- Formic acid	10%	12.5%				0%	kg
	29 15.12.00.00	-- Salts of formic acid	10%	12.5%				0%	kg
	29 15.13.00.00	-- Esters of formic acid	10%	12.5%				0%	kg
(*1)		- Acetic acid and its salts; acetic anhydride:							
	29 15.21.00.00	-- Acetic acid	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.16	29 15.24.00.00	-- Acetic anhydride	10%	12.5%				0%	kg
	29 15.29.00.00	-- Other	10%	12.5%				0%	kg
		- Esters of acetic acid :							
	29 15.31.00.00	-- Ethyl acetate	10%	12.5%				0%	kg
	29 15.32.00.00	-- Vinyl acetate	10%	12.5%				0%	kg
	29 15.33.00.00	-- <i>n</i> -Butyl acetate	10%	12.5%				0%	kg
	29 15.36.00.00	-- Dinoseb (ISO) acetate	10%	12.5%				0%	kg
	29 15.39.00.00	-- Other	10%	12.5%				0%	kg
	29 15.40.00.00	- Mono-, di- or trichloroacetic acids, their salts and esters	10%	12.5%				0%	kg
	29 15.50.00.00	- Propionic acid, its salts and esters	10%	12.5%				0%	kg
	29 15.60.00.00	- Butanoic acids, pentanoic acids, their salts and esters	10%	12.5%				0%	kg
	29 15.70.00.00	- Palmitic acid, stearic acid, their salts and esters	10%	12.5%				0%	kg
	29 15.90.00.00	- Other	10%	12.5%				0%	kg
		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 :							
	29 16.11.00.00	-- Acrylic acid and its salts	10%	12.5%				0%	kg
	29 16.12.00.00	-- Esters of acrylic acid	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.17	29 16.13.00.00	-- Methacrylic acid and its salts	10%	12.5%				0%	kg
	29 16.14.00.00	-- Esters of methacrylic acid	10%	12.5%				0%	kg
	29 16.15.00.00	-- Oleic, linoleic or linolenic acids, their salts and esters	10%	12.5%				0%	kg
	29 16.16.00.00	-- Binapacryl (ISO).	10%	12.5%				0%	kg
	29 16.19.00.00	-- Other	10%	12.5%				0%	kg
	29 16.20.00.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10%	12.5%				0%	kg
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :							
	29 16.31.00.00	-- Benzoic acid, its salts and esters	10%	12.5%				0%	kg
	29 16.32.00.00	-- Benzoyl peroxide and benzoyl chloride	10%	12.5%				0%	kg
	(*) 29 16.34.00.00	-- Phenylacetic acid and its salts	10%	12.5%				0%	kg
	29 16.39.00.00	-- Other	10%	12.5%				0%	kg
		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 :							
	29 17.11.00.00	-- Oxalic acid, its salts and esters	10%	12.5%				0%	kg

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Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
29.18	29 17.12.00.00	-- Adipic acid, its salts and esters	10%	12.5%				0%	kg
	29 17.13.00.00	-- Azelaic acid, sebacic acid, their salts and esters	10%	12.5%				0%	kg
	29 17.14.00.00	-- Maleic anhydride	10%	12.5%				0%	kg
	29 17.19.00.00	-- Other	10%	12.5%				0%	kg
	29 17.20.00.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	10%	12.5%				0%	kg
	29 17.32.00.00	-- Dioctyl orthophthalates	10%	12.5%				0%	kg
	29 17.33.00.00	-- Dinonyl or didecyl orthophthalates	10%	12.5%				0%	kg
	29 17.34.00.00	-- Other esters of orthophthalic acid	10%	12.5%				0%	kg
	29 17.35.00.00	-- Phthalic anhydride	10%	12.5%				0%	kg
	29 17.36.00.00	-- Terephthalic acid and its salts	10%	12.5%				0%	kg
	29 17.37.00.00	-- Dimethyl terephthalate	10%	12.5%				0%	kg
	29 17.39.00.00	-- Other	10%	12.5%				0%	kg
		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 :							
29 18.11.00.00	-- Lactic acid, its salts and esters	10%	12.5%				0%	kg	
29 18.12.00.00	-- Tartaric acid	10%	12.5%				0%	kg	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	29 18.13.00.00	-- Salts and esters of tartaric acid	10%	12.5%				0%	kg
	29 18.14.00.00	-- Citric acid	10%	12.5%				0%	kg
	29 18.15.00.00	-- Salts and esters of citric acid	10%	12.5%				0%	kg
	29 18.16.00.00	-- Gluconic acid, its salts and esters	10%	12.5%				0%	kg
	29 18.18.00.00	-- Chlorobenzilate (ISO)	10%	12.5%				0%	kg
	29 18.19.00.00	-- Other	10%	12.5%				0%	kg
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :							
	29 18.21.00.00	-- Salicylic acid and its salts	10%	12.5%				0%	kg
	29 18.22.00.00	-- O-Acetylsalicylic acid, its salts and esters	10%	12.5%				0%	kg
	29 18.23.00.00	-- Other esters of salicylic acid and their salts	10%	12.5%				0%	kg
	29 18.29.00.00	-- Other	10%	12.5%				0%	kg
	29 18.30.00.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	10%	12.5%				0%	kg
		- Other :							
	29 18.91.00.00	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	10%	12.5%				0%	kg
	29 18.99.00.00	-- Other	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.19		VIII. - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.							
	29 19.10.00.00	- Tris (2,3-dibromopropyl) phosphate	10%	12.5%				0%	kg
29.20	29 19.90.00.00	- Other	10%	12.5%				0%	kg
		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 :							
	29 20.11.00.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	10%	12.5%				0%	kg
	29 20.19.00.00	-- Other	10%	12.5%				0%	kg
	29 20.90.00.00	- Other	10%	12.5%				0%	kg
29.21		IX. - NITROGEN-FUNCTION COMPOUNDS							
		Amine-function compounds.							
		- Acyclic monoamines and their derivatives; salts thereof:							
	29 21.11.00.00	-- Methylamine, di- or trimethylamine and their salts	10%	12.5%				0%	kg
	29 21.19.00.00	-- Other	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Acyclic polyamines and their derivatives; salts thereof :							
	29 21.21.00.00	-- Ethylenediamine and its salts	10%	12.5%				0%	kg
	29 21.22.00.00	-- Hexamethylenediamine and its salts	10%	12.5%				0%	kg
	29 21.29.00.00	-- Other	10%	12.5%				0%	kg
	29 21.30.00.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	10%	12.5%				0%	kg
		- Aromatic monoamines and their derivatives; salts thereof :							
	29 21.41.00.00	-- Aniline and its salts	10%	12.5%				0%	kg
	29 21.42.00.00	-- Aniline derivatives and their salts	10%	12.5%				0%	kg
	29 21.43.00.00	-- Toluidines and their derivatives; salts thereof	10%	12.5%				0%	kg
	29 21.44.00.00	-- Diphenylamine and its derivatives; salts thereof	10%	12.5%				0%	kg
	29 21.45.00.00	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	10%	12.5%				0%	kg
(*)	29 21.46.00.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	10%	12.5%				0%	kg
(*)	29 21.49.00.00	-- Other	10%	12.5%				0%	kg
		- Aromatic polyamines and their derivatives; salts thereof :							
	29 21.51.00.00	-- <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	10%	12.5%				0%	kg
	29 21.59.00.00	-- Other	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
	29 22.11.00.00	-- Monoethanolamine and its salts	10%	12.5%				0%	kg
	29 22.12.00.00	-- Diethanolamine and its salts	10%	12.5%				0%	kg
	29 22.13.00.00	-- Triethanolamine and its salts	10%	12.5%				0%	kg
(*)	29 22.14.00.00	-- Dextropropoxyphene (INN) and its salts	10%	12.5%				0%	kg
(*)	29 22.19.00.00	-- Other	10%	12.5%				0%	kg
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :							
	29 22.21.00.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	10%	12.5%				0%	kg
(*)	29 22.29.00.00	-- Other	10%	12.5%				0%	kg
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :							
(*)	29 22.31.00.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	10%	12.5%				0%	kg
	29 22.39.00.00	-- Other	10%	12.5%				0%	kg
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :							
	29 22.41.00.00	-- Lysine and its esters; salts thereof	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.23	(*) 29 22.42.10.00	-- Glutamic acid and its salts : --- Chemically refined monosodium glutamate powder or granules put up in packings for retail sale (for example A-One)	20%	12.5%				0%	kg
	(*) 29 22.42.90.00	--- Other	10%	12.5%				0%	kg
	(*) 29 22.43.00.00	-- Anthranilic acid and its salts	10%	12.5%				0%	kg
	(*) 29 22.44.00.00	-- Tilidine (INN) and its salts	10%	12.5%				0%	kg
	(*) 29 22.49.00.00	-- Other	10%	12.5%				0%	kg
	29 22.50.00.00	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	10%	12.5%				0%	kg
		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.							
	29 23.10.00.00	- Choline and its salts	10%	12.5%				0%	kg
	29 23.20.00.00	- Lecithins and other phosphoaminolipids	10%	12.5%				0%	kg
	29 23.90.00.00	- Other	10%	12.5%				0%	kg
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.							
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :							
	(*) 29 24.11.00.00	-- Meprobamate (INN)	10%	12.5%				0%	kg
	29 24.12.00.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	10%	12.5%				0%	kg
	29 24.19.00.00	-- Other	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)	29 24.21.00.00	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof : -- Ureines and their derivatives; salts thereof	10%	12.5%				0%	kg
	29 24.23.00.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	10%	12.5%				0%	kg
	29 24.24.00.00	-- Ethinamate (INN)	10%	12.5%				0%	kg
	29 24.29.00.00	-- Other	10%	12.5%				0%	kg
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. - Imides and their derivatives; salts thereof :							
(*1)	29 25.11.00.00	-- Saccharin and its salts	10%	12.5%				0%	kg
	29 25.12.00.00	-- Glutethimide (INN)	10%	12.5%				0%	kg
	29 25.19.00.00	-- Other	10%	12.5%				0%	kg
29.26		- Imines and their derivatives; salts thereof :							
	29 25.21.00.00	-- Chlordimeform (ISO)	10%	12.5%				0%	kg
	29 25.29.00.00	-- Other	10%	12.5%				0%	kg
		Nitrile-function compounds.							
(*1)	29 26.10.00.00	- Acrylonitrile	10%	12.5%				0%	kg
	29 26.20.00.00	- 1-Cyanoguanidine (dicyandiamide)	10%	12.5%				0%	kg
	29 26.30.00.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	10%	12.5%				0%	kg
	29 26.90.00.00	- Other	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.27	29 27.00.00.00	Diazo-, azo- or azoxy-compounds.	10%	12.5%				0%	kg
29.28	29 28.00.00.00	Organic derivatives of hydrazine or of hydroxylamine.	10%	12.5%				0%	kg
29.29		Compounds with other nitrogen function.							
	29 29.10.00.00	- Isocyanates	10%	12.5%				0%	kg
	29 29.90.00.00	- Other	10%	12.5%				0%	kg
29.30		X. - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES							
		Organo-sulphur compounds.							
	29 30.20.00.00	- Thiocarbamates and dithiocarbamates	10%	12.5%				0%	kg
	29 30.30.00.00	- Thiuram mono-, di- or tetrasulphides	10%	12.5%				0%	kg
	29 30.40.00.00	- Methionine	10%	12.5%				0%	kg
	29 30.50.00.00	- Captafol (ISO) and methanidophos (ISO)	10%	12.5%				0%	kg
	29 30.90.00.00	- Other	10%	12.5%				0%	kg
		Other organo-inorganic compounds.							
29.31	29 31.10.00.00	- Tetramethyl lead and tetraethyl lead	10%	12.5%				0%	kg
	29 31.20.00.00	- Tributyltin compounds	10%	12.5%				0%	kg
	29 31.90.00.00	- Other	10%	12.5%				0%	kg
29.32		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :							
	29 32.11.00.00	-- Tetrahydrofuran	10%	12.5%				0%	kg
	39 32.12.00.00	-- 2-Furaldehyde (furfuraldehyde)	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.33	29 32.13.00.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	10%	12.5%				0%	kg
	29 32.19.00.00	-- Other	10%	12.5%				0%	kg
	29 32.20.00.00	- Lactones	10%	12.5%				0%	kg
		- Other :							
	(*) 29 32.91.00.00	-- Isosafroles	10%	12.5%				0%	kg
	(*) 29 32.92.00.00	-- 1- (1, 3-Benzodioxol-5-yl) propan-2-one	10%	12.5%				0%	kg
	(*) 29 32.93.00.00	-- Piperonal	10%	12.5%				0%	kg
	(*) 29 32.94.00.00	-- Safrole	10%	12.5%				0%	kg
	(*) 29 32.95.00.00	-- Tetrahydrocannabinols (all isomers)	10%	12.5%				0%	kg
	29 32.99.00.00	-- Other	10%	12.5%				0%	kg
		Heterocyclic compounds with nitrogen hetero-atom(s) only.							
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :							
	29 33.11.00.00	-- Phenazone (antipyrin) and its derivatives	10%	12.5%				0%	kg
	29 33.19.00.00	-- Other	10%	12.5%				0%	kg
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :							
	29 33.21.00.00	-- Hydantoin and its derivatives	10%	12.5%				0%	kg
	29 33.29.00.00	-- Other	10%	12.5%				0%	kg
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :								
29 33.31.00.00	-- Pyridine and its salts	10%	12.5%				0%	kg	
29 33.32.00.00	-- Piperidine and its salts	10%	12.5%				0%	kg	

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	29 33.33.00.00	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	10%	12.5%				0%	kg
(*)	29 33.39.00.00	-- Other - Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :	10%	12.5%				0%	kg
(*)	29 33.41.00.00	-- Levorphanol (INN) and its salts	10%	12.5%				0%	kg
(*)	29 33.49.00.00	-- Other - Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :	10%	12.5%				0%	kg
	29 33.52.00.00	-- Malonylurea (barbituric acid) and its salts	10%	12.5%				0%	kg
(*)	29 33.53.00.00	-- Allobarbitol (INN), amobarbital (INN), barbitol (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN), Phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	10%	12.5%				0%	kg
(*)	29 33.54.00.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	10%	12.5%				0%	kg
(*)	29 33.55.00.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	10%	12.5%				0%	kg

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(*) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	29 33.59.00.00	-- Other - Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :	10%	12.5%				0%	kg
	29 33.61.00.00	-- Melamine	10%	12.5%				0%	kg
	29 33.69.00.00	-- Other - Lactams :	10%	12.5%				0%	kg
	29 33.71.00.00	-- 6-Hexanelactam (epsilon-caprolactam)	10%	12.5%				0%	kg
	29 33.72.00.00	-- Clobazam (INN) and methypylon (INN)	10%	12.5%				0%	kg
	29 33.79.00.00	-- Other lactams - Other :	10%	12.5%				0%	kg
(*)	29 33.91.00.00	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	10%	12.5%				0%	kg
(*)	29 33.99.00.00	-- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.							
	29 34.10.00.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	10%	12.5%				0%	kg
	29 34.20.00.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	10%	12.5%				0%	kg
	29 34.30.00.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	10%	12.5%				0%	kg
(*)	29 34.91.00.00	-- 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	10%	12.5%				0%	kg
(*)	29 34.99.00.00	-- Other	10%	12.5%				0%	kg
29.35	29 35.00.00.00	Sulphonamides. XI. - PROVITAMINS, VITAMINS AND HORMONES	10%	12.5%				0%	kg
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.							

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(*) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.37		- Vitamins and their derivatives, unmixed:							
	29 36.21.00.00	-- Vitamins A and their derivatives	10%	12.5%				0%	kg
	29 36.22.00.00	-- Vitamin B ₁ and its derivatives	10%	12.5%				0%	kg
	29 36.23.00.00	-- Vitamin B ₂ and its derivatives	10%	12.5%				0%	kg
	29 36.24.00.00	-- D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	10%	12.5%				0%	kg
	29 36.25.00.00	-- Vitamin B ₆ and its derivatives	10%	12.5%				0%	kg
	29 36.26.00.00	-- Vitamin B ₁₂ and its derivatives	10%	12.5%				0%	kg
	29 36.27.00.00	-- Vitamin C and its derivatives	10%	12.5%				0%	kg
	29 36.28.00.00	-- Vitamin E and its derivatives	10%	12.5%				0%	kg
	29 36.29.00.00	-- Other vitamins and their derivatives	10%	12.5%				0%	kg
	29 36.90.00.00	- Other, including natural concentrates	10%	12.5%				0%	kg
		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.							
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :							
	29 37.11.00.00	-- Somatotropin, its derivatives and structural analogues	10%	12.5%				0%	kg
	29 37.12.00.00	-- Insulin and its salts	10%	12.5%				0%	kg
	29 37.19.00.00	-- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*)¹ This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*)² A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
29.38 (*1)	29 37.21.00.00	- Steroidal hormones, their derivatives and structural analogues : -- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	10%	12.5%				0%	kg
	29 37.22.00.00	-- Halogenated derivatives of corticosteroidal hormones	10%	12.5%				0%	kg
	29 37.23.00.00	-- Oestrogens and progestogens	10%	12.5%				0%	kg
	29 37.29.00.00	-- Other	10%	12.5%				0%	kg
	29 37.50.00.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	10%	12.5%				0%	kg
	29 37.90.00.00	- Other	10%	12.5%				0%	kg
		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.							
	29 38.10.00.00	- Rutoside (rutin) and its derivatives	10%	12.5%				0%	kg
	29 38.90.00.00	- Other	10%	12.5%				0%	kg
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 :							

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*1) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*2) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	29 39.11.00.00	-- 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	10%	12.5%				0%	kg
(*)	29 39.19.00.00	-- Other	10%	12.5%				0%	kg
(*)	29 39.20.00.00	- Alkaloids of cinchona and their derivatives; salts thereof	10%	12.5%				0%	kg
	29 39.30.00.00	- Caffeine and its salts	10%	12.5%				0%	kg
		- Ephedrine and its salts :							
(*)	29 39.41.00.00	-- Ephedrine and its salts	10%	12.5%				0%	kg
(*)	29 39.42.00.00	-- Pseudoephedrine (INN) and its salts	10%	12.5%				0%	kg
(*)	29 39.43.00.00	-- Cathine (INN) and its salts	10%	12.5%				0%	kg
	29 39.44.00.00	-- Norephedrine and its salts	10%	12.5%				0%	kg
	29 39.49.00.00	-- Other	10%	12.5%				0%	kg
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :							
(*)	29 39.51.00.00	-- Fenetylline (INN) and its salts	10%	12.5%				0%	kg
(*)	29 39.59.00.00	-- Other	10%	12.5%				0%	kg
		- Alkaloids of rye ergot and their derivatives; salts thereof :							
(*)	29 39.61.00.00	-- Ergometrine (INN) and its salts	10%	12.5%				0%	kg
(*)	29 39.62.00.00	-- Ergotamine (INN) and its salts	10%	12.5%				0%	kg
(*)	29 39.63.00.00	-- Lysergic acid and its salts	10%	12.5%				0%	kg
(*)	29 39.69.00.00	-- Other	10%	12.5%				0%	kg

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(*) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international Control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	29 39.91.00.00	- Other : -- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	10%	12.5%				0%	kg
(*)	29 39.99.00.00	-- Other XIII. - OTHER ORGANIC COMPOUNDS	10%	12.5%				0%	kg
29.40	29 40.00.00.00	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.	10%	12.5%				0%	kg
29.41		Antibiotics.							
	29 41.10.00.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	10%	12.5%				0%	kg
	29 41.20.00.00	- Streptomycins and their derivatives; salts thereof	10%	12.5%				0%	kg
	29 41.30.00.00	- Tetracyclines and their derivatives; salts thereof	10%	12.5%				0%	kg
	29 41.40.00.00	- Chloramphenicol and its derivatives; salts thereof	10%	12.5%				0%	kg
	29 41.50.00.00	- Erythromycin and its derivatives; salts thereof	10%	12.5%				0%	kg
	29 41.90.00.00	- Other	10%	12.5%				0%	kg
29.42	29 42.00.00.00	Other organic compounds.	10%	12.5%				0%	kg
(*)									

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) This commodity is on the Table II list of Precursors and Chemicals frequently used in the illicit manufacture of Narcotic Drugs and Psychotropic substances under international control prepared in accordance with the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 by the International Narcotics Control Board (Annex to Form D ("Red List") Tenth Edition, January 2006 (A Permit is required from Food and Drugs Board).

(*) A permit is required from the Environmental Protection Agency for commodities in this subheading under the Montreal Protocol on Ozone Depleting Substances.

Chapter 30
(*)
Pharmaceutical products

Notes.

- 1.- This Chapter does not cover :
- (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24).
 - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (f) Soap or other products of heading 34.01 containing added medicaments;
 - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
- 2.- For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
- 3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
- (a) As unmixed products :
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;

- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	30 01.20.00.00	- Extracts of glands or other organs or of their secretions	10%	12.5%				0%	kg
	30 01.90.00.00	- Other	10%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures or micro-organisms (excluding yeasts) and similar products.							
	30 02.10.00.00	- Antisera and other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	10%	12.5%				0%	kg
	30 02.20.00.00	- Vaccines for human medicine	10%	12.5%				0%	kg
	30 02.30.00.00	- Vaccines for veterinary medicine	10%	12.5%				0%	kg
		- Other :							
(*)	30 02.90.10.00	-- Ferments	10%	12.5%				0%	kg
(*)	30 02.90.90.00	-- Other	10%	12.5%				0%	kg
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.							
	30 03.10.00.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10%	12.5%				0%	kg
	30 03.20.00.00	- Containing other antibiotics	10%	12.5%				0%	kg
		- Containing hormones or other products of heading 29.37 but not containing antibiotics :							
	30 03.31.00.00	-- Containing insulin	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	30 03.39.00.00	-- Other	10%	12.5%				0%	kg
(*)	30 03.40.00.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	10%	12.5%				0%	kg
(*)	30 03.90.00.00	- Other	10%	12.5%				0%	kg
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for the therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in the forms of packings for retail sale.							
	30 04.10.00.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	10%	12.5%				0%	kg
	30 04.20.00.00	- Containing other antibiotics	10%	12.5%				0%	kg
		- Containing hormones or other products of heading 29.37 but not containing antibiotics :							
	30 04.31.00.00	-- Containing insulin	10%	12.5%				0%	kg
	30 04.32.00.00	-- Containing corticosteroid hormones, their derivatives or structural analogues	10%	12.5%				0%	kg
(*)	30 04.39.00.00	-- Other	10%	12.5%				0%	kg
(*)	30 04.40.00.00	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
30.05	30 04.50.00.00	- Other medicaments containing vitamins or other products of heading 29.36	10%	12.5%				0%	kg
	(*) 30 04.90.10.00	-- Anti-malarial	0%	12.5%				0%	kg
	30 04.90.20.00	-- Oral Rehydration Salt (ORS)	0%	12.5%				0%	kg
	(*) 30 04.90.90.00	-- Other	10%	12.5%				0%	kg
30.06		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.							
	(*) 30 05.10.00.00	- Adhesive dressings and other articles having an adhesive layer	10%	12.5%				0%	kg
	(*) 30 05.90.00.00	- Other	10%	12.5%				0%	kg
		Pharmaceutical goods specified in Note 4 to this Chapter.							
	30 06.10.00.00	- 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	10%	12.5%				0%	kg
	30 06.20.00.00	- Blood-grouping reagents	10%	12.5%				0%	kg
	30 06.30.00.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	30 06.40.00.00	- Dental cements and other dental fillings; bone reconstruction cements	10%	12.5%				0%	kg
	30 06.50.00.00	- First-aid boxes and kits	10%	12.5%				0%	kg
	30 06.60.00.00	- Chemical contraceptive preparations based on hormones, on other products of Heading 29.37 or on spermicides	10%	12.5%				0%	kg
	30 06.70.00.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	10%	12.5%				0%	kg
		- Other :							
	30 06.91.00.00	-- Appliances identifiable for ostomy use	10%	12.5%				0%	kg
	30 06.92.00.00	-- Waste pharmaceuticals	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523)

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;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

- (iii) Superphosphates (single, double or triple);
- (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
- (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6.- For the purposes of heading 31.05, the term "other 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 (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
31.01	31 01.00.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	0%	0%				0%	kg
31.02	31 02.10.00.00	Mineral or chemical fertilisers, nitrogenous. - Urea, whether or not in aqueous solution	0%	0%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
31.03		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :							
	31 02.21.00.00	-- Ammonium sulphate	0%	0%				0%	kg
	31 02.29.00.00	-- Other	0%	0%				0%	kg
	31 02.30.00.00	- Ammonium nitrate, whether or not in aqueous solution	0%	0%				0%	kg
	31 02.40.00.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0%	0%				0%	kg
	31 02.50.00.00	- Sodium nitrate	0%	0%				0%	kg
	31 02.60.00.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0%	0%				0%	kg
	31 02.80.00.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0%	0%				0%	kg
	31 02.90.00.00	- Other, including mixtures not specified in the foregoing subheadings	0%	0%				0%	kg
		Mineral or chemical fertilisers, phosphatic.							
31.04	31 03.10.00.00	- Superphosphates	0%	0%				0%	kg
	31 03.90.00.00	- Other	0%	0%				0%	kg
		Mineral or chemical fertilisers, potassic.							
	31 04.20.00.00	- Potassium chloride	0%	0%				0%	kg
	31 04.30.00.00	- Potassium sulphate	0%	0%				0%	kg
	31 04.90.00.00	- Other	0%	0%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit or Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.							
	31 05.10.00.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	0%	0%				0%	kg
	31 05.20.00.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0%	0%				0%	kg
	31 05.30.00.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0%	0%				0%	kg
	31 05.40.00.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0%	0%				0%	kg
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :							
	31 05.51.00.00	-- Containing nitrates and phosphates	0%	0%				0%	kg
	31 05.59.00.00	-- Other	0%	0%				0%	kg
	31 05.60.00.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0%	0%				0%	kg
	31 05.90.00.00	- Other	0%	0%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490).

Chapter 32

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

Notes.-

1.- This Chapter does not cover :

- (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
- (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
- (c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of headings 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :

- (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, 195gelatine or other binder; or
- (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.							
	32 01.10.00.00	- Quebracho extract	10%	12.5%				0%	kg
	32 01.20.00.00	- Wattle extract	10%	12.5%				0%	kg
(*)	32 01.90.00.00	- Other	10%	12.5%				0%	kg
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.							
	32 02.10.00.00	- Synthetic organic tanning substances	10%	12.5%				0%	kg
	32 02.90.00.00	- Other	10%	12.5%				0%	kg
32.03		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.							
	32 03.00.10.00	- Natural indigo	10%	12.5%				0%	kg
	32 03.00.90.00	- Other	10%	12.5%				0%	kg
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 :							
	32 04.11.00.00	-- Disperse dyes and preparations based thereon	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

(*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
32.05	32 04.12.00.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	10%	12.5%				0%	kg
	32 04.13.00.00	-- Basic dyes and preparations based thereon	10%	12.5%				0%	kg
	32 04.14.00.00	-- Direct dyes and preparations based thereon	10%	12.5%				0%	kg
	32 04.15.00.00	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	10%	12.5%				0%	kg
	32 04.16.00.00	-- Reactive dyes and preparations based thereon	10%	12.5%				0%	kg
	32 04.17.00.00	-- Pigments and preparations based thereon	10%	12.5%				0%	kg
	32 04.19.00.00	-- Other, including mixtures of colouring matter of two or more of the sub-headings 3204.11to 3204.19	10%	12.5%				0%	kg
	32 04.20.00.00	- Synthetic organic products of a kind used as fluorescent brightening agents	10%	12.5%				0%	kg
	32 04.90.00.00	- Other	10%	12.5%				0%	kg
	32 05.00.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10%	12.5%				0%	kg
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.							
		- Pigments and preparations based on titanium dioxide :							
	32 06.11.00.00	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

(*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
32.07	32 06.19.00.00	-- Other	10%	12.5%				0%	kg
	32 06.20.00.00	- Pigments and preparations based on chromium compounds	10%	12.5%				0%	kg
		- Other colouring matter and other preparations :							
	32 06.41.00.00	-- Ultramarine and preparations based thereon	10%	12.5%				0%	kg
	32 06.42.00.00	-- Lithopone and other pigments and preparations based on zincsulphide	10%	12.5%				0%	kg
		-- Other :							
	32 06.49.10.00	--- Pigments and preparations based on cadmium compounds	10%	12.5%				0%	kg
	32 06.49.20.00	--- Pigments and preparations based on hexacynoferrages (ferrocynide and Ferricynide	10%	12.5%				0%	kg
	32 06.49.90.00	--- Other	10%	12.5%				0%	kg
	32 06.50.00.00	- Inorganic products of a kind used as luminophores	10%	12.5%				0%	kg
		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.							
	32 07.10.00.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10%	12.5%				0%	kg
	32 07.20.00.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

(*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
32.08	32 07.30.00.00	- Liquid lustres and similar preparations	10%	12.5%				0%	kg
	32 07.40.00.00	- Glass frit and other glass, in the form of powder, granules or flakes	10%	12.5%				0%	kg
		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.							
	32 08.10.00.00	- Based on polyesters - Based on acrylic or vinyl polymers :	20%	12.5%				0%	kg
	32 08.20.10.00	-- Varnishes (including lacquers)	20%	12.5%				0%	kg
	32 08.20.20.00	-- Paints (including enamels)	20%	12.5%				0%	kg
	32 08.20.90.00	-- Solutions as defined in Note 4 to this Chapter	20%	12.5%				0%	kg
		- Other :							
	32 08.90.10.00	-- Varnishes -- Paints :	20%	12.5%				0%	kg
	32 08.90.21.00	--- Dry powder paint	20%	12.5%				0%	kg
32.09	32 08.90.29.00	--- Other	20%	12.5%				0%	kg
	32 08.90.90.00	-- Solutions as defined in Note 4 to this Chapter	20%	12.5%				0%	kg
		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.							
		- Based on acrylic or vinyl polymers :							
	32 09.10.10.00	-- Varnishes	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
32.10	32 09.10.20.00	-- Paints	20%	12.5%				0%	kg
		- Other :							
	32 09.90.10.00	-- Varnishes	20%	12.5%				0%	kg
	32 09.90.20.00	-- Paints	20%	12.5%				0%	kg
		Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.							
	32 10.00.10.00	- Varnishes	20%	12.5%				0%	kg
	32 10.00.20.00	- Paints	20%	12.5%				0%	kg
	32 10.00.90.00	- Other	20%	12.5%				0%	kg
32.11	32 11.00.00.00	Prepared driers.	20%	12.5%				0%	kg
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.							
	32 12.10.00.00	- Stamping foils	10%	12.5%				0%	kg
	32 12.90.00.00	- Other	10%	12.5%				0%	kg
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.							
	32 13.10.00.00	- Colours in sets	10%	12.5%				0%	kg
	32 13.90.00.00	- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
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. - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings :							
	32 14.10.10.00	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	10%	12.5%				0%	kg
	32 14.10.20.00	-- Painters' fillings	10%	12.5%				0%	kg
	32 14.90.00.00	- Other	10%	12.5%				0%	kg
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. - Printing ink :							
	32 15.11.00.00	-- Black	10%	12.5%				0%	kg
	32 15.19.00.00	-- Other	10%	12.5%				0%	kg
		- Other:							
	32 15.90.10.00	-- Writing ink	10%	12.5%				0%	kg
	32 15.90.90.00	-- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

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 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 4.- The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
	33 01.12.00.00	-- Of orange	10%	12.5%				0%	kg
	33 01.13.00.00	-- Of lemon	10%	12.5%				0%	kg
	33 01.19.00.00	-- Other	10%	12.5%				0%	Kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
33.02	(*)	- Essential oils other than those of citrus fruit :								
		-- Of peppermint (<i>Mentha piperita</i>)	10%	12.5%				0%	kg	
		-- Of other mints	10%	12.5%				0%	kg	
		-- Other :								
		--- Of citronella	10%	12.5%				0%	kg	
		--- Other	10%	12.5%				0%	kg	
		- Resinoids	10%	12.5%				0%	kg	
		- Other	10%	12.5%				0%	kg	
		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.								
		33 02.10.00.00	- Of a kind used in the food or drink industries	10%	12.5%				0%	kg
	- Other :									
33.03	32 02.90.10.00	-- For perfumery	10%	12.5%				0%	kg	
	33 02.90.90.00	-- For other industries	10%	12.5%				0%	kg	
	Perfumes and toilet waters.									
	33 03.00.10.00	- Liquid perfumes, containing alcohol	20%	12.5%				0%	kg	
	33 03.00.20.00	- Liquid perfumes, not containing alcohol	20%	12.5%				0%	kg	
	33 03.00.90.00	- Other	20%	12.5%				0%	kg	

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 04.10.00.00	- Lip make-up preparations	20%	12.5%				0%	kg
	33 04.20.00.00	- Eye make-up preparations	20%	12.5%				0%	kg
	33 04.30.00.00	- Manicure or pedicure preparations	20%	12.5%				0%	kg
		- Other :							
	33 04.91.00.00	-- Powders, whether or not compressed	20%	12.5%				0%	kg
(*)	33 04.99.00.00	-- Other	20%	12.5%				0%	kg
33.05		Preparations for use on the hair.							
	33 05.10.00.00	- Shampoos	20%	12.5%				0%	kg
	33 05.20.00.00	- Preparations for permanent waving or straightening	20%	12.5%				0%	kg
	33 05.30.00.00	- Hair lacquers	20%	12.5%				0%	kg
	33 05.90.00.00	- Other	20%	12.5%				0%	kg
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.							
	33 06.10.00.00	- Dentifrices	20%	12.5%				0%	kg
	33 06.20.00.00	- Yarn used to clean between the teeth (dental floss)	20%	12.5%				0%	kg
	33 06.90.00.00	- Other	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	33 07.10.00.00	- Pre-shave, shaving or after-shave preparations	20%	12.5%				0%	kg
	33 07.20.00.00	- Personal deodorants and antiperspirants	20%	12.5%				0%	kg
	33 07.30.00.00	- Perfumed bath salts and other bath preparations	20%	12.5%				0%	kg
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :							
	33 07.41.00.00	-- "Agarbatti" and other odoriferous preparations which operate by burning	20%	12.5%				0%	kg
	33 07.49.00.00	-- Other	20%	12.5%				0%	kg
	33 07.90.00.00	- Other	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

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
- (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 (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent. - Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent : -- For toilet use (including medicated products) :							
	34 01.11.10.00	--- Medicated soaps	20%	12.5%				0%	kg
	34 01.11.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	34 01.19.10.00	--- Household soaps	20%	12.5%				0%	kg
	34 01.19.20.00	--- Surface-active products and preparations	20%	12.5%				0%	kg
	34 01.19.90.00	--- Other	20%	12.5%				0%	kg
	34 01.20.00.00	- Soap in other forms	20%	12.5%				0%	kg
	34 01.30.00.00	- 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%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.							
		- Organic surface-active agents, whether or not put up for retail sale :							
		-- Anionic :							
	34 02.11.10.00	--- Put up for retail sale	20%	12.5%				0%	kg
	34 02.11.90.00	--- Other	20%	12.5%				0%	kg
		-- Cationic :							
	34 02.12.10.00	--- Put up for retail sale	20%	12.5%				0%	kg
	34 02.12.90.00	--- Other	20%	12.5%				0%	kg
		-- Non-ionic :							
	34 02.13.10.00	--- Put up for retail sale	20%	12.5%				0%	kg
	34 02.13.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	34 02.19.10.00	--- Put up for retail sale	20%	12.5%				0%	kg
	34 02.19.90.00	--- Other	20%	12.5%				0%	kg
34 02.20.00.00	- Preparations put up for retail sale	20%	12.5%				0%	kg	
34 02.90.00.00	- Other	20%	12.5%				0%	kg	

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	34 03.11.00.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	10%	12.5%				0%	kg
	34 03.19.00.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	34 03.91.00.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	10%	12.5%				0%	kg
	34 03.99.00.00	-- Other	20%	12.5%				0%	kg
34.04		Artificial waxes and prepared waxes.							
	34 04.20.00.00	- Of poly (oxyethylene) (polyethylene glycol)	20%	12.5%				0%	kg
	34 04.90.00.00	- Other	20%	12.5%				0%	kg
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.							
	34 05.10.00.00	- Polishes, creams and similar preparations for footwear or leather	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
	34 05.20.00.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20%	12.5%				0%	kg
	34 05.30.00.00	- Polishes and similar preparations for coachwork, other than metal polishes	20%	12.5%				0%	kg
	34 05.40.00.00	- Scouring pastes and powders and other scouring preparations	20%	12.5%				0%	kg
	34 05.90.00.00	- Other	20%	12.5%				0%	kg
34.06	34 06.00.00.00	Candles, tapers and the like.	20%	12.5%				0%	kg
34.07	34 07.00.00.00	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).	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
35.01		Casein, caseinates and other casein derivatives; casein glues.							
	35 01.10.00.00	- Casein	20%	12.5%				0%	kg
	35 01.90.00.00	- Other	20%	12.5%				0%	kg
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 :							
	35 02.11.00.00	-- Dried	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
35.03	35 02.19.00.00	-- Other	20%	12.5%				0%	kg
	35 02.20.00.00	- Milk albumin, including concentrates of two or more whey proteins	20%	12.5%				0%	kg
	35 02.90.00.00	- Other	20%	12.5%				0%	kg
	35 03.00.00.00	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.	20%	12.5%				0%	kg
35.04	35 04.00.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	20%	12.5%				0%	kg
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.							
35.06	35 05.10.00.00	- Dextrins and other modified starches	20%	12.5%				0%	kg
	35 05.20.00.00	- Glues	20%	12.5%				0%	kg
		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.							
	35 06.10.00.00	- 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	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
35.07		- Other :							
	35 06.91.00.00	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	20%	12.5%				0%	kg
	35 06.99.00.00	-- Other	20%	12.5%				0%	kg
		Enzymes; prepared enzymes not elsewhere specified or included.							
	35 07.10.00.00	- Rennet and concentrates thereof	20%	12.5%				0%	kg
	35 07.90.00.00	- Other	20%	12.5%				0%	kg

(*) Commodities of this Chapter require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B as amended by the Food and Drugs (Amendment) Act, 1996 (Act 523).

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.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
(*)36.01	36 01.00.00.00	Propellent powders.	20%	12.5%				0%	kg
(*)36.02		Prepared explosives, other than propellent powders.							
	36 02.00.10.00	- Dynamite	20%	12.5%				0%	kg
	36 02.00.90.00	- Other	20%	12.5%				0%	kg
(*)36.03	36 03.00.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	20%	12.5%				0%	kg
(*)36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.							
	36 04.10.00.00	- Fireworks	20%	12.5%				0%	kg
	36 04.90.00.00	- Other	20%	12.5%				0%	kg
(*)36.05	36 05.00.00.00	Matches, other than pyrotechnic articles of heading 36.04.	10%	12.5%				0%	kg

(*) A permit is required from the Ministry of Interior under the Executive Instrument E121 – Public Order (Prohibition of Specified Explosives) Instrument, 1999.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.							
	36 06.10.00.00	- 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	20%	12.5%				0%	kg
	36 06.90.00.00	- Other	20%	12.5%				0%	kg

(*) A permit is required from the Ministry of Interior under the Executive Instrument E121 – Public Order (Prohibition of Specified Explosives) Instrument, 1999.

Photographic or cinematographic goods

Notes.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.							
	37 01.10.00.00	- For X-ray	10%	0%				0%	m²
	37 01.20.00.00	- Instant print film	20%	12.5%				0%	kg
	37 01.30.00.00	- Other plates and film, with any side exceeding 255 mm	20%	12.5%				0%	m²
		- Other :							
	37 01.91.00.00	-- For colour photography (polychrome)	20%	12.5%				0%	kg
37.02	37 01.99.00.00	-- Other	20%	12.5%				0%	m²
		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.							
	37 02.10.00.00	- For X-ray	10%	0%				0%	m²
		- Other film, without perforations, of a width not exceeding 105 mm :							
	37 02.31.00.00	-- For colour photography (polychrome)	20%	12.5%				0%	u

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	37 02.32.00.00	-- Other, with silver halide emulsion	20%	12.5%				0%	m²
		-- Other :							
	37 02.39.10.00	--- Instant print films	20%	12.5%				0%	m²
	37 02.39.90.00	--- Other	20%	12.5%				0%	m²
		- Other film, without perforations, of a width exceeding 105 mm :							
	37 02.41.00.00	-- Of a width exceeding 610mm and of a length exceeding 200m, for colour photography (polychrome)	20%	12.5%				0%	m²
	37 02.42.00.00	-- Of a width exceeding 610mm and of a length exceeding 200m, other than for colour photography	20%	12.5%				0%	m²
	37 02.43.00.00	-- Of a width exceeding 610mm and of a length not exceeding 200m	20%	12.5%				0%	m²
	37 02.44.00.00	-- Of a width exceeding 105mm but not exceeding 610mm	20%	12.5%				0%	m²
		- Other film, for colour photography (polychrome) :							
	37 02.52.00.00	-- Of a width not exceeding 16mm	20%	12.5%				0%	m
	37 02.53.00.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, for slides	20%	12.5%				0%	m
	37 02.54.00.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m, other than for slides	20%	12.5%				0%	m
	37 02.55.00.00	-- Of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m	20%	12.5%				0%	m
	37 02.56.00.00	-- Of a width exceeding 35mm	20%	12.5%				0%	m

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
37.03	37 02.96.00.00	- Other : -- Of a width not exceeding 35 mm	20%	12.5%				0%	kg
	37 02.97.00.00	- Of a width not exceeding 35 mm and of a length exceeding 30mm	20%	12.5%				0%	kg
	37 02.98.00.00	- Of a width exceeding 35 mm	20%	12.5%				0%	kg
		Photographic paper, paperboard and textiles, sensitised, unexposed.							
	37 03.10.00.00	- In rolls of a width exceeding 610mm	20%	12.5%				0%	kg
37.04	37 03.20.00.00	- Other, for colour photography (polychrome)	20%	12.5%				0%	kg
	37 03.90.00.00	- Other	20%	12.5%				0%	kg
	37 04.00.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	20%	12.5%				0%	kg
37.05		Photographic plates and film, exposed and developed, other than cinematographic film.							
37.06	37 05.10.00.00	- For offset reproduction	20%	12.5%				0%	kg
	37 05.90.00.00	- Other	20%	12.5%				0%	kg
		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.							
		- Of a width of 35mm or more :							
	37 06.10.10.00	-- For exhibition in cinema halls	20%	12.5%				0%	m
	37 06.10.90.00	-- Other	20%	12.5%				0%	m
		- Other :							
	37 06.90.10.00	-- For exhibition in cinema halls	20%	12.5%				0%	m
	37 06.90.90.00	-- Other	20%	12.5%				0%	m

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	37 07.10.00.00	- Sensitising emulsions	20%	12.5%				0%	kg
	37 07.90.00.00	- Other	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490)

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 38.13);
- (4) Certified reference materials specified in Note 2 below;
- (5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.- (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

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

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and;
- (e) Ceramic firing testers, fusible (for example, Seger cones).

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

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

5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (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 solvent;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

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

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

Subheading Notes.

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

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

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	38 01.10.00.00	- Artificial graphite	20%	12.5%				0%	kg
	38 01.20.00.00	- Colloidal or semi-colloidal graphite	20%	12.5%				0%	kg
	38 01.30.00.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	20%	12.5%				0%	kg
	38 01.90.00.00	- Other	20%	12.5%				0%	kg
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.							
	38 02.10.00.00	- Activated carbon	20%	12.5%				0%	kg
	38 02.90.00.00	- Other	20%	12.5%				0%	kg
38.03	38 03.00.00.00	Tall oil, whether or not refined.	10%	12.5%				0%	kg
38.04	38 04.00.00.00	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.	10%	12.5%				0%	kg
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.							
	38 05.10.00.00	- Gum, wood or sulphate turpentine oils	10%	12.5%				0%	kg
	38 05.90.00.00	- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.							
	38 06.10.00.00	- Rosin and resin acids	10%	12.5%				0%	kg
	38 06.20.00.00	- Salts of rosin, or resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10%	12.5%				0%	kg
	38 06.30.00.00	- Ester gums	10%	12.5%				0%	kg
	38 06.90.00.00	- Other	10%	12.5%				0%	kg
38.07	38 07.00.00.00	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.	10%	12.5%				0%	kg
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).							
		- Goods specified in Subheading Note 1 to this Chapter :							
		-- Put up for retail sale :							
	38 08.50.11.00	--- Of the type use for agricultural purposes	10%	12.5%				0%	kg
	38 08.50.19.00	--- Other	10%	12.5%				0%	kg
	38 08.50.90.00	-- Other	10%	12.5%				0%	kg
		- Other :							
		-- Insecticides :							
		--- Put up for retail sale :							
		---- Of the type use for agricultural purposes :							
	38 08.91.11.10	----- Containing Bromomethane (methyl bromide) or bromochloromethane	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	38 08.91.11.90	----- Other	10%	12.5%				0%	kg
		----- Other :							
	38 08.91.19.10	----- Mosquito coil	10%	12.5%				0%	kg
	38 08.91.19.20	----- Containing Bromomethane (methyl bromide) or bromochloromethane	10%	12.5%				0%	kg
	38 08.91.19.90	----- Other	10%	12.5%				0%	kg
	38 08.91.90.00	--- Other	10%	12.5%				0%	kg
		-- Fungicide :							
	38 08.92.10.00	--- Containing Bromomethane (methyl bromide) or bromochloromethane	10%	12.5%				0%	kg
	38 08.92.90.00	--- Other	10%	12.5%				0%	kg
		-- Herbicides, anti-sprouting products and plant-growth regulators:							
	38 08.93.10.00	--- Containing Bromomethane (methyl bromide) or bromochloromethane	10%	12.5%				0%	kg
	38 08.93.90.00	--- Other	10%	12.5%				0%	kg
		-- Disinfectant :							
	38 08.94.10.00	--- Containing Bromomethane (methyl bromide) or bromochloromethane	10%	12.5%				0%	kg
	38 08.94.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	38 08.99.10.00	--- Containing Bromomethane (methyl bromide) or bromochloromethane	10%	12.5%				0%	kg
	38 08.99.90.00	--- Other	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.							
	38 09.10.00.10	-- Starch spray destined for domestic use	20%	12.5%				0%	kg
	38 09.10.00.90	-- Other	10%	12.5%				0%	kg
		- Other :							kg
	38 09.91.00.00	-- Of a kind used in the textile or like industries	10%	12.5%				0%	kg
	38 09.92.00.00	-- Of a kind used in the paper or like industries	10%	12.5%				0%	kg
38.10	38 09.93.00.00	-- Of a kind used in the leather or like industries	10%	12.5%				0%	kg
		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.							
	38 10.10.00.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	10%	12.5%				0%	kg
	38 10.90.00.00	- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.							
(*)	38 11.11.00.00	-- Based on lead compounds	10%	12.5%				0%	kg
	38 11.19.00.00	-- Other	10%	12.5%				0%	kg
		- Additives for lubricating oils :							
	38 11.21.00.00	-- Containing petroleum oils or oils obtained from bituminous minerals	10%	12.5%				0%	kg
	38 11.29.00.00	-- Other	10%	12.5%				0%	kg
	38 11.90.00.00	- Other	10%	12.5%				0%	kg
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.							
	38 12.10.00.00	- Prepared rubber accelerators	10%	12.5%				0%	kg
	38 12.20.00.00	- Compound plasticisers for rubber or plastics	10%	12.5%				0%	kg
	38 12.30.00.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	10%	12.5%				0%	kg
38.13		Preparations and charges for fire extinguishers; charged fire-extinguishing grenades.							
	38 13.00.10.00	- Containing bromochlorodifluoromethane, (R-1261) bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes	0%	12.5%				0%	kg
	38 13.00.20.00	- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	0%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention and the Chemical Weapons Convention.

(*) These commodities are controlled under the Montreal Protocol on Ozone Depleting Substances. A permit is required from the Environmental Protection Agency.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
38.14	38 13.00.30.00	- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	0%	12.5%				0%	kg
	38 13.00.40.00	- Containing bromochloromethane	0%	12.5%				0%	kg
	38 13.00.90.00	- Other	0%	12.5%				0%	kg
		Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.							
	38 14.00.10.00	- Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	10%	12.5%				0%	kg
	38 14.00.20.00	- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	10%	12.5%				0%	kg
	38 14.00.30.00	- Containing carbon tetrachloride, bromochloromethane, methyl bromide or 1,1,1-trichloroethane (methyl chlorophine)	10%	12.5%				0%	kg
38.15	38 14.00.90.00	- Other	10%	12.5%				0%	kg
		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.							
		- Supported catalysts :							
	38 15.11.00.00	-- With nickel or nickel compounds as the active substance	10%	12.5%				0%	kg
	38 15.12.00.00	-- With precious metal or precious metal compounds as the active substance	10%	12.5%				0%	kg
	38 15.19.00.00	-- Other	10%	12.5%				0%	kg
	38 15.90.00.00	- Other	10%	12.5%				0%	kg
38.16	38 16.00.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) These commodities are controlled under the Montreal Protocol on Ozone Depleting Substances. A permit is required from the Environmental Protection Agency.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
38.17	38 17.00.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	10%	12.5%				0%	kg
38.18	38 18.00.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	20%	12.5%				0%	kg
38.19	38 19.00.00.00	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.	10%	12.5%				0%	kg
38.20	38 20.00.00.00	Anti-freezing preparations and prepared de-icing fluids.	20%	12.5%				0%	kg
38.21 (*)	38 21.00.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	20%	12.5%				0%	kg
38.22 (*)	38 22.00.00.00	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.	20%	12.5%				0%	kg
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.							
		- Industrial monocarboxylic fatty acids; acid oils from refining :							
	38 23.11.00.00	-- Stearic acid	10%	12.5%				0%	kg
	38 23.12.00.00	-- Oleic acid	10%	12.5%				0%	kg
	38 23.13.00.00	-- Tall oil fatty acids	10%	12.5%				0%	kg
	38 23.19.00.00	-- Other	10%	12.5%				0%	kg
	38 23.70.00.00	- Industrial fatty alcohols	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) Commodities of this subheading require a permit from the Food and Drugs Board under the Food and Drugs Act, 1992 PNDCL 305B and the Food and Drugs (Amendment) Act, 1996 (Act 523).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	38 24.10.00.00	- Prepared binders for foundry moulds or cores	20%	12.5%				0%	kg
	38 24.30.00.00	- Non-agglomerated metal carbides mixed together or with metallic binders	20%	12.5%				0%	kg
	38 24.40.00.00	- Prepared additives for cements, mortars or concretes	10%	12.5%				0%	kg
	38 24.50.00.00	- Non-refractory mortars and concretes	20%	12.5%				0%	kg
	38 24.60.00.00	- Sorbitol other than that of subheading 2905.44.00.00	20%	12.5%				0%	kg
		- Mixtures containing halogenated derivatives of methane, ethane or propane :							
	38 24.71.00.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	20%	12.5%				0%	kg
	38 24.72.00.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	20%	12.5%				0%	kg
	38 24.73.00.00	-- Containing hydrobromofluorocarbons (HBFCs)	20%	12.5%				0%	kg
	38 24.74.00.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) These commodities are controlled under the Montreal Protocol on Ozone Depleting Substances. A permit is required from the Environmental Protection Agency.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	38 24.75.00.00	-- Containing carbon tetrachloride	20%	12.5%				0%	kg
	38 24.76.00.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	20%	12.5%				0%	kg
	38 24.77.00.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	20%	12.5%				0%	kg
	38 24.78.00.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	20%	12.5%				0%	kg
	38 24.79.00.00	-- Other	20%	12.5%				0%	kg
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :							
	38 24.81.00.00	-- Containing oxirane (ethylene oxide)	20%	12.5%				0%	kg
	38 24.82.00.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20%	12.5%				0%	kg
	38 24.83.00.00	-- Containing tris(2,3-dibromopropyl) phosphate	20%	12.5%				0%	kg
		- Other :							
	38 24.90.10.00	-- Ion exchangers	20%	12.5%				0%	kg
	38 24.90.20.00	-- Ink removers and stencil correctors	20%	12.5%				0%	kg
		-- Other :							
	38 24.90.91.00	--- Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	20%	12.5%				0%	kg
	38 24.90.92.00	--- Containing bromomethane (methyl bromide)	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

(*) These commodities are controlled under the Montreal Protocol on Ozone Depleting Substances. A permit is required from the Environmental Protection Agency.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
38.25	38 24.90.93.00	--- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	20%	12.5%				0%	kg
	38 24.90.94.00	--- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	20%	12.5%				0%	kg
	38 24.90.95.00	--- Correcting fluids	20%	12.5%				0%	kg
	38 24.90.99.00	--- Other	20%	12.5%				0%	kg
		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.							
	38 25.10.00.00	- Municipal waste	20%	12.5%				0%	kg
	38 25.20.00.00	- Sewage sludge	20%	12.5%				0%	kg
	38 25.30.00.00	- Clinical waste	20%	12.5%				0%	kg
		- Waste organic solvents :							
	38 25.41.00.00	-- Halogenated	20%	12.5%				0%	kg
	38 25.49.00.00	-- Other	20%	12.5%				0%	kg
	38 25.50.00.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	20%	12.5%				0%	Kg
		- Other wastes from chemical or allied industries :							
	38 25.61.00.00	-- Mainly containing organic constituents	20%	12.5%				0%	Kg
	38 25.69.00.00	-- Other	20%	12.5%				0%	Kg
38.26	38 25.90.00.00	- Other	20%	12.5%				0%	kg
	38 26.00.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	20%	12.5%				0%	kg

(*2) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Rotterdam Convention, Stockholm Convention or the Basel Convention.

Section VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Notes.

1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

- (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
- (b) presented together; and
- (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.- Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39
(*)

Plastics and articles thereof

Notes.

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

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

2.- This Chapter does not cover :

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 32.08); stamping foils heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);

- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instrument or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

- (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
- (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading 39.10);
- (e) Resols (heading 39.09) and other prepolymers.

4.- The expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

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

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

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

6.- In headings 39.01 to 39.14, the expression "primary forms" applies only to the following forms:

- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
- (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

8.- For the purposes of heading 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of heading 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In headings 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;

- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and 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 39 20.43, the term "plasticisers" includes secondary plasticisers.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.01		I. - PRIMARY FORMS							
		Polymers of ethylene, in primary forms.							
	39 01.10.00.00	- Polyethylene having a specific gravity of less than 0.94	10%	12.5%				0%	kg
	39 01.20.00.00	- Polyethylene having a specific gravity of 0.94 or more	10%	12.5%				0%	kg
39.02	39 01.30.00.00	- Ethylene-vinyl acetate copolymers	10%	12.5%				0%	kg
	39 01.90.00.00	- Other	10%	12.5%				0%	kg
		Polymers of propylene or of other olefins, in primary forms.							
	39 02.10.00.00	- Polypropylene	10%	12.5%				0%	kg
39.03	39 02.20.00.00	- Polyisobutylene	10%	12.5%				0%	kg
	39 02.30.00.00	- Propylene copolymers	10%	12.5%				0%	kg
	39 02.90.00.00	- Other	10%	12.5%				0%	kg
		Polymers of styrene, in primary forms.							
39.04		- Polystyrene :							
	39 03.11.00.00	-- Expansible	10%	12.5%				0%	kg
	39 03.19.00.00	-- Other	10%	12.5%				0%	kg
	39 03.20.00.00	- Styrene-acrylonitrile (SAN) copolymers	10%	12.5%				0%	kg
39.04	39 03.30.00.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	10%	12.5%				0%	kg
	39 03.90.00.00	- Other	10%	12.5%				0%	kg
		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.							
	39 04.10.00.00	- Poly(vinyl chloride), not mixed with any other substances	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.05		- Other poly(vinyl chloride) :							
	39 04.21.00.00	-- Non-plasticised	10%	12.5%				0%	kg
	39 04.22.00.00	-- Plasticised	10%	12.5%				0%	kg
	39 04.30.00.00	- Vinyl chloride-vinyl acetate copolymers	10%	12.5%				0%	kg
	39 04.40.00.00	- Other vinyl chloride copolymers	10%	12.5%				0%	kg
	39 04.50.00.00	- Vinylidene chloride polymers	10%	12.5%				0%	kg
		- Fluoro-polymers :							
	39 04.61.00.00	-- Polytetrafluoroethylene	10%	12.5%				0%	kg
	39 04.69.00.00	-- Other	10%	12.5%				0%	kg
	39 04.90.00.00	- Other	10%	12.5%				0%	kg
		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.							
		- Poly(vinyl acetate) :							
	39 05.12.00.00	-- In aqueous dispersion	10%	12.5%				0%	kg
	39 05.19.00.00	-- Other	10%	12.5%				0%	kg
		- Vinyl acetate copolymers :							
	39 05.21.00.00	-- In aqueous dispersion	10%	12.5%				0%	kg
	39 05.29.00.00	-- Other	10%	12.5%				0%	kg
	39 05.30.00.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	10%	12.5%				0%	kg
39.06		- Other :							
	39 05.91.00.00	-- Copolymers	10%	12.5%				0%	kg
	39 05.99.00.00	-- Other	10%	12.5%				0%	kg
		Acrylic polymers in primary forms.							
	39 06.10.00.00	- Poly (methyl methacrylate)	10%	12.5%				0%	kg
	39 06.90.00.00	- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.							
	39 07.10.00.00	- Polyacetals	10%	12.5%				0%	kg
	39 07.20.00.00	- Other polyethers	10%	12.5%				0%	kg
	39 07.30.00.00	- Epoxide resins	10%	12.5%				0%	kg
	39 07.40.00.00	- Polycarbonates	10%	12.5%				0%	kg
	39 07.50.00.00	- Alkyd resins	10%	12.5%				0%	kg
	39 07.60.00.00	- Poly(ethylene terephthalate)	10%	12.5%				0%	kg
	39 07.70.00.00	- Poly (lactic acid)	10%	12.5%				0%	kg
		- Other polyesters :							
	39 07.91.00.00	-- Unsaturated	10%	12.5%				0%	kg
	39 07.99.00.00	-- Other	10%	12.5%				0%	kg
39.08		Polyamides in primary forms.							
	39 08.10.00.00	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	10%	12.5%				0%	kg
	39 08.90.00.00	- Other	10%	12.5%				0%	kg
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.							
	39 09.10.00.00	- Urea resins; thiourea resins	10%	12.5%				0%	kg
	39 09.20.00.00	- Melamine resins	10%	12.5%				0%	kg
	39 09.30.00.00	- Other amino-resins	10%	12.5%				0%	kg
	39 09.40.00.00	- Phenolic resins	10%	12.5%				0%	kg
	39 09.50.00.00	- Polyurethanes	10%	12.5%				0%	kg
39.10	39 10.00.00.00	Silicones in primary forms.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.							
	39 11.10.00.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	10%	12.5%				0%	kg
	39 11.90.00.00	- Other	10%	12.5%				0%	kg
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.							
		- Cellulose acetates :							
	39 12.11.00.00	-- Non-plasticised	10%	12.5%				0%	kg
	39 12.12.00.00	-- Plasticised	10%	12.5%				0%	kg
	39 12.20.00.00	- Cellulose nitrates (including collodions)	10%	12.5%				0%	kg
		- Cellulose ethers :							
(*)	39 12.31.00.00	-- Carboxymethylcellulose and its salts	10%	12.5%				0%	kg
	39 12.39.00.00	-- Other	10%	12.5%				0%	kg
	39 12.90.00.00	- Other	10%	12.5%				0%	kg
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.							
(*)	39 13.10.00.00	- Alginic acid, its salts and esters	10%	12.5%				0%	kg
	39 13.90.00.00	- Other	10%	12.5%				0%	kg
39.14	39 14.00.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988.

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.15		II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES							
		Waste, parings and scrap, of plastics.							
	39 15.10.00.00	- Of polymers of ethylene	10%	12.5%				0%	kg
	39 15.20.00.00	- Of polymers of styrene	10%	12.5%				0%	kg
	39 15.30.00.00	- Of polymers of vinyl chloride	10%	12.5%				0%	kg
39.16	39 15.90.00.00	- Of other plastics	10%	12.5%				0%	kg
		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.							
	39 16.10.00.00	- Of polymers of ethylene	10%	12.5%				0%	kg
	39 16.20.00.00	- Of polymers of vinyl chloride	10%	12.5%				0%	kg
	39 16.90.00.00	- Of other plastics	10%	12.5%				0%	kg
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.							
	39 17.10.00.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10%	12.5%				0%	kg
		- Tubes, pipes and hoses, rigid :							
		-- Of polymers of ethylene :							
	39 17.21.10.00	--- For water supply	20%	12.5%				0%	kg
	39 17.21.90.00	--- Other	20%	12.5%				0%	kg
		-- Of polymers of propylene :							
	39 17.22.10.00	--- For water supply	20%	12.5%				0%	kg
	39 17.22.90.00	--- Other	20%	12.5%				0%	kg
		-- Of polymers of vinyl chloride :							
	39 17.23.10.00	--- For water supply	20%	12.5%				0%	kg
	39 17.23.90.00	--- Other	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
39.18		-- Of other plastics :							
	39 17.29.10.00	--- For water supply	20%	12.5%				0%	kg
	39 17.29.90.00	--- Other	20%	12.5%				0%	kg
		- Other tubes, pipes and hoses :							
	39 17.31.00.00	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	20%	12.5%				0%	kg
	39 17.32.00.00	-- Other, not reinforced or otherwise combined with other materials, without fittings	20%	12.5%				0%	kg
	39 17.33.00.00	-- Other, not reinforced or otherwise combined with other materials, with fittings	20%	12.5%				0%	kg
		-- Other :							
	39 17.39.10.00	--- Guts of other plastic material	20%	12.5%				0%	kg
	39 17.39.90.00	--- Other	20%	12.5%				0%	kg
		- Fittings :							
	39 17.40.10.00	-- For water supply	20%	12.5%				0%	kg
	39 17.40.90.00	-- Other	20%	12.5%				0%	kg
		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.							
39.19 (*2)	39 18.10.00.00	- Of polymers of vinyl chloride	20%	12.5%				0%	kg
	39 18.90.00.00	- Of other plastics	20%	12.5%				0%	kg
		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.							
	39 19.10.00.00	- In rolls of a width not exceeding 20cm	20%	12.5%				0%	kg
	39 19.90.00.00	- Other	20%	12.5%				0%	kg

(*2) Items under this heading attracts 15% environmental tax

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.20 (*2)		Other plates, sheets, films, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. - Of polymers of ethylene:							
	39 20.10.10.00	-- Not printed	20%	12.5%				0%	kg
	39 20.10.20.00	-- Printed	20%	12.5%				0%	kg
		- Of polymers of propylene :							
	39 20.20.10.00	-- Not printed	20%	12.5%				0%	kg
	39 20.20.20.00	-- Printed	20%	12.5%				0%	kg
		- Of polymers of styrene :							
	39 20.30.10.00	-- Not printed	20%	12.5%				0%	kg
	39 20.30.20.00	-- Printed	20%	12.5%				0%	kg
		- Of polymers of vinyl chloride :							
	39 20.43.00.00	-- Containing by weight not less than 6% of plasticisers	20%	12.5%				0%	kg
	39 20.49.00.00	-- Other	20%	12.5%				0%	kg
		- Of acrylic polymers :							
	39 20.51.00.00	-- Of poly(methyl methacrylate)	20%	12.5%				0%	kg
	39 20.59.00.00	-- Other	20%	12.5%				0%	kg
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :							
	39 20.61.00.00	-- Of polycarbonates	20%	12.5%				0%	kg
	39 20.62.00.00	-- Of poly(ethylene terephthalate)	20%	12.5%				0%	kg
	39 20.63.00.00	-- Of unsaturated polyesters	20%	12.5%				0%	kg
	39 20.69.00.00	-- Of other polyesters	20%	12.5%				0%	kg
		- Of cellulose or its chemical derivatives :							
	39 20.71.00.00	-- Of regenerated cellulose	20%	12.5%				0%	kg

(*2) Items under this heading attract 15% environmental tax

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.21	39 20.73.00.00	-- Of cellulose acetate	20%	12.5%				0%	kg
	39 20.79.00.00	-- Of other cellulose derivatives	20%	12.5%				0%	kg
		- Of other plastics :							
	39 20.91.00.00	-- Of poly(vinyl butyral)	20%	12.5%				0%	kg
	39 20.92.00.00	-- Of polyamides	20%	12.5%				0%	kg
	39 20.93.00.00	-- Of amino-resins	20%	12.5%				0%	kg
	39 20.94.00.00	-- Of phenolic resins	20%	12.5%				0%	kg
	39 20.99.00.00	-- Of other plastics	20%	12.5%				0%	kg
		Other plates, sheets, film, foil and strip, of plastics.							
		- Cellular :							
	39 21.11.00.00	-- Of polymers of styrene	20%	12.5%				0%	kg
	39 21.12.00.00	-- Of polymers of vinyl chloride	20%	12.5%				0%	kg
	39 21.13.00.00	-- Of polyurethanes	20%	12.5%				0%	kg
	39 21.14.00.00	-- Of regenerated cellulose	20%	12.5%				0%	kg
39.22 (*)	39 21.19.00.00	-- Of other plastics	20%	12.5%				0%	kg
		- Other :							
	39 21.90.10.00	-- Not printed	20%	12.5%				0%	kg
	39 21.90.20.00	-- Printed	20%	12.5%				0%	kg
		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.							
	39 22.10.00.00	- Baths, shower-baths, sinks and wash-basins	10%	12.5%				0%	kg
	39 22.20.00.00	- Lavatory seats and covers	10%	12.5%				0%	kg
	39 22.90.00.00	- Other	10%	12.5%				0%	kg

(*) This heading covers fittings designed to be fixed in place. Small portable articles such as chamber pots, washing bowl etc are classified under 39.24

(*) Items under this heading attracts 15% environmental tax

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage penalty (8)		
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.							
(*2)	39 23.10.00.00	- Boxes, cases, crates and similar articles	20%	12.5%				0%	kg
		- Sacks and bags (including cones) :							
	39 23.21.00.00	-- Of polymers of ethylene	20%	12.5%				0%	kg
(*2)	39 23.29.00.00	-- Of other plastics	20%	12.5%				0%	kg
		- Carboys, bottles, flasks and similar articles:							
	39 23.30.10.00	-- Preforms	20%	12.5%				0%	kg
(*2)	39 23.30.90.00	-- Other	20%	12.5%				0%	kg
		- Spools, cops, bobbins and similar supports :							
	39 23.40.10.00	-- Cassette without magnetic tape	20%	12.5%				0%	kg
39.24	39 23.40.90.00	-- Other	20%	12.5%				0%	kg
	39 23.50.00.00	- Stoppers, lids, caps and other closures	20%	12.5%				0%	kg
	39 23.90.00.00	- Other	20%	12.5%				0%	kg
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.							
(*)	39 24.10.00.00	- Tableware and kitchenware	20%	12.5%				0%	kg
		- Other :							
	39 24.90.10.00	-- Wash basins (bowls) and buckets	20%	12.5%				0%	kg
39.25	39 24.90.20.00	-- Feeding bottles	20%	12.5%				0%	kg
	39 24.90.90.00	-- Other	20%	12.5%				0%	kg
39.25		Builders' ware of plastics, not elsewhere specified or included.							
	39 25.10.00.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	20%	12.5%				0%	kg

(*) Small portable articles such as chamber pots, washing bowl etc are classified under 39.24

(*) Items under this heading attracts 15% environmental tax

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.26	39 25.20.00.00	- Doors, windows and their frames and thresholds for doors	20%	12.5%				0%	u
	39 25.30.00.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	10%	12.5%				0%	kg
	39 25.90.00.00	- Other	10%	12.5%				0%	kg
		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.							
	39 26.10.00.00	- Office or school supplies	20%	12.5%				0%	kg
	39 26.20.00.00	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	20%	12.5%				0%	kg
	39 26.30.00.00	- Fittings for furniture, coachwork or the like	20%	12.5%				0%	kg
	39 26.40.00.00	- Statuettes and other ornamental articles	20%	12.5%				0%	kg
		- Other :							
	39 26.90.10.00	-- Articles for fishing	0%	0%				0%	kg
		-- Other :							
	39 26.90.91.00	--- Tooth pick	20%	12.5%				0%	kg
39 26.90.99.00	--- Other	20%	12.5%				0%	kg	

Rubber and articles thereof

Notes.

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

2.- This Chapter does not cover :

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

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

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

4.- In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:

- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
- (b) Thioplasts (TM); and
- (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

- 5.- (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);
- (B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:
- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8.- Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.							
	40 01.10.00.00	- Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms :	10%	12.5%				0%	kg
	40 01.21.00.00	-- Smoked sheets	10%	12.5%				0%	kg
	40 01.22.00.00	-- Technically specified natural rubber (TSNR)	10%	12.5%				0%	kg
	40 01.29.00.00	-- Other	10%	12.5%				0%	kg
	40 01.30.00.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	10%	12.5%				0%	kg
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip. - Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :							
	40 02.11.00.00	-- Latex	10%	12.5%				0%	kg
	40 02.19.00.00	-- Other	10%	12.5%				0%	kg
	40 02.20.00.00	- Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	10%	12.5%				0%	kg
	40 02.31.00.00	-- Isobutene-isoprene (butyl) rubber (IIR)	10%	12.5%				0%	kg
	40 02.39.00.00	-- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Chloroprene (chlorobutadiene) rubber (CR) :							
	40 02.41.00.00	-- Latex	10%	12.5%				0%	kg
	40 02.49.00.00	-- Other	10%	12.5%				0%	kg
		- Acrylonitrile-butadiene rubber (NBR) :							
	40 02.51.00.00	-- Latex	10%	12.5%				0%	kg
	40 02.59.00.00	-- Other	10%	12.5%				0%	kg
	40 02.60.00.00	- Isoprene rubber (IR)	10%	12.5%				0%	kg
	40 02.70.00.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	10%	12.5%				0%	kg
	40 02.80.00.00	- Mixtures of any product of heading No. 40.01 with any product of this heading	10%	12.5%				0%	kg
		- Other :							
	40 02.91.00.00	-- Latex	10%	12.5%				0%	kg
	40 02.99.00.00	-- Other	10%	12.5%				0%	kg
40.03	40 03.00.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	10%	12.5%				0%	kg
40.04	40 04.00.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	10%	12.5%				0%	kg
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.							
	40 05.10.00.00	- Compounded with carbon black or silica	10%	12.5%				0%	kg
	40 05.20.00.00	- Solutions; dispersions other than those of subheading 4005.10	10%	12.5%				0%	kg
		- Other :							
	40 05.91.00.00	-- Plates, sheets and strip	10%	12.5%				0%	kg
	40 05.99.00.00	-- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.							
	40 06.10.00.00	- "Camel-back" strips for retreading rubber tyres	10%	12.5%				0%	kg
	40 06.90.00.00	- Other	10%	12.5%				0%	kg
40.07	40 07.00.00.00	Vulcanised rubber thread and cord.	10%	12.5%				0%	kg
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.							
		- Of cellular rubber :							
		-- Plates, sheets and strip :							
	40 08.11.10.00	--- For making soles	10%	12.5%				0%	kg
	40 08.11.90.00	--- Other	20%	12.5%				0%	kg
	40 08.19.00.00	-- Other	20%	12.5%				0%	kg
		- Of non-cellular rubber :							
		-- Plates, sheets and strip :							
	40 08.21.10.00	--- For making soles	10%	12.5%				0%	kg
	40 08.21.90.00	--- Other	20%	12.5%				0%	kg
	40 08.29.00.00	-- Other	20%	12.5%				0%	kg
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).							
		- Not reinforced or otherwise combined with other materials :							
	40 09.11.00.00	-- Without fittings	20%	12.5%				0%	kg
	40 09.12.00.00	-- With fittings	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
40.10		- Reinforced or otherwise combined only with metal :							
	40 09.21.00.00	-- Without fittings	20%	12.5%				0%	kg
	40 09.22.00.00	-- With fittings	20%	12.5%				0%	kg
		- Reinforced or otherwise combined only with textile materials :							
	40 09.31.00.00	-- Without fittings	20%	12.5%				0%	kg
	40 09.32.00.00	-- With fittings	20%	12.5%				0%	kg
		- Reinforced or otherwise combined with other materials :							
	40 09.41.00.00	-- Without fittings	20%	12.5%				0%	kg
	40 09.42.00.00	-- With fittings	20%	12.5%				0%	kg
		Conveyor or transmission belts or belting, of vulcanised rubber.							
		- Conveyor belts or belting :							
	40 10.11.00.00	-- Reinforced only with metal	10%	12.5%				0%	kg
	40 10.12.00.00	-- Reinforced only with textile materials	10%	12.5%				0%	kg
	40 10.19.00.00	-- Other	10%	12.5%				0%	kg
		- Transmission belts or belting :							
40 10.31.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	10%	12.5%				0%	kg	
40 10.32.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180cm	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
40.11	40 10.33.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	12.5%				0%	kg
	40 10.34.00.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240cm	10%	12.5%				0%	kg
	40 10.35.00.00	-- Endless synchronous belts, of an outside circumference exceeding 60cm but not exceeding 150cm	10%	12.5%				0%	kg
	40 10.36.00.00	-- Endless synchronous belts, of an outside circumference exceeding 150cm but not exceeding 198cm	10%	12.5%				0%	kg
	40 10.39.00.00	-- Other	10%	12.5%				0%	kg
		New pneumatic tyres, of rubber.							
	40 11.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars)	10%	12.5%				0%	u
	40 11.20.00.00	- Of a kind used on buses or lorries	10%	12.5%				0%	u
	40 11.30.00.00	- Of a kind used on aircraft	10%	12.5%				0%	u
	40 11.40.00.00	- Of a kind used on motorcycles	10%	12.5%				0%	u
	40 11.50.00.00	- Of a kind used on bicycles	10%	12.5%				0%	u
		- Other, having a "herring-bone" or similar tread :							
	40 11.61.00.00	-- Of a kind used on agricultural or forestry vehicles and machines	10%	12.5%				0%	u
	40 11.62.00.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	12.5%				0%	u
	40 11.63.00.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
40.12	40 11.69.00.00	-- Other	10%	12.5%				0%	u
		- Other :							
	40 11.92.00.00	-- Of a kind used on agricultural or forestry vehicles or machines	10%	12.5%				0%	u
	40 11.93.00.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	12.5%				0%	u
	40 11.94.00.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	12.5%				0%	u
	40 11.99.00.00	-- Other	10%	12.5%				0%	u
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.							
		- Retreaded tyres :							
	40 12.11.00.00	-- Of a kind used on motorcars (including station wagons and racing cars)	10%	12.5%				0%	u
	40 12.12.00.00	-- Of a kind used on buses or lorries	10%	12.5%				0%	u
	40 12.13.00.00	-- Of a kind used on aircraft	10%	12.5%				0%	u
	40 12.19.00.00	-- Other	10%	12.5%				0%	u
		- Used pneumatic tyres :							
	40 12.20.10.00	-- For retreading manufacture	10%	12.5%				0%	u
40.13	40 12.20.90.00	-- Other	10%	12.5%				0%	u
	40 12.90.00.00	- Other	10%	12.5%				0%	kg
		Inner tubes, of rubber.							
	40 13.10.00.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	12.5%				0%	u

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
40.14	40 13.20.00.00	- Of a kind used on bicycles - Other:	10%	12.5%				0%	u
	40 13.90.10.00	-- Of the type use by motor cycles (with engine displacement not exceeding 50cmq)(cubic capacity)	10%	12.5%				0%	u
	40 13.90.90.00	-- Other	10%	12.5%				0%	u
		Hygienic or pharmaceutical articles (including teats) of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.							
40.15	40 14.10.00.00	- Sheath contraceptives - Other :	0%	0%				0%	kg
	40 14.90.10.00	-- Teats and similar articles	10%	12.5%				0%	kg
	40 14.90.20.00	-- Bulbs for syringes and medicine droppers	10%	12.5%				0%	kg
	40 14.90.90.00	-- Other	10%	12.5%				0%	kg
40.16		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.							
		- Gloves, mittens and mitts :							
	40 15.11.00.00	-- Surgical -- Other:	10%	0%				0%	2u
	40 15.19.00.10	--- Examination gloves	10%	0%				0%	2u
40.16	40 15.19.00.90	--- Other	20%	12.5%				0%	2u
	40 15.90.00.00	- Other	20%	12.5%				0%	u
		Other articles of vulcanised rubber other than hard rubber.							
	40 16.10.00.00	- Of cellular rubber	20%	12.5%				0%	kg

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
40.17		- Other :							
	40 16.91.00.00	-- Floor coverings and mats	20%	12.5%				0%	kg
	40 16.92.00.00	-- Erasers	10%	12.5%				0%	kg
	40 16.93.00.00	-- Gaskets, washers and other seals	10%	12.5%				0%	kg
	40 16.94.00.00	-- Boat or dock fenders, whether or not inflatable	20%	12.5%				0%	kg
		-- Other inflatable articles:							
	40 16.95.10.00	--- Of a kind use for tyre manufacture	20%	12.5%				0%	kg
	40 16.95.90.00	--- Other	20%	12.5%				0%	kg
	40 16.99.00.00	-- Other	20%	12.5%				0%	kg
	40 17.00.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	20%	12.5%				0%	kg

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

- 1.- This Chapter does not cover :
 - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
 - 2.- (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
 - 3.- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.
-

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
41.01 (*1)		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.							
	41 01.20.00.00	- Whole hides and skins, unsplit of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	10%	12.5%				0%	kg
	41 01.50.00.00	- Whole hides and skins, of a weight exceeding 16 kg	10%	12.5%				0%	kg
	41 01.90.00.00	- Other, including butts, bends and bellies	10%	12.5%				0%	kg
41.02 (*1)		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.							
	41 02.10.00.00	- With wool on - Without wool on :	10%	12.5%				0%	kg
	41 02.21.00.00	-- Pickled	10%	12.5%				0%	kg
	41 02.29.00.00	-- Other	10%	12.5%				0%	kg
41.03 (*1)		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.							
	41 03.20.00.00	- Of reptiles	10%	12.5%				0%	kg
	41 03.30.00.00	- Of swine	10%	12.5%				0%	kg
	41 03.90.00.00	- Other	10%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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) :							
	41 04.11.00.00	-- Full grains, unsplit,; grain splits	10%	12.5%				0%	kg
	41 04.19.00.00	-- Other	10%	12.5%				0%	kg
		- In the dry state (crust) :							
	41 04.41.00.00	-- Full grain, unsplit; grain splits	10%	12.5%				0%	kg
	41 04.49.00.00	-- Other	10%	12.5%				0%	kg
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.							
	41 05.10.00.00	- In the wet state (including wet-blue)	10%	12.5%				0%	kg
	41 05.30.00.00	- In the dry state (crust)	10%	12.5%				0%	kg
41.06 (*1)		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 :							
	41 06.21.00.00	-- In the wet state (including wet-blue)	10%	12.5%				0%	kg
	41 06.22.00.00	-- In the dry state (crust)	10%	12.5%				0%	kg
		- Of swine :							
	41 06.31.00.00	-- In the wet state (including wet-blue)	10%	12.5%				0%	kg
	41 06.32.00.00	-- In the dry state (crust)	10%	12.5%				0%	kg
	41 06.40.00.00	- Of reptiles	10%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
41.07	41 06.91.00.00	- Other : -- In the wet state (including wet-blue)	10%	12.5%				0%	kg
	41 06.92.00.00	-- In the dry state (crust)	10%	12.5%				0%	kg
		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 :							
	41 07.11.00.00	-- Full grains, unsplit	10%	12.5%				0%	kg
	41 07.12.00.00	-- Grain splits	10%	12.5%				0%	kg
	41 07.19.00.00	-- Other	10%	12.5%				0%	kg
		- Other, including sides :							
	41 07.91.00.00	-- Full grains, unsplit	10%	12.5%				0%	kg
	41 07.92.00.00	-- Grain splits	10%	12.5%				0%	kg
	41 07.99.00.00	-- Other	10%	12.5%				0%	kg
[41.08]									
[41.09]									
[41.10]									
[41.11]									
41.12	41 12.00.00.00	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.	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	41 13.10.00.00	- Of goats or kids	10%	12.5%				0%	kg
(*1)	41 13.20.00.00	- Of swine	10%	12.5%				0%	kg
(*1)	41 13.30.00.00	- Of reptiles	10%	12.5%				0%	kg
(*1)	41 13.90.00.00	- Other	10%	12.5%				0%	kg
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.							
(*1)	41 14.10.00.00	- Chamois (including combination chamois) leather	10%	12.5%				0%	kg
	41 14.20.00.00	- Patent leather and patent laminated leather; metallised leather	10%	12.5%				0%	kg
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.							
	41 15.10.00.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	10%	12.5%				0%	kg
	41 15.20.00.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	10%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission

**Articles of leather; saddlery and harness;
travel goods, handbags and similar containers;
articles of animal gut (other than silk-worm gut)**

Notes.

- 1.- For the purposes of this Chapter, the term "leather" includes chamois (including combination Chamois) leather, patent leather, patent laminated leather and metallised leather.
- 2.- This Chapter does not cover :
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
- 3.- (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.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
42.01 (*1)	42 01.00.00.00	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%	12.5%				0%	kg
42.02 (*1)		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. - Trunks, suit-cases, vanity-cases, executive- cases, brief-cases, school satchels and similar containers : -- With outer surface of leather, or of composition leather:							
	42 02.11.10.00	--- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	u
	42 02.11.90.00	--- Other -- With outer surface of plastics or of textile materials:	20%	12.5%				0%	u
	42 02.12.10.00	--- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	42 02.12.90.00	--- Other	20%	12.5%				0%	u
		-- Other :							
		--- Of paperboard :							
	42 02.19.11.00	--- - Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	u
	42 02.19.19.00	---- Other	20%	12.5%				0%	u
		--- Of base metal :							
	42 02.19.21.00	---- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	u
	42 02.19.29.00	---- Other	20%	12.5%				0%	u
		--- Other :							
	42 02.19.91.00	---- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	u
	42 02.19.99.00	---- Other	20%	12.5%				0%	u
		- Handbags, whether or not with shoulder strap, including those without handle :							
		-- With outer surface of leather or of composition leather :							
	42 02.21.10.00	--- - Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	u
	42 02.21.90.00	---- Other	20%	12.5%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)		-- With outer surface of plastic sheeting or of textile materials :							
	42 02.22.10.00	--- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	kg
	42 02.22.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	42 02.29.10.00	--- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	kg
	42 02.29.90.00	--- Other	20%	12.5%				0%	kg
		- Articles of a kind normally carried in the pocket or in the handbag :							
	42 02.31.00.00	-- With outer surface of leather or of composition leather.	20%	12.5%				0%	kg
	42 02.32.00.00	-- With outer surface of plastic sheeting or of textile materials	20%	12.5%				0%	kg
	42 02.39.00.00	-- Other	20%	12.5%				0%	kg
		- Other :							
		-- With outer surface of leather or of composition leather:							
	42 02.91.10.00	--- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	kg
42 02.91.90.00	--- Other	20%	12.5%				0%	kg	
	-- With outer surface of plastic sheeting or of textile materials:								
42 02.92.10.00	--- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	kg	

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
42.03	42 02.92.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	42 02.99.10.00	--- Presented completely knock down (CKD) or unassembled for the assembly industry	20%	12.5%				0%	kg
	42 02.99.90.00	--- Other	20%	12.5%				0%	kg
		Articles of apparel and clothing accessories, of leather or of composition leather.							
	(*) 42 03.10.00.00	- Articles of apparel	20%	12.5%				0%	kg
		- Gloves, mittens and mitts :							
	42 03.21.00.00	-- Specially designed for use in sports	20%	12.5%				0%	kg
	(*) 42 03.29.00.00	-- Other	20%	12.5%				0%	kg
	(*) 42 03.30.00.00	- Belts and bandoliers	20%	12.5%				0%	kg
(*) 42 03.40.00.00	- Other clothing accessories	20%	12.5%				0%	kg	
[42.04]									
42.05		Other articles of leather or of composition leather.							
(*)	42 05.00.00.10	- Articles of leather or composition leather for technical uses	10%	12.5%				0%	kg
(*)	42 05.00.00.90	- Other	20%	12.5%				0%	kg
42.06	42 06.00.00.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover :

- (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
- (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
- (c) Gloves, mittens and mitts consisting of leather and furskin or of leather and artificial fur (heading 42.03);
- (d) Articles of Chapter 64;
- (e) Headgear or parts thereof of Chapter 65; or
- (f) Articles of Chapter 95 (for example, toys, games, sports requisites).

3.- Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.

5.- Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	43 01.10.00.00	- Of mink, whole, with or without head, tail or paws	20%	12.5%				0%	kg
(*1)	43 01.30.00.00	- 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	20%	12.5%				0%	kg
(*1)	43 01.60.00.00	- Of fox, whole, with or without head, tail or paws	20%	12.5%				0%	kg
(*1)	43 01.80.00.00	- Other furskins, whole, with or without head, tail or paws	20%	12.5%				0%	kg
(*1)	43 01.90.00.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	20%	12.5%				0%	kg
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 :							
	43 02.11.00.00	-- Of mink	20%	12.5%				0%	kg
(*1)	43 02.19.00.00	-- Other	20%	12.5%				0%	kg
(*1)	43 02.20.00.00	- Heads, tails, paws and other pieces or cuttings, not assembled	20%	12.5%				0%	kg
(*1)	43 02.30.00.00	- Whole skins and pieces or cuttings thereof, assembled	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
43.03 (*1)		Articles of apparel, clothing accessories and other articles of furskin.							
	43 03.10.00.00	- Articles of apparel and clothing accessories	20%	12.5%				0%	kg
	43 03.90.00.00	- Other	20%	12.5%				0%	kg
43.04	43 04.00.00.00	Artificial fur and articles thereof.	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

- 1.- For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
- 2.- For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood :

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	44 01.10.00.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	20%	12.5%				0%	kg
		- Wood in chips or particles :							
	44 01.21.00.00	-- Coniferous	20%	12.5%				0%	kg
	44 01.22.00.00	-- Non-coniferous	20%	12.5%				0%	kg
(*)		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :							
	44 01.31.00.00	-- Wood pellets	20%	12.5%				0%	kg
	44 01.39.00.00	-- Other	20%	12.5%				0%	kg
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.							
	44 02.10.00.00	- Of bamboo	20%	12.5%				0%	kg
	44 02.90.00.00	- Other	20%	12.5%				0%	kg
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.							
	44 03.10.00.00	- Treated with paint, stains, creosote or other preservatives	0%	12.5%				0%	m³
(*)	44 03.20.00.00	- Other, coniferous	0%	12.5%				0%	m³
		- Other, of tropical wood specified in subheading Note 2 to this Chapter :							
	44 03.41.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	0%	12.5%				0%	m³
(*)	44 03.49.00.00	-- Other	0%	12.5%				0%	m³

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Forest Products Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	44 03.91.00.00	- Other : -- Of oak (<i>Quercus spp.</i>)	0%	12.5%				0%	m³
	44 03.92.00.00	-- Of beech (<i>Fagus spp.</i>)	0%	12.5%				0%	m³
	44 03.99.00.00	-- Other	0%	12.5%				0%	m³
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.							
44.05	44 04.10.00.00	- Coniferous	20%	12.5%				0%	kg
	44 04.20.00.00	- Non-coniferous	20%	12.5%				0%	kg
	44 05.00.00.00	Wood wool; wood flour.	20%	12.5%				0%	kg
44.06		Railway or tramway sleepers (cross-ties) of wood.							
44.07	44 06.10.00.00	- Not impregnated	20%	12.5%				0%	m³
	44 06.90.00.00	- Other	20%	12.5%				0%	m³
		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.							
(*)	44 07.10.00.00	- Coniferous	20%	12.5%				0%	m³
		- Of tropical wood specified in subheading Note 2 to this Chapter :							
	44 07.21.00.00	-- Mahogany (<i>Swietenia spp.</i>)	20%	12.5%				0%	m³
	44 07.22.00.00	-- Virola, Imbuia and Balsa	20%	12.5%				0%	m³
	44 07.25.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	20%	12.5%				0%	m³

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)	44 07.26.00.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	20%	12.5%				0%	m³
	44 07.27.00.00	-- Sapelli	20%	12.5%				0%	m³
	44 07.28.00.00	-- Iroko	20%	12.5%				0%	m³
	44 07.29.00.00	-- Other	20%	12.5%				0%	m³
		- Other :							
	44 07.91.00.00	-- Of oak (<i>Quercus spp.</i>)	20%	12.5%				0%	m³
	44 07.92.00.00	-- Of beech (<i>Fagus spp.</i>)	20%	12.5%				0%	m³
	44 07.93.00.00	-- Of maple (<i>Acer spp.</i>)	20%	12.5%				0%	m³
	44 07.94.00.00	-- Of cherry (<i>Prunus spp.</i>)	20%	12.5%				0%	m³
	44 07.95.00.00	-- Of ash (<i>Fraxcinus spp.</i>)	20%	12.5%				0%	m³
(*1)	44 07.99.00.00	-- Other	20%	12.5%				0%	m³
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, spliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.							
	44 08.10.00.00	- Coniferous	20%	12.5%				0%	kg
		- Of tropical wood specified in subheading Note 2 to this Chapter :							
	44 08.31.00.00	-- Dark Red Meranti, Light Red Meranti and Meranti bakau	20%	12.5%				0%	kg
(*1)	44 08.39.00.00	-- Other	20%	12.5%				0%	kg
(*1)	44 08.90.00.00	- Other	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	44 09.10.00.00	- Coniferous	20%	12.5%				0%	kg
		- Non-coniferous :							
	44 09.21.00.00	-- Of bamboo	20%	12.5%				0%	kg
(*)	44 09.29.00.00	-- Other	20%	12.5%				0%	kg
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 :							
	44 10.11.00.00	-- Particle board	20%	12.5%				0%	kg
	44 10.12.00.00	-- Oriented strand board (OSB)	20%	12.5%				0%	kg
	44 10.19.00.00	-- Other	20%	12.5%				0%	kg
	44 10.90.00.00	- Other	20%	12.5%				0%	kg
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.							
		- Medium density fibreboard (MDF) :							
	44 11.12.00.00	-- Of a thickness not exceeding 5 mm	20%	12.5%				0%	kg
	44 11.13.00.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	20%	12.5%				0%	kg
	44 11.14.00.00	-- Of a thickness exceeding 9 mm	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)		Import Excise (7)	Overage Penalty (8)		
44.12	44 11.92.00.00	- Other : -- Of a density exceeding 0.8 g/cm³	20%	12.5%				0%	kg
	44 11.93.00.00	-- Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	20%	12.5%				0%	kg
	44 11.94.00.00	-- Of a density not exceeding 0.5 g/cm³	20%	12.5%				0%	kg
		Plywood, veneered panels and similar laminated wood.							
	44 12.10.00.00	- Of bamboo - Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	20%	12.5%				0%	m³
	44 12.31.00.00	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	20%	12.5%				0%	m³
	44 12.32.00.00	-- Other, with at least one outer ply of non-coniferous wood	20%	12.5%				0%	m³
	44 12.39.00.00	-- Other	20%	12.5%				0%	m³
		- Other :							
	44 12.94.00.00	-- Blockboard, laminboard and battenboard	20%	12.5%				0%	kg
44.13	44 12.99.00.00	-- Other	20%	12.5%				0%	kg
	44 13.00.00.00	Densified wood, in blocks, plates, strips or profile shapes.	20%	12.5%				0%	kg
44.14	44 14.00.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Forest Products Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	44 15.10.00.00	- Cases, boxes, crates, drums and similar packings; cable-drums	20%	12.5%				0%	u
	44 15.20.00.00	- Pallets, box pallets and other load boards; pallet collars	20%	12.5%				0%	u
44.16	44 16.00.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	20%	12.5%				0%	kg
44.17	44 17.00.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	20%	12.5%				0%	kg
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.							
	44 18.10.00.00	- Windows, French-windows and their frames	20%	12.5%				0%	u
	44 18.20.00.00	- Doors and their frames and thresholds	20%	12.5%				0%	u
	44 18.40.00.00	- Shuttering for concrete constructional work	20%	12.5%				0%	kg
	44 18.50.00.00	- Shingles and shakes	20%	12.5%				0%	kg
	44 18.60.00.00	- Posts and beams	20%	12.5%				0%	kg
		- Assembled flooring panels :							
	44 18.71.00.00	-- For mosaic floors	20%	12.5%				0%	kg
	44 18.72.00.00	-- Other, multilayer	20%	12.5%				0%	kg
	44 18.79.00.00	-- Other	20%	12.5%				0%	kg
	44 18.90.00.00	- Other							

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Forest Products Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
44.19	44 19.00.00.00	Tableware and kitchenware, of wood.	20%	12.5%				0%	kg
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.							
(*)	44 20.10.00.00	- Statuettes and other ornaments, of wood	20%	12.5%				0%	kg
(*)	44 20.90.00.00	- Other	20%	12.5%				0%	kg
44.21		Other articles of wood.							
	44 21.10.00.00	- Clothes hangers	20%	12.5%				0%	kg
		- Other :							
(*)	44 21.90.10.00	-- Match splints	20%	12.5%				0%	kg
		-- Other:							
	44.21.90.90.10	--- Tooth pick	20%	12.5%				0%	kg
	44.21.90.90.90	--- Other	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Wildlife Division of the Forestry Commission.

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 (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.							
	45 01.10.00.00	- Natural cork, raw or simply prepared	10%	12.5%				0%	kg
	45 01.90.00.00	- Other	10%	12.5%				0%	kg
45.02	45 02.00.00.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	10%	12.5%				0%	kg
45.03		Articles of natural cork.							
	45 03.10.00.00	- Corks and stoppers	10%	12.5%				0%	kg
		- Other :							
	45 03.90.10.00	-- Floats for fishing nets of natural cork	0%	0%				0%	kg
	45 03.90.90.00	-- Other	10%	12.5%				0%	kg
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.							
	45 04.10.00.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10%	12.5%				0%	kg
	45 04.90.00.00	- Other	10%	12.5%				0%	kg

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2.- This Chapter does not cover :

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
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 :							
	46 01.21.00.00	-- Of bamboo	20%	12.5%				0%	kg
	46 01.22.00.00	-- Of rattan	20%	12.5%				0%	kg
	46 01.29.00.00	-- Other	20%	12.5%				0%	kg

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
46.02		- Other :							
	46 01.92.00.00	-- Of bamboo	20%	12.5%				0%	kg
	46 01.93.00.00	-- Of rattan	20%	12.5%				0%	kg
	46 01.94.00.00	-- Of other vegetable materials	20%	12.5%				0%	kg
		-- Other :							
	46 01.99.10.00	--- Mats, matting and screens	20%	12.5%				0%	kg
	46 01.99.90.00	--- Other	20%	12.5%				0%	kg
		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 :							
	46 02.11.00.00	-- Of bamboo	20%	12.5%				0%	kg
	46 02.12.00.00	-- Of rattan	20%	12.5%				0%	kg
	46 02.19.00.00	-- Other	20%	12.5%				0%	kg
	46 02.90.00.00	- Other	20%	12.5%				0%	kg

Section X

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

Chapter 47

**Pulp of wood or of other fibrous cellulosic material;
recovered (waste and scrap) paper or paperboard**

Note.

- 1.- For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20°C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
47.01	47 01.00.00.00	Mechanical wood pulp.	10%	12.5%				0%	kg
47.02	47 02.00.00.00	Chemical wood pulp, dissolving grades.	10%	12.5%				0%	kg
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.							
		- Unbleached :							
	47 03.11.00.00	-- Coniferous	10%	12.5%				0%	kg
	47 03.19.00.00	-- Non-coniferous	10%	12.5%				0%	kg
		- Semi-bleached or bleached :							
	47 03.21.00.00	-- Coniferous	10%	12.5%				0%	kg
	47 03.29.00.00	-- Non-coniferous	10%	12.5%				0%	kg
47.04		Chemical wood pulp, sulphite, other than dissolving grades.							
		- Unbleached :							
	47 04.11.00.00	-- Coniferous	10%	12.5%				0%	kg
	47 04.19.00.00	-- Non-coniferous	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
47.05	47 04.21.00.00	- Semi-bleached or bleached : -- Coniferous	10%	12.5%				0%	kg
	47 04.29.00.00	-- Non-coniferous	10%	12.5%				0%	kg
	47 05.00.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	10%	12.5%				0%	kg
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.							
	47 06.10.00.00	- Cotton linters pulp	10%	12.5%				0%	kg
	47 06.20.00.00	- Pulp of fibres derived from recovered (waste and scrap) paper or paperboard	10%	12.5%				0%	kg
47.07	47 06.30.00.00	- Other, of bamboo	10%	12.5%				0%	kg
		- Other :							
	47 06.91.00.00	-- Mechanical	10%	12.5%				0%	kg
	47 06.92.00.00	-- Chemical	10%	12.5%				0%	kg
	47 06.93.00.00	-- Obtained by a combination of mechanical and chemical processes.	10%	12.5%				0%	kg
		Recovered (waste and scrap) paper or paperboard.							
	47 07.10.00.00	- Unbleached Kraft paper or paperboard or of corrugated paper or paperboard	20%	12.5%				0%	kg
	47 07.20.00.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	20%	12.5%				0%	kg
	47 07.30.00.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	20%	12.5%				0%	kg
	47 07.90.00.00	- Other, including unsorted waste and scrap	20%	12.5%				0%	kg

Chapter 48

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

Notes.

- 1.- For the purposes of this chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (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;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites) or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies.

3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

- 4- In this Chapter the expression "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

5.- For the purposes of heading 48.02, the expressions "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :

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

- (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical-process, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%; and a burst index equal to or less than 2.5 kPa.m²/g; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

For paper or paperboard weighing more than 150 g/m²:

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

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

6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature

8.- Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

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

9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:

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

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

10.- Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12.- Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- 1.- For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight G/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine direction plus cross direction	Cross Direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	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 combination of mechanical and chemical pulping processes and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23°C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, at 23°C.
- 5.- Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a mullen burst index of not less than 2kPa.m²/g.
- 6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.
- 7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.01	48 01.00.00.00	Newsprint, in rolls or sheets.	0%	12.5%				0%	kg
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.							
	48 02.10.00.00	- Hand-made paper and paperboard	10%	12.5%				0%	kg
	48 02.20.00.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	10%	12.5%				0%	kg
	48 02.40.00.00	- Wallpaper base	10%	12.5%				0%	kg
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than by weight of the total fibre content consists of such fibres :							
	48 02.54.00.00	-- Weighing less than 40 g/m²	10%	12.5%				0%	kg
		-- Weighing 40 g/m² or more but not more than 150 g/m², in rolls:							
	48 02.55.10.00	--- Of a width no exceeding 150mm	10%	12.5%				0%	kg
	48 02.55.90.00	--- Other	10%	12.5%				0%	kg
		-- Weighing 40 g/m² or more but not more than 150g/m² in sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state :							
	48 02.56.10.00	--- Carbonising base paper	10%	12.5%				0%	kg
	48 02.56.90.00	--- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.03	48 02.57.00.00	-- Other, weighing 40g/m² or more but not more than 150g/m²	10%	12.5%				0%	kg
	48 02.58.00.00	-- Weighing more than 150g/m²	10%	12.5%				0%	kg
		- 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 :							
		-- In rolls:							
	48 02.61.10.00	--- Of a width no exceeding 150mm	10%	12.5%				0%	kg
	48 02.61.90.00	--- Other	10%	12.5%				0%	kg
		-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state :							
	48 02.62.10.00	--- Carbonising base paper	10%	12.5%				0%	kg
	48 02.62.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	48 02.69.10.00	--- Carbonising base paper	10%	12.5%				0%	kg
	48 02.69.90.00	--- Other	10%	12.5%				0%	kg
	48 03.00.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	20%	12.5%				0%	kg
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.							
		- Kraftliner :							
	48 04.11.00.00	-- Unbleached	20%	12.5%				0%	kg

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
	48 04.19.00.00	-- Other - Sack kraft paper :	20%	12.5%				0%	kg
	48 04.21.00.00	-- Unbleached	20%	12.5%				0%	kg
	48 04.29.00.00	-- Other - Other kraft paper and paperboard weighing 150 g/m² or less :	20%	12.5%				0%	kg
	48 04.31.00.00	-- Unbleached	20%	12.5%				0%	kg
	48 04.39.00.00	-- Other - Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :	20%	12.5%				0%	kg
	48 04.41.00.00	-- Unbleached	10%	12.5%				0%	kg
	48 04.42.00.00	-- 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	20%	12.5%				0%	kg
	48 04.49.00.00	-- Other - Other kraft paper and paperboard weighing 225 g/m² or more :	20%	12.5%				0%	kg
	48 04.51.00.00	-- Unbleached	10%	12.5%				0%	kg
	48 04.52.00.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood obtained by a chemical process	20%	12.5%				0%	kg
	48 04.59.00.00	-- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
	48 05.11.00.00	-- Semi-chemical fluting paper	20%	12.5%				0%	kg
	48 05.12.00.00	-- Straw fluting paper	20%	12.5%				0%	kg
	48 05.19.00.00	-- Other	20%	12.5%				0%	kg
		- Testliner (recycled liner board) :							
	48 05.24.00.00	-- Weighing 150g/m² or less	20%	12.5%				0%	kg
	48 05.25.00.00	-- Weighing more than 150g/m²	20%	12.5%				0%	kg
	48 05.30.00.00	- Sulphite wrapping paper	20%	12.5%				0%	kg
	48 05.40.00.00	- Filter paper and paperboard	20%	12.5%				0%	kg
	48 05.50.00.00	- Felt paper and paperboard	20%	12.5%				0%	kg
		- Other :							
	48 05.91.00.00	-- Weighing 150g/m² or less	20%	12.5%				0%	kg
	48 05.92.00.00	-- Weighing more than 150 g/m² but less than 225 g/m²	20%	12.5%				0%	kg
	48 05.93.00.00	-- Weighing 225 g/m² or more	20%	12.5%				0%	kg
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.							
	48 06.10.00.00	- Vegetable parchment	20%	12.5%				0%	kg
	48 06.20.00.00	- Greaseproof papers	20%	12.5%				0%	kg
	48 06.30.00.00	- Tracing papers	20%	12.5%				0%	kg
	48 06.40.00.00	- Glassine and other glazed transparent or translucent papers	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.07	48 07.00.00.00	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.	20%	12.5%				0%	kg
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.							
	48 08.10.00.00	- Corrugated paper and paperboard, whether or not perforated	20%	12.5%				0%	kg
	48 08.40.00.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	20%	12.5%				0%	kg
	48 08.90.00.00	- Other	20%	12.5%				0%	kg
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.							
	48 09.20.00.00	- Self-copy paper	20%	12.5%				0%	kg
	48 09.90.00.00	- Other	20%	12.5%				0%	kg
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							

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres :							
		-- In rolls :							
	48 10.13.10.00	--- Printed	20%	12.5%				0%	kg
	48 10.13.90.00	--- Other	20%	12.5%				0%	kg
	48 10.14.00.00	-- In sheets with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 10.19.00.00	-- Other	20%	12.5%				0%	kg
		- 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 :							
		-- Light-weight coated paper :							
	48 10.22.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 10.22.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	48 10.29.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	48 10.29.90.00	--- Other - 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/m² or less:	20%	12.5%				0%	kg
	48 10.31.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 10.31.90.00	--- Other -- 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/m² :	20%	12.5%				0%	kg
	48 10.32.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 10.32.90.00	--- Other -- Other :	20%	12.5%				0%	kg
	48 10.39.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 10.39.90.00	--- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.11	48 10.92.10.00	- Other paper and paperboard :							
		-- Multi-ply :							
		--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 10.92.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	48 10.99.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
		48 10.99.90.00	--- Other	20%	12.5%				0%
		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.							
48 11.10.10.00	- Tarred, bituminised or asphalted paper and paperboard :								
	-- Floor coverings on a base of paper or of paperboard, whether or not cut to size	20%	12.5%				0%	kg	
	48 11.10.90.00	-- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Gummed or adhesive paper and paperboard :							
		-- Self-adhesive :							
	48 11.41.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 11.41.90.00	--- Other	20%	12.5%				0%	kg
		-- Other :							
	48 11.49.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state	20%	12.5%				0%	kg
	48 11.49.90.00	--- Other	20%	12.5%				0%	kg
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :							
		-- Bleached, weighing more than 150 g/m² :							
	48 11.51.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor coverings)	20%	12.5%				0%	kg
	48 11.51.20.00	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	20%	12.5%				0%	kg
	48 11.51.90.00	--- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		-- Other :							
	48 11.59.10.00	--- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor coverings)	20%	12.5%				0%	kg
	48 11.59.20.00	--- Floor coverings on a base of paper or of paperboard, whether or not cut to size	20%	12.5%				0%	kg
	48 11.59.90.00	--- Other	20%	12.5%				0%	kg
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :							
	48 11.60.10.00	-- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor coverings)	20%	12.5%				0%	kg
	48 11.60.20.00	-- Floor coverings on a base of paper or of paperboard, whether or not cut to size	20%	12.5%				0%	kg
	48 11.60.90.00	-- Other	20%	12.5%				0%	kg
		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :							
	48 11.90.10.00	-- In rolls of a width not exceeding 150mm or in rectangular (including square) sheets, with one side not exceeding 435mm and the other side not exceeding 297mm in the unfolded state (excluding floor coverings)	20%	12.5%				0%	kg
	48 11.90.20.00	-- Floor coverings on a base of paper or of paperboard, whether or not cut to size	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.12	48 11.90.90.00	-- Other	20%	12.5%				0%	kg
	48 12.00.00.00	Filter blocks, slabs and plates, of paper pulp.	20%	12.5%				0%	kg
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.							
48.14	48 13.10.00.00	- In the form of booklets or tubes	20%	12.5%				0%	kg
	48 13.20.00.00	- In rolls of a width not exceeding 5cm	20%	12.5%				0%	kg
	48 13.90.00.00	- Other	20%	12.5%				0%	kg
		Wallpaper and similar wall coverings; window transparencies of paper.							
	48 14.20.00.00	- 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%	12.5%				0%	kg
	48 14.90.00.00	- Other	20%	12.5%				0%	kg
	[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.						
48.17	48 16.20.00.00	- Self-copy paper	20%	12.5%				0%	kg
	48 16.90.00.00	- Other	20%	12.5%				0%	kg
		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.							
	48 17.10.00.00	- Envelopes	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.18	48 17.20.00.00	- Letter cards, plain postcards and correspondence cards	20%	12.5%				0%	kg
	48 17.30.00.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	20%	12.5%				0%	kg
		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 36cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.							
	48 18.10.00.00	- Toilet paper	20%	12.5%				0%	kg
	48 18.20.00.00	- Handkerchiefs, cleansing or facial tissues and towels	20%	12.5%				0%	kg
	48 18.30.00.00	- Tablecloths and serviettes	20%	12.5%				0%	kg
	48 18.50.00.00	- Articles of apparel and clothing accessories	20%	12.5%				0%	kg
48.19	48 18.90.00.00	- Other	20%	12.5%				0%	kg
		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.							
	48 19.10.00.00	- Cartons, boxes and cases, of corrugated paper or paperboard	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.20		- Folding cartons, boxes and cases, of non-corrugated paper or paperboard :							
	48 19.20.10.00	-- Cartons and boxes lined with polypropylene film	20%	12.5%				0%	kg
	48 19.20.90.00	-- Other	20%	12.5%				0%	kg
	48 19.30.00.00	- Sacks and bags, having a base of a width of 40cm or more	20%	12.5%				0%	kg
	48 19.40.00.00	- Other sacks and bags, including cones	20%	12.5%				0%	kg
	48 19.50.00.00	- Other packing containers, including record sleeves	20%	12.5%				0%	kg
	48 19.60.00.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20%	12.5%				0%	kg
		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.							
	48 20.10.00.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	20%	12.5%				0%	kg
	48 20.20.00.00	- Exercise books	20%	12.5%				0%	kg
	48 20.30.00.00	- Binders (other than book covers), folders and file covers	20%	12.5%				0%	kg
	48 20.40.00.00	- Manifold business forms and interleaved carbon sets	20%	12.5%				0%	kg
	48 20.50.00.00	- Albums for samples or for collections	20%	12.5%				0%	kg
		- Other :							
	48 20.90.10.00	-- Other articles of stationery	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
48.21	48 20.90.90.00	-- Other	20%	12.5%				0%	kg
		Paper or paperboard labels of all kinds, whether or not printed.							
48.22	48 21.10.00.00	- Printed	20%	12.5%				0%	kg
	48 21.90.00.00	- Other	20%	12.5%				0%	kg
		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).							
48.23	48 22.10.00.00	- Of a kind used for winding textile yarn	20%	12.5%				0%	kg
	48 22.90.00.00	- Other	20%	12.5%				0%	kg
		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.							
	48 23.20.00.00	- Filter paper and paperboard	20%	12.5%				0%	kg
	48 23.40.00.00	- Rolls, sheets and dials, printed for self-recording apparatus	20%	12.5%				0%	kg
		- Trays, dishes, plates, cups and the like, of paper or paperboard :							
	48 23.61.00.00	-- Of bamboo	20%	12.5%				0%	kg
	48 23.69.00.00	-- Other	20%	12.5%				0%	kg
	48 23.70.00.00	- Moulded or pressed articles of paper pulp	20%	12.5%				0%	kg
		- Other :							
	48 23.90.10.00	-- Floor coverings on a base of paper or of paperboard, whether or not cut to size	20%	12.5%				0%	kg
	48 23.90.90.00	-- Other	20%	12.5%				0%	kg

Chapter 49

**Printed books, newspapers, pictures
and other products of the printing industry;
manuscripts, typescripts and plans**

Notes.

1.- This Chapter does not cover :

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4.- Heading 49.01 also covers :

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

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

5.- Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6.- For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.							
	49 01.10.00.00	- In single sheets, whether or not folded	0%	0%				0%	kg
		- Other :							
	49 01.91.00.00	-- Dictionaries and encyclopaedias, and serial instalments thereof	0%	0%				0%	kg
		-- Other :							
	49 01.99.10.00	--- Scientific or school printed books, brochures, leaflets and similar printed matter	0%	0%				0%	kg
	49 01.99.90.00	--- Other	0%	0%				0%	kg
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.							
	49 02.10.00.00	- Appearing at least four times a week	0%	12.5%				0%	kg
	49 02.90.00.00	- Other	0%	12.5%				0%	kg
49.03	49 03.00.00.00	Children's picture, drawing or colouring books.	0%	0%				0%	kg
49.04	49 04.00.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	0%	0%				0%	kg
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.							
	49 05.10.00.00	- Globes	0%	0%				0%	kg
		- Other :							
	49 05.91.00.00	-- In book form	0%	0%				0%	kg
	49 05.99.00.00	-- Other	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
49.06	49 06.00.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	0%	12.5%				0%	kg
49.07	49 07.00.00.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	0%	0%				0%	kg
49.08		Transfers (decalcomanias).							
	49 08.10.00.00	- Transfers (decalcomanias), vitrifiable	20%	12.5%				0%	kg
	49 08.90.00.00	- Other	20%	12.5%				0%	kg
49.09	49 09.00.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	20%	12.5%				0%	kg
49.10	49 10.00.00.00	Calendars of any kind, printed, including calendar blocks.	10%	12.5%				0%	kg
49.11		Other printed matter, including printed pictures and photographs.							
	49 11.10.00.00	- Trade advertising material, commercial catalogues and the like	10%	12.5%				0%	kg
		- Other :							
	49 11.91.00.00	-- Pictures, designs and photographs	20%	12.5%				0%	kg
		-- Other :							
	49 11.99.10.00	--- Printed matter for administrative use	20%	12.5%				0%	kg
		--- Other :							
	49 11.99.91.00	---- Telephone recharge cards	20%	12.5%				0%	kg
	49 11.99.99.00	---- Other	20%	12.5%				0%	kg

Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets)

- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

- (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.

(B) Exceptions :

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.

(B) Exceptions :

- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn :

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

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

Single yarn of nylon or other polyamides, or of polyesters	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of 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) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics, the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;
- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

- 8.- For the purposes of Chapter 50 to 60 :
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59, do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression "impregnated" includes "dipped".
- 12.- For the purposes of this Section, the expression "polyamides" includes "aramids".
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which :

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

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

(b) **Bleached yarn**

Yarn which :

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

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

Yarn which :

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

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which :

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

(f) **Dyed woven fabric**

Woven fabric which :

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

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

Woven fabric (other than printed woven fabric) which :

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

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

(h) **Printed woven fabric**

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

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

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

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

(ij) **Plain weave**

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

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

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.
-

Chapter 50
(*)
Silk

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
50.01	50 01.00.00.00	Silk-worm cocoons suitable for reeling.	10%	12.5%				0%	kg
50.02	50 02.00.00.00	Raw silk (not thrown).	10%	12.5%				0%	kg
50.03	50 03.00.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	10%	12.5%				0%	kg
50.04	50 04.00.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	10%	12.5%				0%	kg
50.05	50 05.00.00.00	Yarn spun from silk waste, not put up for retail sale.	10%	12.5%				0%	kg
50.06	50 06.00.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	10%	12.5%				0%	kg
50.07		Woven fabrics of silk or of silk waste.							
	50 07.10.00.00	- Fabrics of noil silk	20%	12.5%				0%	m²
	50 07.20.00.00	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	20%	12.5%				0%	m²
	50 07.90.00.00	- Other fabrics	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

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).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
51.01		Wool, not carded or combed.							
		- Greasy, including fleece-washed wool :							
	51 01.11.00.00	-- Shorn wool	20%	12.5%				0%	kg
	51 01.19.00.00	-- Other	20%	12.5%				0%	kg
		- Degreased, not carbonised :							
	51 01.21.00.00	-- Shorn wool	20%	12.5%				0%	kg
	51 01.29.00.00	-- Other	20%	12.5%				0%	kg
	51 01.30.00.00	- Carbonised	20%	12.5%				0%	kg
51.02		Fine or coarse animal hair, not carded or combed.							
		- Fine animal hair :							
(*)	51 02.11.00.00	-- Of Kashmir (cashmere) goats	20%	12.5%				0%	kg
(*)	51 02.19.00.00	-- Other	20%	12.5%				0%	kg
(*)	51 02.20.00.00	- Coarse animal hair	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.							
(*1)	51 03.10.00.00	- Noils of wool or of fine animal hair	20%	12.5%				0%	kg
(*1)	51 03.20.00.00	- Other waste of wool or of fine animal hair	20%	12.5%				0%	kg
(*1)	51 03.30.00.00	- Waste of coarse animal hair	20%	12.5%				0%	kg
51.04	51 04.00.00.00	Garnetted stock of wool or of fine or coarse animal hair.	20%	12.5%				0%	kg
(*1)									
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).							
	51 05.10.00.00	- Carded wool	20%	12.5%				0%	kg
		- Wool tops and other combed wool :							
	51 05.21.00.00	-- Combed wool in fragments	20%	12.5%				0%	kg
	51 05.29.00.00	-- Other	20%	12.5%				0%	kg
		- Fine animal hair, carded or combed :							
(*1)	51 05.31.00.00	-- Of Kashmir (cashmere) goats	20%	12.5%				0%	kg
(*1)	51 05.39.00.00	-- Other	20%	12.5%				0%	kg
(*1)	51 05.40.00.00	- Coarse animal hair, carded or combed	20%	12.5%				0%	kg
51.06		Yarn of carded wool, not put up for retail sale.							
	51 06.10.00.00	- Containing 85% or more by weight of wool	20%	12.5%				0%	kg
	51 06.20.00.00	- Containing less than 85% by weight of wool	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
51.07		Yarn of combed wool, not put up for retail sale.							
	51 07.10.00.00	- Containing 85% or more by weight of wool	20%	12.5%				0%	kg
	51 07.20.00.00	- Containing less than 85% by weight of wool	20%	12.5%				0%	kg
51.08 (*1)		Yarn of fine animal hair (carded or combed), not put up for retail sale.							
	51 08.10.00.00	- Carded	20%	12.5%				0%	kg
	51 08.20.00.00	- Combed	20%	12.5%				0%	kg
51.09 (*1)		Yarn of wool or of fine animal hair, put up for retail sale.							
	51 09.10.00.00	- Containing 85% or more by weight of wool or of fine animal hair	20%	12.5%				0%	kg
	51 09.90.00.00	- Other	20%	12.5%				0%	kg
51.10 (*1)	51 10.00.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	20%	12.5%				0%	kg
51.11 (*1)		Woven fabrics of carded wool or of carded fine animal hair.							
		- Containing 85% or more by weight of wool or of fine animal hair:							
	51 11.11.00.00	-- Of a weight not exceeding 300 g/m²	20%	12.5%				0%	m²
	51 11.19.00.00	-- Other	20%	12.5%				0%	m²
	51 11.20.00.00	- Other, mixed mainly or solely with man-made filaments	20%	12.5%				0%	m²
	51 11.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	20%	12.5%				0%	m²
	51 11.90.00.00	- Other	20%	12.5%				0%	m²

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*1) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
51.12 (*1)		Woven fabrics of combed wool or of combed fine animal hair.							
		- Containing 85% or more by weight of wool or of fine animal hair:							
	51 12.11.00.00	-- Of a weight not exceeding 200 g/m²	20%	12.5%				0%	m²
	51 12.19.00.00	-- Other	20%	12.5%				0%	m²
	51 12.20.00.00	- Other, mixed mainly or solely with man-made filaments	20%	12.5%				0%	m²
	51 12.30.00.00	- Other, mixed mainly or solely with man-made staple fibres	20%	12.5%				0%	m²
	51 12.90.00.00	- Other	20%	12.5%				0%	m²
51.13 (*1)	51 13.00.00.00	Woven fabrics of coarse animal hair or of horsehair.	20%	12.5%				0%	m²

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Chapter 52
(*)

Cotton

Subheading Note.

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52.01		Cotton, not carded or combed.							
	52 01.00.10.00	- Not ginned	10%	12.5%				0%	kg
	52 01.00.90.00	- Ginned	10%	12.5%				0%	kg
52.02		Cotton waste (including yarn waste and garnetted stock).							
	52 02.10.00.00	- Yarn waste (including thread waste)	10%	12.5%				0%	kg
		- Other :							
	52 02.91.00.00	-- Garnetted stock	10%	12.5%				0%	kg
	52 02.99.00.00	-- Other	10%	12.5%				0%	kg
52.03		Cotton, carded or combed.							
	52 03.00.10.00	- Carded	10%	12.5%				0%	kg
	52 03.00.90.00	- Combed	10%	12.5%				0%	kg
52.04		Cotton sewing thread, whether or not put up for retail sale.							
		- Not put up for retail sale :							
	52 04.11.00.00	-- Containing 85% or more by weight of cotton	10%	12.5%				0%	kg
	52 04.19.00.00	-- Other	10%	12.5%				0%	kg
	52 04.20.00.00	- Put up for retail sale	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52.05		Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.							
	52 05.11.00.00	- Single yarn, of uncombed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	12.5%				0%	kg
	52 05.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	12.5%				0%	kg
	52 05.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	12.5%				0%	kg
	52 05.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	12.5%				0%	kg
	52 05.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	12.5%				0%	kg
		- Single yarn, of combed fibres :							
	52 05.21.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	12.5%				0%	kg
	52 05.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	52 05.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	12.5%				0%	kg
	52 05.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	12.5%				0%	kg
	52 05.26.00.00	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	10%	12.5%				0%	kg
	52 05.27.00.00	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	10%	12.5%				0%	kg
	52 05.28.00.00	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	10%	12.5%				0%	kg
		- Multiple (folded) or cabled yarn, of uncombed fibres :							
	52 05.31.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	12.5%				0%	kg
	52 05.32.00.00	-- 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)	10%	12.5%				0%	kg
	52 05.33.00.00	-- 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)	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	52 05.34.00.00	-- 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)	10%	12.5%				0%	kg
	52 05.35.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	12.5%				0%	kg
		- Multiple (folded) or cabled yarn, of combed fibres :							
	52 05.41.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	12.5%				0%	kg
	52 05.42.00.00	-- 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)	10%	12.5%				0%	kg
	52 05.43.00.00	-- 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)	10%	12.5%				0%	kg
	52 05.44.00.00	-- 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)	10%	12.5%				0%	kg
	52 05.46.00.00	-- 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)	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
52.06	52 05.47.00.00	-- 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)	10%	12.5%				0%	kg
	52 05.48.00.00	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	10%	12.5%				0%	kg
		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 :							
	52 06.11.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	12.5%				0%	kg
	52 06.12.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	12.5%				0%	kg
	52 06.13.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	12.5%				0%	kg
	52 06.14.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	12.5%				0%	kg
	52 06.15.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Single yarn, of combed fibres :							
	52 06.21.00.00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	10%	12.5%				0%	kg
	52 06.22.00.00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	10%	12.5%				0%	kg
	52 06.23.00.00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	10%	12.5%				0%	kg
	52 06.24.00.00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	10%	12.5%				0%	kg
	52 06.25.00.00	-- Measuring less than 125 decitex (exceeding 80 metric number)	10%	12.5%				0%	kg
		- Multiple (folded) or cabled yarn, of uncombed fibres :							
	52 06.31.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	12.5%				0%	kg
	52 06.32.00.00	-- 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)	10%	12.5%				0%	kg
	52 06.33.00.00	-- 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)	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	52 06.34.00.00	-- 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)	10%	12.5%				0%	kg
	52 06.35.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	12.5%				0%	kg
		- Multiple (folded) or cabled yarn, of combed fibres :							
	52 06.41.00.00	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	10%	12.5%				0%	kg
	52 06.42.00.00	-- 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)	10%	12.5%				0%	kg
	52 06.43.00.00	-- 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)	10%	12.5%				0%	kg
	52 06.44.00.00	-- 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)	10%	12.5%				0%	kg
	52 06.45.00.00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52 07		Cotton yarn (other than sewing thread) put up for retail sale.							
	52 07.10.00.00	- Containing 85% or more by weight of cotton	10%	12.5%				0%	kg
		- Other :							
	52 07.90.10.00	-- Fishing yarn	0%	0%				0%	kg
	52 07.90.90.00	-- Other	10%	12.5%				0%	kg
52.08		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².							
		- Unbleached :							
	52 08.11.00.00	-- Plain weave, weighing not more than 100 g/m²	20%	12.5%				0%	m²
	52 08.12.00.00	-- Plain weave, weighing more than 100 g/m²	20%	12.5%				0%	m²
	52 08.13.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
	52 08.19.00.00	-- Other fabrics	20%	12.5%				0%	m²
		- Bleached :							
	52 08.21.00.00	-- Plain weave, weighing not more than 100 g/m²	20%	12.5%				0%	m²
	52 08.22.00.00	-- Plain weave, weighing more than 100 g/m²	20%	12.5%				0%	m²
	52 08.23.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
		-- Other fabrics :							
	52 08.29.10.00	--- Dimity, damasks and the like	20%	12.5%				0%	m²
	52 08.29.90.00	--- Other	20%	12.5%				0%	m²
		- Dyed :							
	52 08.31.00.00	-- Plain weave, weighing not more than 100 g/m²	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	52 08.32.00.00	-- Plain weave, weighing more than 100 g/m ²	20%	12.5%				0%	m ²
	52 08.33.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m ²
		-- Other fabrics :							
	52 08.39.10.00	--- Dimity, damasks and the like	20%	12.5%				0%	m ²
	52 08.39.90.00	--- Other	20%	12.5%				0%	m ²
		- Of yarns of different colours:							
	52 08.41.00.00	-- Plain weave, weighing not more than 100 g/m ²	20%	12.5%				0%	m ²
	52 08.42.00.00	-- Plain weave, weighing more than 100 g/m ²	20%	12.5%				0%	m ²
	52 08.43.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m ²
	52 08.49.00.00	-- Other fabrics	20%	12.5%				0%	m ²
		- Printed :							
		-- Plain weave, weighing not more than 100 g/m ² :							
	52 08.51.10.00	--- Wax-based printing processes	20%	12.5%				0%	m ²
	52 08.51.90.00	--- Other printing processes	20%	12.5%				0%	m ²
		-- Plain weave, weighing more than 100 g/m ² :							
	52 08.52.10.00	--- Wax-based printing processes	20%	12.5%				0%	m ²
	52 08.52.90.00	--- Other printing processes	20%	12.5%				0%	m ²
	52 08.59.00.00	-- Other fabrics	20%	12.5%				0%	m ²

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52.09		Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².							
		- Unbleached :							
	52 09.11.00.00	-- Plain weave	20%	12.5%				0%	m²
	52 09.12.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
	52 09.19.00.00	-- Other fabrics	20%	12.5%				0%	m²
		- Bleached :							
	52 09.21.00.00	-- Plain weave	20%	12.5%				0%	m²
	52 09.22.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
		- Other fabrics :							
	52 09.29.10.00	-- Dimity, damasks and the like	20%	12.5%				0%	m²
	52 09.29.90.00	-- Other	20%	12.5%				0%	m²
		- Dyed :							
	52 09.31.00.00	-- Plain weave	20%	12.5%				0%	m²
	52 09.32.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
		-- Other fabrics :							
	52 09.39.10.00	--- Dimity, damasks and the like	20%	12.5%				0%	m²
	52 09.39.90.00	--- Other	20%	12.5%				0%	m²
		- Of yarns of different colours :							
	52 09.41.00.00	-- Plain weave	20%	12.5%				0%	m²
	52 09.42.00.00	-- Denim	20%	12.5%				0%	m²
	52 09.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52.10	(*)	-- Other fabrics :							
		52 09.49.00.10 --- Kente	20%	12.5%				0%	m²
		52 09.49.00.90 --- Other	20%	12.5%				0%	m²
			- Printed :						
		-- Plain weave :							
	52 09.51.10.00 --- Wax-based printing processes	20%	12.5%				0%	m²	
	52 09.51.90.00 --- Other printing processes	20%	12.5%				0%	m²	
	52 09.52.00.00 -- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²	
	52 09.59.00.00 -- Other fabrics	20%	12.5%				0%	m²	
		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 :							
	52 10.11.00.00 -- Plain weave	20%	12.5%				0%	m²	
	52 10.19.00.00 -- Other fabrics	20%	12.5%				0%	m²	
		- Bleached :							
	52 10.21.00.00 -- Plain weave	20%	12.5%				0%	m²	
	52 10.29.00.00 -- Other fabrics	20%	12.5%				0%	m²	
		- Dyed :							
	52 10.31.00.00 -- Plain weave	20%	12.5%				0%	m²	
	52 10.32.00.00 -- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²	
	52 10.39.00.00 -- Other fabrics	20%	12.5%				0%	m²	

(*) Kente is a hand-woven loom cloth.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52.11		- Of yarns of different colours :							
	52 10.41.00.00	-- Plain weave	20%	12.5%				0%	m²
	52 10.49.00.00	-- Other fabrics	20%	12.5%				0%	m²
		- Printed :							
		-- Plain weave :							
	52 10.51.10.00	--- Wax-based printing processes	20%	12.5%				0%	m²
	52 10.51.90.00	--- Other printing processes	20%	12.5%				0%	m²
	52 10.59.00.00	-- Other fabrics	20%	12.5%				0%	m²
		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 :							
	52 11.11.00.00	-- Plain weave	20%	12.5%				0%	m²
	52 11.12.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
	52 11.19.00.00	-- Other fabrics	20%	12.5%				0%	m²
	52 11.20.00.00	- Bleached	20%	12.5%				0%	m²
		- Dyed :							
52 11.31.00.00	-- Plain weave	20%	12.5%				0%	m²	
52 11.32.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²	
52 11.39.00.00	-- Other fabrics	20%	12.5%				0%	m²	

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
52.12		- Of yarns of different colours :							
	52 11.41.00.00	-- Plain weave	20%	12.5%				0%	m²
	52 11.42.00.00	-- Denim	20%	12.5%				0%	m²
	52 11.43.00.00	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
		-- Other fabrics :							
	52 11.49.00.10	--- Kente	20%	12.5%				0%	m²
	52 11.49.00.90	--- Other	20%	12.5%				0%	m²
		- Printed :							
		-- Plain weave :							
	52 11.51.10.00	--- Wax-based printing processes	20%	12.5%				0%	m²
	52 11.51.90.00	--- Other printing processes	20%	12.5%				0%	m²
	52 11.52.00.00	-- 3-thread or 4-thread twill, including cross twill	20%	12.5%				0%	m²
	52 11.59.00.00	-- Other fabrics	20%	12.5%				0%	m²
		Other woven fabrics of cotton.							
		- Weighing not more than 200 g/m² :							
	52 12.11.00.00	-- Unbleached	20%	12.5%				0%	m²
	52 12.12.00.00	-- Bleached	20%	12.5%				0%	m²
	52 12.13.00.00	-- Dyed	20%	12.5%				0%	m²
	52 12.14.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	52 12.15.00.00	-- Printed	20%	12.5%				0%	m²

(*) Kente is a hand-woven loom cloth.

(*) Items under this Chapter attract 5% import levy

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
		- Weighing more than 200 g/m² :							
	52 12.21.00.00	-- Unbleached	20%	12.5%				0%	m²
	52 12.22.00.00	-- Bleached	20%	12.5%				0%	m²
	52 12.23.00.00	-- Dyed	20%	12.5%				0%	m²
	52 12.24.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	52 12.25.00.00	-- Printed	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).							
	53 01.10.00.00	- Flax, raw or retted	10%	12.5%				0%	kg
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :							
	53 01.21.00.00	-- Broken or scotched	10%	12.5%				0%	kg
	53 01.29.00.00	-- Other	10%	12.5%				0%	kg
	53 01.30.00.00	- Flax tow and waste	10%	12.5%				0%	kg
53.02		True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).							
	53 02.10.00.00	- True hemp, raw or retted	10%	12.5%				0%	kg
	53 02.90.00.00	- Other	10%	12.5%				0%	kg
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 garnetted stock).							
	53 03.10.00.00	- Jute and other textile bast fibres, raw or retted	10%	12.5%				0%	kg
	53 03.90.00.00	- Other	10%	12.5%				0%	kg
[53.04]									
53.05	53 05.00.00.00	Coconut, abaca (Manila hemp or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
53.06		Flax yarn.							
	53 06.10.00.00	- Single	10%	12.5%				0%	kg
	53 06.20.00.00	- Multiple (folded) or cabled	10%	12.5%				0%	kg
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.							
	53 07.10.00.00	- Single	10%	12.5%				0%	kg
	53 07.20.00.00	- Multiple (folded) or cabled	10%	12.5%				0%	kg
53.08		Yarn of other vegetable textile fibres; paper yarn.							
	53 08.10.00.00	- Coir yarn	10%	12.5%				0%	kg
	53 08.20.00.00	- True hemp yarn	10%	12.5%				0%	kg
		- Other :							
	53 08.90.10.00	-- Sisal yarn or of other vegetable textile fibres of the genus Agave	10%	12.5%				0%	kg
	53 08.90.90.00	-- Other	10%	12.5%				0%	kg
53.09		Woven fabrics of flax.							
		- Containing 85% or more by weight of flax :							
	53 09.11.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	53 09.19.00.00	-- Other	20%	12.5%				0%	m²
		- Containing less than 85% by weight of flax :							
	53 09.21.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	53 09.29.00.00	-- Other	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.							
	53 10.10.00.00	- Unbleached	20%	12.5%				0%	m²
	53 10.90.00.00	- Other	20%	12.5%				0%	m²
53.11	53 11.00.00.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Chapter 54
(*)

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

Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example; cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

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

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.							
	54 01.10.00.00	- Of synthetic filaments	10%	12.5%				0%	kg
		- Of artificial filaments :							
	54 01.20.10.00	-- Packed for retail sale	10%	12.5%				0%	kg
	54 01.20.90.00	-- Other	10%	12.5%				0%	kg
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 :							
	54 02.11.00.00	-- Of aramids	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		-- Other :							
	54 02.19.10.00	--- Of nylon	10%	12.5%				0%	kg
	54 02.19.90.00	--- Other	10%	12.5%				0%	kg
	54 02.20.00.00	- High tenacity yarn of polyesters	10%	12.5%				0%	kg
		- Textured yarn :							
	54 02.31.00.00	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10%	12.5%				0%	kg
	54 02.32.00.00	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	10%	12.5%				0%	kg
	54 02.33.00.00	-- Of polyesters	10%	12.5%				0%	kg
	54 02.34.00.00	-- Of polypropylene	10%	12.5%				0%	kg
	54 02.39.00.00	-- Other	10%	12.5%				0%	kg
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :							
	54 02.44.00.00	-- Elastomeric	10%	12.5%				0%	kg
	54 02.45.00.00	-- Other, of nylon or other polyamides	10%	12.5%				0%	kg
	54 02.46.00.00	-- Other, of polyesters, partially oriented	10%	12.5%				0%	kg
	54 02.47.00.00	-- Other, of polyesters	10%	12.5%				0%	kg
	54 02.48.00.00	-- Other, of polypropylene	10%	12.5%				0%	kg
	54 02.49.00.00	-- Other	10%	12.5%				0%	kg
		- Other yarn, single, with a twist exceeding 50 turns per metre :							
	54 02.51.00.00	-- Of nylon or other polyamides	10%	12.5%				0%	kg
	54 02.52.00.00	-- Of polyesters	10%	12.5%				0%	kg
	54 02.59.00.00	-- Other	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
54.03		- Other yarn, multiple (folded) or cabled :							
	54 02.61.00.00	-- Of nylon or other polyamides	10%	12.5%				0%	kg
	54 02.62.00.00	-- Of polyesters	10%	12.5%				0%	kg
	54 02.69.00.00	-- Other	10%	12.5%				0%	kg
		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.							
	54 03.10.00.00	- High tenacity yarn of viscose rayon	10%	12.5%				0%	kg
		- Other yarn, single :							
	54 03.31.00.00	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10%	12.5%				0%	kg
	54 03.32.00.00	-- Of viscose rayon, with a twist exceeding 120 turns per metre	10%	12.5%				0%	kg
	54 03.33.00.00	-- Of cellulose acetate	10%	12.5%				0%	kg
54.04	54 03.39.00.00	-- Other	10%	12.5%				0%	kg
		- Other yarn, multiple (folded) or cabled :							
	54 03.41.00.00	-- Of viscose rayon	10%	12.5%				0%	kg
	54 03.42.00.00	-- Of cellulose acetate	10%	12.5%				0%	kg
	54 03.49.00.00	-- Other	10%	12.5%				0%	kg
		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 :							
	54 04.11.00.00	-- Elastomeric	10%	12.5%				0%	kg
	54 04.12.00.00	-- Other, of polypropylene	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
54.05	54 04.19.00.00	-- Other	10%	12.5%				0%	kg
	54 04.90.00.00	- Other	10%	12.5%				0%	kg
	54 05.00.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5mm.	10%	12.5%				0%	kg
54.06	54 06.00.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	10%	12.5%				0%	kg
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.							
		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :							
(*)	54 07.10.00.10	-- Mosquito netting of a kind used for securing doors and windows	10%	12.5%				0%	m²
	54 07.10.00.90	-- Other	20%	12.5%				0%	m²
		- Woven fabrics obtained from strip or the like :							
	54 07.20.10.00	-- Polypropylene fabrics of the type used as carpet backing	20%	12.5%				0%	m²
	54 07.20.90.00	-- Other	20%	12.5%				0%	m²
	54 07.30.00.00	- Fabrics specified in Note 9 to Section XI	20%	12.5%				0%	m²
		- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :							
	54 07.41.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	54 07.42.00.00	-- Dyed	20%	12.5%				0%	m²
	54 07.43.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	54 07.44.00.00	-- Printed	20%	12.5%				0%	m²

(*) Primarily presented in rolls. Note that "made-up" mosquito nets are classifiable under 63 04.91.10.00

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Other woven fabrics, containing 85% or more by weight of textured polyester filaments :							
	54 07.51.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	54 07.52.00.00	-- Dyed	20%	12.5%				0%	m²
	54 07.53.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	54 07.54.00.00	-- Printed	20%	12.5%				0%	m²
		- Other woven fabrics, containing 85% or more by weight of polyester filaments :							
	54 07.61.00.00	-- Containing 85% or more by weight of non-textured polyester filaments	20%	12.5%				0%	m²
	54 07.69.00.00	-- Other	20%	12.5%				0%	m²
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments :							
	54.07.71.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	54 07.72.00.00	-- Dyed	20%	12.5%				0%	m²
	54 07.73.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	54 07.74.00.00	-- Printed	20%	12.5%				0%	m²
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :							
	54 07.81.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	54 07.82.00.00	-- Dyed	20%	12.5%				0%	m²
	54 07.83.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	54 07.84.00.00	-- Printed	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
54.08		- Other woven fabrics :							
	54 07.91.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	54 07.92.00.00	-- Dyed	20%	12.5%				0%	m²
	54 07.93.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	54 07.94.00.00	-- Printed	20%	12.5%				0%	m²
		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.							
	54 08.10.00.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	20%	12.5%				0%	m²
		- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :							
	54 08.21.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	54 08.22.00.00	-- Dyed	20%	12.5%				0%	m²
	54 08.23.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	54 08.24.00.00	-- Printed	20%	12.5%				0%	m²
		- Other woven fabrics :							
	54 08.31.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	54 08.32.00.00	-- Dyed	20%	12.5%				0%	m²
	54 08.33.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	54 08.34.00.00	-- Printed	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Chapter 55

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

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

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
55.01		Synthetic filament tow.							
	55 01.10.00.00	- Of nylon or other polyamides	10%	12.5%				0%	kg
	55 01.20.00.00	- Of polyesters	10%	12.5%				0%	kg
	55 01.30.00.00	- Acrylic or modacrylic	10%	12.5%				0%	kg
	55 01.40.00.00	- Of polypropylene	10%	12.5%				0%	kg
	55 01.90.00.00	- Other	10%	12.5%				0%	kg
55.02	55 02.00.00.00	Artificial filament tow.	10%	12.5%				0%	kg
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.							
		- Of nylon or other polyamides :							
	55 03.11.00.00	-- Of aramids	10%	12.5%				0%	kg
	55 03.19.00.00	-- Other	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
55.04	55 03.20.00.00	- Of polyesters	10%	12.5%				0%	kg
	55 03.30.00.00	- Acrylic or modacrylic	10%	12.5%				0%	kg
	55 03.40.00.00	- Of polypropylene	10%	12.5%				0%	kg
	55 03.90.00.00	- Other	10%	12.5%				0%	kg
55.05		Artificial staple fibres, not carded, combed or otherwise processed for spinning.							
	55 04.10.00.00	- Of viscose rayon	10%	12.5%				0%	kg
	55 04.90.00.00	- Other	10%	12.5%				0%	kg
		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.							
55.06	55 05.10.00.00	- Of synthetic fibres	10%	12.5%				0%	kg
	55 05.20.00.00	- Of artificial fibres	10%	12.5%				0%	kg
		Synthetic staple fibres, carded, combed or otherwise processed for spinning.							
	55 06.10.00.00	- Of nylon or other polyamides	10%	12.5%				0%	kg
55.07	55 06.20.00.00	- Of polyesters	10%	12.5%				0%	kg
	55 06.30.00.00	- Acrylic or modacrylic	10%	12.5%				0%	kg
	55 06.90.00.00	- Other	10%	12.5%				0%	kg
	55 07.00.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	10%	12.5%				0%	kg
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.							
	55 08.10.00.00	- Of synthetic staple fibres	10%	12.5%				0%	kg
	55 08.20.00.00	- Of artificial staple fibres	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale. - Containing 85% or more by weight of staple fibres of nylon or other polyamides: 55 09.11.00.00 -- Single yarn 10% 12.5% 0% kg 55 09.12.00.00 -- Multiple (folded) or cabled yarn 10% 12.5% 0% kg - Containing 85% or more by weight of polyester staple fibre: 55 09.21.00.00 -- Single yarn 10% 12.5% 0% kg 55 09.22.00.00 -- Multiple (folded) or cabled yarn 10% 12.5% 0% kg - Containing 85% or more by weight of acrylic or modacrylic staple fibres: 55 09.31.00.00 -- Single yarn 10% 12.5% 0% kg 55 09.32.00.00 -- Multiple (folded) or cabled yarn 10% 12.5% 0% kg - Other yarn, containing 85% or more by weight of synthetic staple fibres : 55 09.41.00.00 -- Single yarn 10% 12.5% 0% kg 55 09.42.00.00 -- Multiple (folded) or cabled yarn 10% 12.5% 0% kg - Other yarn, of polyester staple fibres: 55 09.51.00.00 -- Mixed mainly or solely with artificial staple fibres 10% 12.5% 0% kg 55 09.52.00.00 -- Mixed mainly or solely with wool or fine animal hair 10% 12.5% 0% kg 55 09.53.00.00 -- Mixed mainly or solely with cotton 10% 12.5% 0% kg 55 09.59.00.00 -- Other 10% 12.5% 0% kg							

(*) Items under this Chapter attract 5% import levy

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
55.10	55 09.61.00.00	- Other yarn, of acrylic or modacrylic staple fibres : -- Mixed mainly or solely with wool or fine animal hair	10%	12.5%				0%	kg
	55 09.62.00.00	-- Mixed mainly or solely with cotton	10%	12.5%				0%	kg
	55 09.69.00.00	-- Other	10%	12.5%				0%	kg
		- Other yarn :							
	55 09.91.00.00	-- Mixed mainly or solely with wool or fine animal hair	10%	12.5%				0%	kg
	55 09.92.00.00	-- Mixed mainly or solely with cotton	10%	12.5%				0%	kg
	55 09.99.00.00	-- Other	10%	12.5%				0%	kg
		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 :							
55.11	55 10.11.00.00	-- Single yarn	10%	12.5%				0%	kg
	55 10.12.00.00	-- Multiple (folded) or cabled yarn	10%	12.5%				0%	kg
	55 10.20.00.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	10%	12.5%				0%	kg
	55 10.30.00.00	- Other yarn, mixed mainly or solely with cotton	10%	12.5%				0%	kg
	55 10.90.00.00	- Other yarn	10%	12.5%				0%	kg
		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.							
	55 11.10.00.00	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	10%	12.5%				0%	kg
	55 11.20.00.00	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	10%	12.5%				0%	kg
	55 11.30.00.00	- Of artificial staple fibres	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
55.12		Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.							
		- Containing 85% or more by weight of polyester staple fibres :							
	55 12.11.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
		-- Other :							
	55 12.19.10.00	--- Printed	20%	12.5%				0%	m²
	55 12.19.90.00	--- Other	20%	12.5%				0%	m²
		- Containing 85% or more by weight of acrylic or modacrylic staple fibres :							
	55 12.21.00.00	-- Unbleached or bleached	20%	12.5%				0%	m2
		-- Other :							
	55 12.29.10.00	--- Printed	20%	12.5%				0%	m²
	55 12.29.90.00	--- Other	20%	12.5%				0%	m²
		- Other :							
	55 12.91.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
		-- Other :							
55 12.99.10.00	--- Printed	20%	12.5%				0%	m²	
55 12.99.90.00	--- Other	20%	12.5%				0%	m²	
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 :							
	55 13.11.00.00	-- Of polyester staple fibres, plain weave	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
55.14	55 13.12.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	12.5%				0%	m²
	55 13.13.00.00	-- Other woven fabrics of polyester staple fibres	20%	12.5%				0%	m²
	55 13.19.00.00	-- Other woven fabrics	20%	12.5%				0%	m²
		- Dyed :							
	55 13.21.00.00	-- Of polyester staple fibres, plain weave	20%	12.5%				0%	m²
	55 13.23.00.00	-- Other woven fabrics of polyester staple fibres	20%	12.5%				0%	m²
	55 13.29.00.00	-- Other woven fabrics	20%	12.5%				0%	m²
		- Of yarns of different colours :							
	55 13.31.00.00	-- Of polyester staple fibres, plain weave	20%	12.5%				0%	m²
	55 13.39.00.00	-- Other woven fabrics	20%	12.5%				0%	m²
		- Printed :							
	55 13.41.00.00	-- Of polyester staple fibres, plain weave	20%	12.5%				0%	m²
	55 13.49.00.00	-- Other woven fabrics	20%	12.5%				0%	m²
		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 :							
	55 14.11.00.00	-- Of polyester staple fibres, plain weave	20%	12.5%				0%	m²
	55 14.12.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	12.5%				0%	m²
	55 14.19.00.00	-- Other woven fabrics	20%	12.5%				0%	m²

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
55.15		- Dyed :							
	55 14.21.00.00	-- Of polyester staple fibres, plain weave	20%	12.5%				0%	m²
	55 14.22.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	12.5%				0%	m²
	55 14.23.00.00	-- Other woven fabrics of polyester staple fibres	20%	12.5%				0%	m²
	55 14.29.00.00	-- Other woven fabrics	20%	12.5%				0%	m²
		- Of yarns of different colours :							
	55 14.30.00.10	-- Kente	20%	12.5%				0%	m²
	55 14 30.00.90	-- Other woven fabrics	20%	12.5%				0%	m²
		- Printed :							
	55 14.41.00.00	-- Of polyester staple fibres, plain weave	20%	12.5%				0%	m²
	55 14.42.00.00	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	20%	12.5%				0%	m²
	55 14.43.00.00	-- Other woven fabrics of polyester staple fibres	20%	12.5%				0%	m²
	55 14.49.00.00	-- Other woven fabrics	20%	12.5%				0%	m²
		Other woven fabrics of synthetic staple fibres.							
		- Of polyester staple fibres :							
	55 15.11.00.00	-- Mixed mainly or solely with viscose rayon staple fibres	20%	12.5%				0%	m²
	55 15.12.00.00	-- Mixed mainly or solely with man-made filaments	20%	12.5%				0%	m²

(*) Kente is a hand-woven loom cloth.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
55.16	55 15.13.00.00	-- Mixed mainly or solely with wool or fine animal hair	20%	12.5%				0%	m²
	55 15.19.00.00	-- Other	20%	12.5%				0%	m²
		- Of acrylic or modacrylic staple fibres :							
	55 15.21.00.00	-- Mixed mainly or solely with man-made filaments	20%	12.5%				0%	m²
	55 15.22.00.00	-- Mixed mainly or solely with wool or fine animal hair	20%	12.5%				0%	m²
	55 15.29.00.00	-- Other	20%	12.5%				0%	m²
		- Other woven fabrics :							
	55 15.91.00.00	-- Mixed mainly or solely with man-made filaments	20%	12.5%				0%	m²
	55 15.99.00.00	-- Other	20%	12.5%				0%	m²
		Woven fabrics of artificial staple fibres.							
		- Containing 85% or more by weight of artificial staple fibres :							
	55 16.11.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	55 16.12.00.00	-- Dyed	20%	12.5%				0%	m²
	55 16.13.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²
	55 16.14.00.00	-- Printed	20%	12.5%				0%	m²
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :							
	55 16.21.00.00	-- Unbleached or bleached	20%	12.5%				0%	m²
	55 16.22.00.00	-- Dyed	20%	12.5%				0%	m²
55 16.23.00.00	-- Of yarns of different colours	20%	12.5%				0%	m²	
55 16.24.00.00	-- Printed	20%	12.5%				0%	m²	

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :							
	55 16.31.00.00	-- Unbleached or bleached	20%	12.5%				0%	m ²
	55 16.32.00.00	-- Dyed	20%	12.5%				0%	m ²
	55 16.33.00.00	-- Of yarns of different colours	20%	12.5%				0%	m ²
	55 16.34.00.00	-- Printed	20%	12.5%				0%	m ²
		- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton :							
	55 16.41.00.00	-- Unbleached or bleached	20%	12.5%				0%	m ²
	55 16.42.00.00	-- Dyed	20%	12.5%				0%	m ²
	55 16.43.00.00	-- Of yarns of different colours	20%	12.5%				0%	m ²
	55 16.44.00.00	-- Printed	20%	12.5%				0%	m ²
		- Other :							
	55 16.91.00.00	-- Unbleached or bleached	20%	12.5%				0%	m ²
	55 16.92.00.00	-- Dyed	20%	12.5%				0%	m ²
	55 16.93.00.00	-- Of yarns of different colours	20%	12.5%				0%	m ²
	55 16.94.00.00	-- Printed	20%	12.5%				0%	m ²

(*) Items under this Chapter attract 5% import levy

Chapter 56

**Wadding, felt and nonwovens; special yarns;
twine, cordage, ropes and cables
and articles thereof**

Notes.

1.- This Chapter does not cover :

- (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
- (b) Textile products of heading 58.11;
- (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
- (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
- (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
- (f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes non-wovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strips of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5mm in length (flock), textile dust and mill neps.							
		- Wadding of texlies materials and articles therof :							
	56 01.21.00.00	-- Of cotton	20%	12.5%				0%	kg
	56 01.22.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	56 01.29.00.00	-- Other	20%	12.5%				0%	kg
	56 01.30.00.00	- Textile flock and dust and mill neps	20%	12.5%				0%	kg
56.02		Felt, whether or not impregnated, coated, covered or laminated.							
	56 02.10.00.00	- Needleloom felt and stitch-bonded fibre fabrics	20%	12.5%				0%	kg
		- Other felt, not impregnated, coated, covered or laminated :							
	56 02.21.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	kg
	56 02.29.00.00	-- Of other textile materials	20%	12.5%				0%	kg
	56 02.90.00.00	- Other	20%	12.5%				0%	kg
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.							
		- Of man-made filaments :							
	56 03.11.00.00	-- Weighing not more than 25 g/m²	20%	12.5%				0%	kg
	56 03.12.00.00	-- Weighing more than 25 g/m² but not more than 70 g/m²	20%	12.5%				0%	kg
	56 03.13.00.00	-- Weighing more than 70 g/m² but not more than 150 g/m²	20%	12.5%				0%	kg
		-- Weighing more than 150 g/m²	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
56.04		- Other :							
	56 03.91.00.00	-- Weighing not more than 25 g/m²	20%	12.5%				0%	kg
	56 03.92.00.00	-- Weighing more than 25 g/m² but not more than 70 g/m²	20%	12.5%				0%	kg
	56 03.93.00.00	-- Weighing more than 70 g/m² but not more than 150 g/m²	20%	12.5%				0%	kg
	56 03.94.00.00	-- Weighing more than 150 g/m²	20%	12.5%				0%	kg
		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.							
56.05	56 04.10.00.00	- Rubber thread and cord, textile covered	10%	12.5%				0%	kg
	56 04.90.00.00	- Other	10%	12.5%				0%	kg
	56 05.00.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10%	12.5%				0%	kg
56.06	56 06.00.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	10%	12.5%				0%	kg
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 Agave :							
	56 07.21.00.00	-- Binder or baler twine	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
56.08	56 07.29.00.00	-- Other - Of polyethylene or polypropylene :	10%	12.5%				0%	kg
	56 07.41.00.00	-- Binder or baler twine	10%	12.5%				0%	kg
	56 07.49.00.00	-- Other	10%	12.5%				0%	kg
	56 07.50.00.00	- Of other synthetic fibres	10%	12.5%				0%	kg
	56 07.90.00.00	- Other	10%	12.5%				0%	kg
		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.							
		- Of man-made textile materials :							
	56 08.11.00.00	-- Made up fishing nets	0%	0%				0%	kg
	56 08.19.00.00	-- Other	10%	12.5%				0%	kg
		- Other :							
56.09	56 08.90.10.00	-- Made up fishing nets	0%	0%				0%	kg
	56 08.90.90.00	-- Other	10%	12.5%				0%	kg
	56 09.00.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.							
(*)	57 01.10.00.00	- Of wool or fine animal hair	20%	12.5%				0%	m²
	57 01.90.00.00	- Of other textile materials	20%	12.5%				0%	m²
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 02.10.00.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	20%	12.5%				0%	m²
	57 02.20.00.00	- Floor coverings of coconut fibres (coir)	20%	12.5%				0%	m²
		- Other, of pile construction, not made up :							
(*)	57 02.31.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	m²
	57 02.32.00.00	-- Of man-made textile materials	20%	12.5%				0%	m²
	57 02.39.00.00	-- Of other textile materials	20%	12.5%				0%	m²

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
57.03	(*) 57 02.41.00.00	- Other, of pile construction, made up : -- Of wool or fine animal hair	20%	12.5%				0%	m²
	57 02.42.00.00	-- Of man-made textile materials	20%	12.5%				0%	m²
	57 02.49.00.00	-- Of other textile materials	20%	12.5%				0%	m²
	(*) 57 02.50.00.00	- Other, not of pile construction, not made up - Other, not of pile construction, made up :	20%	12.5%				0%	m²
	(*) 57 02.91.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	m²
	57 02.92.00.00	-- Of man-made textile materials	20%	12.5%				0%	m²
	57 02.99.00.00	-- Of other textile materials	20%	12.5%				0%	m²
		Carpets and other textile floor coverings, tufted, whether or not made up.							
	(*) 57 03.10.00.00	- Of wool or fine animal hair	20%	12.5%				0%	m²
	57 03.20.00.00	- Of nylon or other polyamides	20%	12.5%				0%	m²
57.04	57 03.30.00.00	- Of other man-made textile materials	20%	12.5%				0%	m²
	57 03.90.00.00	- Of other textile materials	20%	12.5%				0%	m²
		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.							
	57 04.10.00.00	- Tiles, having a maximum surface area of 0.3 m²	20%	12.5%				0%	m²
57.05	57 04.90.00.00	- Other	20%	12.5%				0%	m²
	57 05.00.00.00	Other carpets and other textile floor coverings, whether or not made up.	20%	12.5%				0%	m²

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Chapter 58

**Special woven fabrics; tufted textile fabrics;
lace; tapestries; trimmings; embroidery**

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.							
(*)	58 01.10.00.00	- Of wool or fine animal hair	20%	12.5%				0%	m²

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from Wildlife Division of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
58.02		- Of cotton :								
	58 01.21.00.00	-- Uncut weft pile fabrics	20%	12.5%				0%	m²	
	58 01.22.00.00	-- Cut corduroy	20%	12.5%				0%	m²	
	58 01.23.00.00	-- Other weft pile fabrics	20%	12.5%				0%	m²	
	58 01.26.00.00	-- Chenille fabrics	20%	12.5%				0%	m²	
	58 01.27.00.00	-- Warp pile fabrics	20%	12.5%				0%	m²	
		- Of man-made fibres :								
	58 01.31.00.00	-- Uncut weft pile fabrics	20%	12.5%				0%	m²	
	58 01.32.00.00	-- Cut corduroy	20%	12.5%				0%	m²	
	58 01.33.00.00	-- Other weft pile fabrics	20%	12.5%				0%	m²	
	58 01.36.00.00	-- Chenille fabrics	20%	12.5%				0%	m²	
	58 01.37.00.00	-- Warp pile fabrics	20%	12.5%				0%	m²	
	58 01.90.00.00	- Of other textile materials	20%	12.5%				0%	m²	
		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 :								
	58.03	58 02.11.00.00	-- Unbleached	20%	12.5%				0%	kg
		58 02.19.00.00	-- Other	20%	12.5%				0%	kg
58 02.20.00.00		- Terry towelling and similar woven terry fabrics, of other textile materials	20%	12.5%				0%	kg	
58 02.30.00.00		- Tufted textile fabrics	20%	12.5%				0%	kg	
		Gauze, other than narrow fabrics of heading 58.06.								
58 03.00.10.00		-- Of polypropylene, of the type used as carpet backing	20%	12.5%				0%	kg	
58 03.00.90.00		-- Other	20%	12.5%				0%	kg	

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	58 04.10.00.00	- Tulles and other net fabrics	20%	12.5%				0%	kg
		- Mechanically made lace :							
	58 04.21.00.00	-- Of man-made fibres	20%	12.5%				0%	m²
	58 04.29.00.00	-- Of other textile materials	20%	12.5%				0%	m²
	58 04.30.00.00	- Hand-made lace	20%	12.5%				0%	m²
58.05	58 05.00.00.00	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.	20%	12.5%				0%	m²
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).							
	58 06.10.00.00	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	20%	12.5%				0%	kg
	58 06.20.00.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	20%	12.5%				0%	kg
		- Other woven fabrics :							
	58 06.31.00.00	-- Of cotton	20%	12.5%				0%	kg
	58 06.32.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	58 06.39.00.00	-- Of other textile materials	20%	12.5%				0%	kg
	58 06.40.00.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.							
	58 07.10.00.00	- Woven	20%	12.5%				0%	kg
	58 07.90.00.00	- Other	20%	12.5%				0%	kg
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.							
	58 08.10.00.00	- Braids in the piece	20%	12.5%				0%	kg
	58 08.90.00.00	- Other	20%	12.5%				0%	kg
58.09	58 09.00.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	20%	12.5%				0%	kg
58.10		Embroidery in the piece, in strips or in motifs.							
	58 10.10.00.00	- Embroidery without visible ground	20%	12.5%				0%	kg
		- Other embroidery :							
	58 10.91.00.00	-- Of cotton	20%	12.5%				0%	kg
	58 10.92.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	58 10.99.00.00	-- Of other textile materials	20%	12.5%				0%	kg
58.11	58 11.00.00.00	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.	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Chapter 59

**Impregnated, coated, covered or laminated textile
fabrics; textile articles of a kind
suitable for industrial use**

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2.- Heading 59.03 applies to :

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than :

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or

(ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

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

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5.- Heading 59.07 does not apply to :

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

6.- Heading 59.10 does not apply to :

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

- (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
- (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	59 01.10.00.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	20%	12.5%				0%	kg
	59 01.90.00.00	- Other	20%	12.5%				0%	kg
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.							
	59 02.10.00.00	- Of nylon or other polyamides	20%	12.5%				0%	kg
	59 02.20.00.00	- Of polyesters	20%	12.5%				0%	kg
	59 02.90.00.00	- Other	20%	12.5%				0%	kg
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.							
	59 03.10.00.00	- With poly(vinyl chloride)	20%	12.5%				0%	kg
	59 03.20.00.00	- With polyurethane	20%	12.5%				0%	kg
	59 03.90.00.00	- Other	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	59 04.10.00.00	- Linoleum	20%	12.5%				0%	m²
	59 04.90.00.00	- Other	20%	12.5%				0%	m²
59.05	59 05.00.00.00	Textile wall coverings.	20%	12.5%				0%	m²
59.06		Rubberised textile fabrics, other than those of heading 59.02.							
	59 06.10.00.00	- Adhesive tape of a width not exceeding 20cm - Other :	20%	12.5%				0%	kg
	59 06.91.00.00	-- Knitted or crocheted	20%	12.5%				0%	kg
	59 06.99.00.00	-- Other	20%	12.5%				0%	kg
59.07	59 07.00.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	20%	12.5%				0%	kg
59.08	59 08.00.00.00	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.	10%	12.5%				0%	kg
59.09	59 09.00.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	20%	12.5%				0%	kg
59.10	59 10.00.00.00	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.	10%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.							
	59 11.10.00.00	- 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)	20%	12.5%				0%	kg
	59 11.20.00.00	- Bolting cloth, whether or not made up - 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):	20%	12.5%				0%	kg
	59 11.31.00.00	-- Weighing less than 650 g/m ²	20%	12.5%				0%	kg
	59 11.32.00.00	-- Weighing 650 g/m ² or more	20%	12.5%				0%	kg
	59 11.40.00.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	20%	12.5%				0%	kg
	59 11.90.00.00	- Other	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.							
	60 01.10.00.00	- "Long pile" fabrics	20%	12.5%				0%	kg
		- Looped pile fabrics :							
	60 01.21.00.00	-- Of cotton	20%	12.5%				0%	kg
	60 01.22.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	60 01.29.00.00	-- Of other textile materials	20%	12.5%				0%	kg
		- Other :							
	60 01.91.00.00	-- Of cotton	20%	12.5%				0%	kg
	60 01.92.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	60 01.99.00.00	-- Of other textile materials	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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							
	60 02.40.00.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	20%	12.5%				0%	kg
	60 02.90.00.00	- Other	20%	12.5%				0%	kg
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02							
	60 03.10.00.00	- Of wool or fine animal hair	20%	12.5%				0%	kg
	60 03.20.00.00	- Of cotton	20%	12.5%				0%	kg
	60 03.30.00.00	- Of synthetic fibres	20%	12.5%				0%	kg
	600 3.40.00.00	- Of artificial fibres	20%	12.5%				0%	kg
	60 03.90.00.00	- Other	20%	12.5%				0%	kg
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.							
	60 04.10.00.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread.	20%	12.5%				0%	kg
	60 04.90.00.00	- Other	20%	12.5%				0%	kg
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04							
		- Of cotton :							
	60 05.21.00.00	-- Unbleached or bleached	20%	12.5%				0%	kg
	60 05.22.00.00	-- Dyed	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1) 60.06 (*1)	60 05.23.00.00	-- Of yarns of different colours	20%	12.5%				0%	kg
	60 05.24.00.00	-- Printed	20%	12.5%				0%	kg
		- Of synthetic fibres :							
	60 05.31.00.00	-- Unbleached or bleached	20%	12.5%				0%	kg
	60 05.32.00.00	-- Dyed	20%	12.5%				0%	kg
	60 05.33.00.00	-- Of yarns of different colours	20%	12.5%				0%	kg
	60 05.34.00.00	-- Printed	20%	12.5%				0%	kg
		- Of artificial fibres :							
	60 05.41.00.00	-- Unbleached or bleached	20%	12.5%				0%	kg
	60 05.42.00.00	-- Dyed	20%	12.5%				0%	kg
	60 05.43.00.00	-- Of yarns of different colours	20%	12.5%				0%	kg
	60 05.44.00.00	-- Printed	20%	12.5%				0%	kg
	60 05.90.00.00	- Other	20%	12.5%				0%	kg
		Other knitted or crocheted fabrics.							
	60 06.10.00.00	- Of wool or fine animal hair	20%	12.5%				0%	kg
		- Of cotton :							kg
	60 06.21.00.00	-- Unbleached or bleached	20%	12.5%				0%	kg
	60 06.22.00.00	-- Dyed	20%	12.5%				0%	kg
	60 06.23.00.00	-- Of yarns of different colours	20%	12.5%				0%	kg
	60 06.24.00.00	-- Printed	20%	12.5%				0%	kg
		- Of synthetic fibres :							
	60 06.31.00.00	-- Unbleached or bleached	20%	12.5%				0%	kg
	60 06.32.00.00	-- Dyed	20%	12.5%				0%	kg
	60 06.33.00.00	-- Of yarns of different colours	20%	12.5%				0%	kg
	60 06.34.00.00	-- Printed	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Of artificial fibres :							
	60 06.41.00.00	-- Unbleached or bleached	20%	12.5%				0%	kg
	60 06.42.00.00	-- Dyed	20%	12.5%				0%	kg
	60 06.43.00.00	-- Of yarns of different colours	20%	12.5%				0%	kg
	60 06.44.00.00	-- Printed	20%	12.5%				0%	kg
	60 06.90.00.00	- Other	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Chapter 61

**Articles of apparel and clothing accessories,
knitted or crocheted**

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

- (a) Goods of heading 62.12;
- (b) Worn clothing or other worn articles of heading 63.09; or
- (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6.- For the purposes of heading 61.11:
- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading. 61.11.
- 7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	61 01.20.00.00	- Of cotton	20%	12.5%				0%	u
	61 01.30.00.00	- Of man-made fibres	20%	12.5%				0%	u
(*)	61 01.90.00.00	- Of other textile materials	20%	12.5%				0%	u
61.02		Women's or girls' overcoat, 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 02.10.00.00	- Of wool or fine animal hair	20%	12.5%				0%	u
	61 02.20.00.00	- Of cotton	20%	12.5%				0%	u
	61 02.30.00.00	- Of man-made fibres	20%	12.5%				0%	u
	61 02.90.00.00	- Of other textile materials	20%	12.5%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 03.10.00.00	- Suits	20%	12.5%				0%	u
		- Ensembles :							
	61 03.22.00.00	-- Of cotton	20%	12.5%				0%	u
	61 03.23.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
(*)	61 03.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Jackets and blazers :							
(*)	61 03.31.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	61 03.32.00.00	-- Of cotton	20%	12.5%				0%	u
	61 03.33.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 03.39.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Trousers, bib and brace overalls, breeches and shorts :							
(*)	61 03.41.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	61 03.42.00.00	-- Of cotton	20%	12.5%				0%	u
	61.03.43.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 03.49.00.00	-- Of other textile materials	20%	12.5%				0%	u
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.							

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	61 04.13.00.00	- Suits : -- Of synthetic fibres	20%	12.5%				0%	u
	61 04.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Ensembles :							
(*)	61 04.22.00.00	-- Of cotton	20%	12.5%				0%	u
	61 04.23.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 04.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
(*)		- Jackets and blazers :							
	61 04.31.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	61 04.32.00.00	-- Of cotton	20%	12.5%				0%	u
(*)	61 04.33.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 04.39.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Dresses :							
(*)	61 04.41.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	61 04.42.00.00	-- Of cotton	20%	12.5%				0%	u
	61 04.43.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
(*)	61 04.44.00.00	-- Of artificial fibres	20%	12.5%				0%	u
	61 04.49.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Skirts and divided skirts :							
(*)	61 04.51.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	61 04.52.00.00	-- Of cotton	20%	12.5%				0%	u

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(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*)	61 04.53.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 04.59.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Trousers, bib and brace overalls, breeches and shorts :							
	61 04.61.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	61 04.62.00.00	-- Of cotton	20%	12.5%				0%	u
	61 04.63.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 04.69.00.00	-- Of other textile materials	20%	12.5%				0%	u
	61.05	Men's or boys' shirts, knitted or crocheted.							
	61 05.10.00.00	- Of cotton	20%	12.5%				0%	u
	61 05.20.00.00	- Of man-made fibres	20%	12.5%				0%	u
	61 05.90.00.00	- Of other textile materials	20%	12.5%				0%	u
	61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.							u
	61 06.10.00.00	- Of cotton	20%	12.5%				0%	u
	61 06.20.00.00	- Of man-made fibres	20%	12.5%				0%	u
	61 06.90.00.00	- Of other textile materials	20%	12.5%				0%	u
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.								
	- Underpants and briefs :								
61 07.11.00.00	-- Of cotton	20%	12.5%				0%	u	
61 07.12.00.00	-- Of man-made fibres	20%	12.5%				0%	u	
61 07.19.00.00	-- Of other textile materials	20%	12.5%				0%	u	

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
61.08		- Nightshirts and pyjamas :							
	61 07.21.00.00	-- Of cotton	20%	12.5%				0%	u
	61 07.22.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	61 07.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Other :							
	61 07.91.00.00	-- Of cotton	20%	12.5%				0%	u
	61 07.99.00.00	-- Of other textile materials	20%	12.5%				0%	u
		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.							
		- Slips and petticoats :							
	61 08.11.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	61 08.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Briefs and panties :							
	61 08.21.00.00	-- Of cotton	20%	12.5%				0%	u
	61 08.22.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	61 08.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Nightdresses and pyjamas :							
	61 08.31.00.00	-- Of cotton	20%	12.5%				0%	u
	61 08.32.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	61 08.39.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Other :							
61 08.91.00.00	-- Of cotton	20%	12.5%				0%	u	
61 08.92.00.00	-- Of man-made fibres	20%	12.5%				0%	u	
61 08.99.00.00	-- Of other textile materials	20%	12.5%				0%	u	

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
61.09		T-shirts, singlets and other vests, knitted or crocheted.							
	61 09.10.00.00	- Of cotton	20%	12.5%				0%	u
	61 09.90.00.00	- Of other textile materials	20%	12.5%				0%	u
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.							
		- Of wool or fine animal hair:							
	61 10.11.00.00	-- Of wool	20%	12.5%				0%	u
(*)	61 10.12.00.00	-- Of Kashmir (cashmere) goats	20%	12.5%				0%	u
(*)	61 10.19.00.00	-- Other	20%	12.5%				0%	u
	61 10.20.00.00	- Of cotton	20%	12.5%				0%	u
	61 10.30.00.00	- Of man- made fibres	20%	12.5%				0%	u
	61 10.90.00.00	- Of other textile materials	20%	12.5%				0%	u
61.11		Babies' garments and clothing accessories, knitted or crocheted.							
	61 11.20.00.00	- Of cotton	20%	12.5%				0%	kg
	61 11.30.00.00	- Of synthetic fibres	20%	12.5%				0%	kg
(*)	61 11.90.00.00	- Of other textile materials	20%	12.5%				0%	kg
61.12		Track suits, ski suits and swimwear, knitted or crocheted.							
		- Track suits :							
	61 12.11.00.00	-- Of cotton	20%	12.5%				0%	u
	61 12.12.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 12.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
	61 12.20.00.00	- Ski suits	20%	12.5%				0%	u
		- Men's or boys' swimwear :							
	61 12.31.00.00	-- Of synthetic fibres	20%	12.5%				0%	u

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
61.13	61 12.39.00.00	-- Of other textile materials - Women's or girls' swimwear :	20%	12.5%				0%	u
	61 12.41.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	61 12.49.00.00	-- Of other textile materials	20%	12.5%				0%	u
	61 13.00.00.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	20%	12.5%				0%	kg
61.14		Other garments, knitted or crocheted.							
61.15	61 14.20.00.00	- Of cotton	20%	12.5%				0%	kg
	61 14.30.00.00	- Of man-made fibres	20%	12.5%				0%	kg
	61 14.90.00.00	- Of other textile materials	20%	12.5%				0%	kg
		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.							
61.15	61 15.10.00.00	- Graduated compression hosiery (for example, stockings for varicose veins) - Other panty hose and tight :	20%	12.5%				0%	u
	61 15.21.00.00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	20%	12.5%				0%	u
	61 15.22.00.00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	20%	12.5%				0%	u
	61 15.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
61.15	61 15.30.00.00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex - Other :	20%	12.5%				0%	u
	61 15.94.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	2u

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
61.16	61 15.95.00.00	-- Of cotton	20%	12.5%				0%	2u
	61 15.96.00.00	-- Of synthetic fibres	20%	12.5%				0%	2u
	61 15.99.00.00	-- Of other textile materials	20%	12.5%				0%	2u
		Gloves, mittens and mitts, knitted or crocheted.							
61.17	61 16.10.00.00	- Impregnated, coated or covered with plastics or rubber - Other :	20%	12.5%				0%	kg
	(*) 61 16.91.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	kg
	61 16.92.00.00	-- Of cotton	20%	12.5%				0%	kg
	61 16.93.00.00	-- Of synthetic fibres	20%	12.5%				0%	kg
	61 16.99.00.00	-- Of other textile materials	20%	12.5%				0%	kg
		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.							
	(*) 61 17.10.00.00	- Shawls, scarves, mufflers, mantillas, veils and the like	20%	12.5%				0%	u
	(*) 61 17.80.00.00	- Other accessories	20%	12.5%				0%	kg
(*) 61 17.90.00.00	- Parts	20%	12.5%				0%	kg	

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(*) Items under this Chapter attract 5% import levy

Chapter 62

**Articles of apparel and clothing accessories,
not knitted or crocheted**

Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

- (a) Worn clothing or other worn articles of heading 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

- (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising :
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

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

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

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

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

4.- For the purposes of heading 62.09:

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

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

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

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

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

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
(*)	62 01.11.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 01.12.00.00	-- Of cotton	20%	12.5%				0%	u
	62 01.13.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 01.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Other :							
(*)	62 01.91.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 01.92.00.00	-- Of cotton	20%	12.5%				0%	u
	62 01.93.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 01.99.00.00	-- Of other textile materials	20%	12.5%				0%	u
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 :							
(*)	62 02.11.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 02.12.00.00	-- Of cotton	20%	12.5%				0%	u
	62 02.13.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 02.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Other :							
(*)	62 02.91.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 02.92.00.00	-- Of cotton	20%	12.5%				0%	u

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(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
62.03	62 02.93.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 02.99.00.00	-- Of other textile materials	20%	12.5%				0%	u
		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).							
		- Suits :							
(*1)	62 03.11.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 03.12.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 03.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Ensembles :							
	62 03.22.00.00	-- Of cotton	20%	12.5%				0%	u
	62 03.23.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
(*1)	62 03.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Jackets and blazers :							
(*1)	62 03.31.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 03.32.00.00	-- Of cotton	20%	12.5%				0%	u
	62 03.33.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 03.39.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Trousers, bib and brace overalls, breeches and shorts :							
(*1)	62 03.41.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 03.42.00.00	-- Of cotton	20%	12.5%				0%	u
	62 03.43.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 03.49.00.00	-- Of other textile materials	20%	12.5%				0%	u

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
(*)	62 04.11.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 04.12.00.00	-- Of cotton	20%	12.5%				0%	u
	62 04.13.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 04.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Ensembles :							
(*)	62 04.21.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 04.22.00.00	-- Of cotton	20%	12.5%				0%	u
	62 04.23.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 04.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Jackets and blazers :							
(*)	62 04.31.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 04.32.00.00	-- Of cotton	20%	12.5%				0%	u
	62 04.33.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 04.39.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Dresses :							
(*)	62 04.41.00.00	-- Of wool or fine animal hair	20%	12.5%				0%	u
	62 04.42.00.00	-- Of cotton	20%	12.5%				0%	u
	62 04.43.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 04.44.00.00	-- Of artificial fibres	20%	12.5%				0%	u
	62 04.49.00.00	-- Of other textile materials	20%	12.5%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)	62 04.51.00.00	- Skirts and divided skirts : -- Of wool or fine animal hair	20%	12.5%				0%	u
	62 04.52.00.00	-- Of cotton	20%	12.5%				0%	u
	62 04.53.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 04.59.00.00	-- Of other textile materials	20%	12.5%				0%	u
(*1)	62 04.61.00.00	- Trousers, bib and brace overalls, breeches and shorts : -- Of wool or fine animal hair	20%	12.5%				0%	u
	62 04.62.00.00	-- Of cotton	20%	12.5%				0%	u
	62 04.63.00.00	-- Of synthetic fibres	20%	12.5%				0%	u
	62 04.69.00.00	-- Of other textile materials	20%	12.5%				0%	u
62.05		Men's or boys' shirts.							
(*1)	62 05.20.00.00	- Of cotton	20%	12.5%				0%	u
	62 05.30.00.00	- Of man-made fibres	20%	12.5%				0%	u
	62 05.90.00.00	- Of other textile materials	20%	12.5%				0%	u
	62.06		Women's or girls' blouses, shirts and shirt-blouses.						
(*1)	62 06.10.00.00	- Of silk or silk waste	20%	12.5%				0%	u
	62 06.20.00.00	- Of wool or fine animal hair	20%	12.5%				0%	u
	62 06.30.00.00	- Of cotton	20%	12.5%				0%	u
	62 06.40.00.00	- Of man-made fibres	20%	12.5%				0%	u
	62 06.90.00.00	- Of other textile materials	20%	12.5%				0%	u

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(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
62.07		Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bathrobes, dressing gowns and similar articles.							
		- Underpants and briefs :							
	62 07.11.00.00	-- Of cotton	20%	12.5%				0%	u
	62 07.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Nightshirts and pyjamas :							
	62 07.21.00.00	-- Of cotton	20%	12.5%				0%	u
	62 07.22.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 07.29.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Other :							
	62 07.91.00.00	-- Of cotton	20%	12.5%				0%	u
62 07.99.00.00	-- Of other textile materials	20%	12.5%				0%	u	
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 :							
	62 08.11.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 08.19.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Nightdresses and pyjamas :							
	62 08.21.00.00	-- Of cotton	20%	12.5%				0%	u
	62 08.22.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 08.29.00.00	-- Of other textile materials	20%	12.5%				0%	u

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
62.09	62 08.91.00.00	- Other : -- Of cotton	20%	12.5%				0%	u
	62 08.92.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 08.99.00.00	-- Of other textile materials	20%	12.5%				0%	u
62.10		Babies' garments and clothing accessories.							
	62 09.20.00.00	- Of cotton	20%	12.5%				0%	kg
	62 09.30.00.00	- Of synthetic fibres	20%	12.5%				0%	kg
(*)	62 09.90.00.00	- Of other textile materials	20%	12.5%				0%	kg
62.11		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.							
	62 10.10.00.00	- Of fabrics of heading 56.02 or 56.03	20%	12.5%				0%	u
	62 10.20.00.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	20%	12.5%				0%	u
62.11	62 10.30.00.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	20%	12.5%				0%	u
	62 10.40.00.00	- Other men's or boys' garments	20%	12.5%				0%	u
	62 10.50.00.00	- Other women's or girls' garments	20%	12.5%				0%	u
62.11		Track suits, ski suits and swimwear; other garments.							
		- Swimwear :							
	62 11.11.00.00	-- Men's or boys'	20%	12.5%				0%	u
62.11	62 11.12.00.00	-- Women's or girls'	20%	12.5%				0%	u
	62 11.20.00.00	- Ski suits	20%	12.5%				0%	u
		- Other garments, men's or boys' :							
	62 11.32.00.00	-- Of cotton	20%	12.5%				0%	u

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(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1)	62 11.33.00.00	-- Of man-made fibres	20%	12.5%				0%	u
	62 11.39.00.00	-- Of other textile materials	20%	12.5%				0%	u
		- Other garments, women's or girls' :							
	62 11.42.00.00	-- Of cotton	20%	12.5%				0%	kg
	62 11.43.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
62.12	62 11.49.00.00	-- Of other textile materials	20%	12.5%				0%	kg
		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.							
	62 12.10.00.00	- Brassières	20%	12.5%				0%	u
	62 12.20.00.00	- Girdles and panty-girdles	20%	12.5%				0%	u
	62 12.30.00.00	- Corselettes	20%	12.5%				0%	u
62.13	62 12.90.00.00	- Other	20%	12.5%				0%	u
		Handkerchiefs.							
	62 13.20.00.00	- Of cotton	20%	12.5%				0%	u
	62 13.90.00.00	- Of other textile materials	20%	12.5%				0%	u
		Shawls, scarves, mufflers, mantillas, veils and the like.							
(*1)	62 14.10.00.00	- Of silk or silk waste	20%	12.5%				0%	u
	62 14.20.00.00	- Of wool or fine animal hair	20%	12.5%				0%	u
	62 14.30.00.00	- Of synthetic fibres	20%	12.5%				0%	u

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(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
62.15	62 14.40.00.00	- Of artificial fibres	20%	12.5%				0%	u
	62 14.90.00.00	- Of other textile materials	20%	12.5%				0%	u
		Ties, bow ties and cravats.							
	62 15.10.00.00	- Of silk or silk waste	20%	12.5%				0%	u
	62 15.20.00.00	- Of man-made fibres	20%	12.5%				0%	u
62.16	62 15.90.00.00	- Of other textile materials	20%	12.5%				0%	u
	62 16.00.00.00	Gloves, mittens and mitts.	20%	12.5%				0%	u
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.							
(*1)	62 17.10.00.00	- Accessories	20%	12.5%				0%	kg
(*1)	62 17.90.00.00	- Parts	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

(*) Items under this Chapter attract 5% import levy

Chapter 63
(*)
**Other made up textile articles; sets;
worn clothing and worn textile articles; rags**

Notes.

- 1.- Sub-Chapter I applies only to made up articles, of any textile fabric.
- 2.- Sub-Chapter I does not cover :
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
- 3.- Heading 63.09 applies only to the following goods :
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

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

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

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
63.01	63 01.10.00.00	I. - OTHER MADE UP TEXTILE ARTICLES Blankets and travelling rugs. - Electric blankets	20%	12.5%				0%	u

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
63.02	63 01.20.00.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%	12.5%				0%	u
	63 01.30.00.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	20%	12.5%				0%	u
	63 01.40.00.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	20%	12.5%				0%	u
	63 01.90.00.00	- Other blankets and travelling rugs	20%	12.5%				0%	u
		Bed linen, table linen, toilet linen and kitchen linen.							
	63 02.10.00.00	- Bed linen, knitted or crocheted	20%	12.5%				0%	kg
		- Other bed linen, printed :							
	63 02.21.00.00	-- Of cotton	20%	12.5%				0%	kg
	63 02.22.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	63 02.29.00.00	-- Of other textile materials	20%	12.5%				0%	kg
		- Other bed linen :							
	63 02.31.00.00	-- Of cotton	20%	12.5%				0%	kg
	63 02.32.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	63 02.39.00.00	-- Of other textile materials	20%	12.5%				0%	kg
	63 02.40.00.00	- Table linen, knitted or crocheted	20%	12.5%				0%	kg
		- Other table linen :							
	63 02.51.00.00	-- Of cotton	20%	12.5%				0%	kg
	63 02.53.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	63 02.59.00.00	-- Of other textile materials	20%	12.5%				0%	kg
63 02.60.00.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	20%	12.5%				0%	kg	

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(*) Items under this Chapter attract 5% import levy

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
63.03	63 02.91.00.00	- Other : -- Of cotton	20%	12.5%				0%	kg
	63 02.93.00.00	-- Of man-made fibres	20%	12.5%				0%	kg
	63 02.99.00.00	-- Of other textile materials	20%	12.5%				0%	kg
		Curtains (including drapes) and interior blinds; curtain or bed valances.							
		- Knitted or crocheted :							
	63 03.12.00.00	-- Of synthetic fibres	20%	12.5%				0%	kg
	63 03.19.00.00	-- Of other textile materials	20%	12.5%				0%	kg
		- Other :							
	63 03.91.00.00	-- Of cotton	20%	12.5%				0%	kg
63.04	63 03.92.00.00	-- Of synthetic fibres	20%	12.5%				0%	kg
	63 03.99.00.00	-- Of other textile materials	20%	12.5%				0%	kg
		Other furnishing articles, excluding those of heading 94.04.							
		- Bedspreads :							
	63 04.11.00.00	-- Knitted or crocheted	20%	12.5%				0%	u
	63 04.19.00.00	-- Other	20%	12.5%				0%	u
		- Other :							
		-- Knitted or crocheted :							
	63 04.91.10.00	--- Mosquito net whether or not treated	0%	0%				0%	u
	63 04.91.90.00	--- Other	20%	12.5%				0%	u
	63 04.92.00.00	-- Not knitted or crocheted, of cotton	20%	12.5%				0%	u
6304.93.00.00	-- Not knitted or crocheted, of synthetic fibres	20%	12.5%				0%	u	

(*) Items under this Chapter attract 5% import levy

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
63.05	63 04.99.00.00	-- Not knitted or crocheted, of other textile materials	20%	12.5%				0%	u
		Sacks and bags, of a kind used for the packing of goods.							
	63 05.10.00.00	- Of jute or of other textile bast fibres of heading 53.03	20%	12.5%				0%	kg
(*2)	63 05.20.00.00	- Of cotton	20%	12.5%				0%	kg
		- Of man-made textile materials :							
	63 05.32.00.00	-- Flexible intermediate bulk containers	20%	12.5%				0%	kg
	63 05.33.00.00	-- Other, of polyethylene or polypropylene strip or the like	20%	12.5%				0%	kg
	63 05.39.00.00	-- Other	20%	12.5%				0%	kg
	63 05.90.00.00	- Of other textile materials	20%	12.5%				0%	kg
		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.							
		- Tarpaulins, awnings and sunblinds :							
	63 06.12.00.00	-- Of synthetic fibres	10%	12.5%				0%	kg
	63 06.19.00.00	-- Of other textile materials	10%	12.5%				0%	kg
63.06		- Tents :							
	63 06.22.00.00	-- Of synthetic fibres	10%	12.5%				0%	kg
	63 06.29.00.00	-- Of other textile materials	10%	12.5%				0%	kg
	63 06.30.00.00	- Sails	10%	12.5%				0%	kg
	63 06.40.00.00	- Pneumatic mattresses	10%	12.5%				0%	kg
	63 06.90.00.00	- Other							

(*) Items under this Chapter attract 5% import levy

(*2) Items under this Heading attracts 20% environmental tax

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
63.07		Other made up articles, including dress patterns.							
	63 07.10.00.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%	12.5%				0%	kg
	63 07.20.00.00	- Life-jackets and life-belts	0%	12.5%				0%	kg
	63 07.90.00.00	- Other	10%	12.5%				0%	kg
		II. – SETS							
63.08	63 08.00.00.00	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.	20%	12.5%				0%	kg
		III. - WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS							
63.09	63 09.00.00.00	Worn clothing and other worn articles.	20%	12.5%				0%	kg
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.							
		- Sorted :							
	63 10.10.10.00	-- Mutilated rags	20%	12.5%				0%	kg
	63 10.10.90.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	63 10.90.10.00	-- Mutilated rags	20%	12.5%				0%	kg
	63 10.90.90.00	-- Other	20%	12.5%				0%	kg

(*) Items under this Chapter attract 5% import levy

Section XII

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

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1.- This Chapter does not cover :

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3.- For the purposes of this Chapter :

- (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14

4.- Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
- (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

- (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
- (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
		- Footwear incorporating a protective metal toe-cap :							
	64 01.10.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 01.10.90.00	-- Other	20%	12.5%				0%	2u
		- Other footwear :							
		-- Covering the ankle but not covering the knee :							
	64 01.92.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 01.92.90.00	--- Other	20%	12.5%				0%	2u
		-- Other :							
	64 01.99.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 01.99.90.00	--- Other	20%	12.5%				0%	2u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Game and Wildlife Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
64.02		Other footwear with outer soles and uppers of rubber or plastics.							
		- Sports footwear :							
		-- Ski-boots, cross-country ski footwear and snowboard boots :							
	64 02.12.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 02.12.90.00	--- Other	20%	12.5%				0%	2u
		-- Other :							
	64 02.19.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 02.19.90.00	--- Other	20%	12.5%				0%	2u
		- Footwear with upper straps or thongs assembled to the sole by means of plugs :							
	64 02.20.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 02.20.90.00	-- Other	20%	12.5%				0%	2u
		- Other footwear :							
		-- Covering the ankle :							
	64 02.91.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 02.91.90.00	--- Other	20%	12.5%				0%	2u
	-- Other :								
64 02.99.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u	

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Game and Wildlife Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
64.03	64 02.99.20.00	--- Beach sandals	20%	12.5%				0%	2u
	64 02.99.90.00	--- Other	20%	12.5%				0%	2u
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.							
		- Sports footwear :							
		-- Ski-boots, cross-country ski footwear and snowboard boots :							
	64 03.12.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.12.90.00	--- Other	20%	12.5%				0%	2u
		-- Other :							
	64 03.19.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.19.90.00	--- Other	20%	12.5%				0%	2u
		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe :							
	64 03.20.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.20.90.00	-- Other	20%	12.5%				0%	2u
		- Other footwear, incorporating a protective metal toe-cap :							
	64 03.40.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.40.90.00	-- Other	20%	12.5%				0%	2u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Game and Wildlife Division of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
64.04		- Other footwear with outer soles of leather :							
		-- Covering the ankle :							
	64 03.51.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.51.90.00	--- Other	20%	12.5%				0%	2u
		-- Other :							
	64 03.59.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.59.90.00	--- Other	20%	12.5%				0%	2u
		- Other footwear :							
		-- Covering the ankle :							
	64 03.91.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.91.90.00	--- Other	20%	12.5%				0%	2u
		-- Other :							
	64 03.99.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 03.99.90.00	--- Other	20%	12.5%				0%	2u
		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.							
	- Footwear with outer soles of rubber or plastics :								
	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like :								
	64 04.11.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
64.05	64 04.11.90.00	--- Other	20%	12.5%				0%	2u
		-- Other :							
	64 04.19.10.00	--- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 04.19.90.00	--- Other	20%	12.5%				0%	2u
		- Footwear with outer soles of leather or composition leather :							
	64 04.20.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 04.20.90.00	-- Other	20%	12.5%				0%	2u
		Other footwear.							
		- With uppers of leather or composition leather :							
	64 05.10.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 05.10.90.00	-- Other	20%	12.5%				0%	2u
		- With uppers of textile materials :							
(*1)	64 05.20.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 05.20.90.00	-- Other	20%	12.5%				0%	2u
		- Other :							
	64 05.90.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	2u
	64 05.90.90.00	-- Other	20%	12.5%				0%	2u

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
(*)	64 06.10.00.00	- Uppers and parts thereof, other than stiffeners	20%	12.5%				0%	kg
	64 06.20.00.00	- Outer soles and heels, of rubber or plastics	20%	12.5%				0%	kg
		- Other :							
(*)	64 06.90.10.00	-- Gaiters, spats and similar articles, and parts thereof	20%	12.5%				0%	kg
(*)	64 06.90.20.00	-- Assemblings composed of uppers attached to outer soles made of materials other than metals	20%	12.5%				0%	kg
(*)	64 06.90.90.00	-- Other	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Game and Wildlife Division of the Forestry Commission.

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12); or
- (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
65.01	65 01.00.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	20%	12.5%				0%	kg
65.02	65 02.00.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	20%	12.5%				0%	kg
[65.03]									
65.04	65 04.00.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	20%	12.5%				0%	kg
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.							
	65 05.00.10.00	- Hair net	20%	12.5%				0%	kg

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
65.06 (*) 65.07	65 05.00.90.00 65 06.10.00.00 65 06.91.00.00 65 06.99.00.00 65 07.00.00.00	- Other Other headgear, whether or not lined or trimmed. - Safety headgear - Other : -- Of rubber or of plastics -- Of other materials Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20% 0% 20% 20% 20%	12.5% 12.5% 12.5% 12.5% 12.5%	 	 	 	0% 0% 0% 0% 0%	kg u kg kg kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Chapter 66

**Umbrellas, sun umbrellas, walking-sticks, seat-sticks,
whips, riding-crops and parts thereof**

Notes.

1.- This Chapter does not cover :

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2.- Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).							
	66 01.10.00.00	- Garden or similar umbrellas	20%	12.5%				0%	u
		- Other :							
	66 01.91.00.00	-- Having a telescopic shaft	20%	12.5%				0%	u
	66 01.99.00.00	-- Other	20%	12.5%				0%	u
66.02	66 02.00.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	20%	12.5%				0%	u
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.							
	66 03.20.00.00	- Umbrella frames, including frames mounted on shafts (sticks)	20%	12.5%				0%	kg
(*1)	66 03.90.00.00	- Other	20%	12.5%				0%	kg

Chapter 67

**Prepared feathers and down and articles
made of feathers or of down; artificial flowers;
articles of human hair**

Notes.

1.-This Chapter does not cover :

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover:

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
67.01 (*1)	67 01.00.00.00	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).	20%	12.5%				0%	kg
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.							
	67 02.10.00.00	- Of plastics	20%	12.5%				0%	kg
(*1)	67 02.90.00.00	- Of other materials	20%	12.5%				0%	kg
67.03	67 03.00.00.00	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.	20%	12.5%				0%	kg
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 :							
	67 04.11.00.00	-- Complete wigs	20%	12.5%				0%	kg
	67 04.19.00.00	-- Other	20%	12.5%				0%	kg
	67 04.20.00.00	- Of human hair	20%	12.5%				0%	kg
	67 04.90.00.00	- Of other materials	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Section XIII

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

Chapter 68

Articles of stone, plaster, cement, asbestos,
mica or similar materials

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
68.01	68 01.00.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	20%	12.5%				0%	kg
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).							
	68 02.10.00.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	20%	12.5%				0%	kg
	68 02.21.00.00	-- Marble, travertine and alabaster	20%	12.5%				0%	kg
	68 02.23.00.00	-- Granite	20%	12.5%				0%	kg
	68 02.29.00.00	-- Other stone - Other :	20%	12.5%				0%	kg
	68 02.91.00.00	-- Marble, travertine and alabaster	20%	12.5%				0%	kg
	68 02.92.00.00	-- Other calcareous stone	20%	12.5%				0%	kg
	68 02.93.00.00	-- Granite	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
68.03		-- Other stone :							
	68 02.99.10.00	--- Steatite	20%	12.5%				0%	kg
	68 02.99.90.00	--- Other	20%	12.5%				0%	kg
	68 03.00.00.00	Worked slate and articles of slate or of agglomerated slate.	20%	12.5%				0%	kg
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.							
68.05	68 04.10.00.00	- Millstones and grindstones for milling, grinding or pulping	10%	12.5%				0%	kg
		- Other millstones, grindstones, grinding wheels and the like :							
	68 04.21.00.00	-- Of agglomerated synthetic or natural diamond	10%	12.5%				0%	kg
	68 04.22.00.00	-- Of other agglomerated abrasives or of ceramics	10%	12.5%				0%	kg
	68 04.23.00.00	-- Of natural stone	10%	12.5%				0%	kg
	68 04.30.00.00	- Hand sharpening or polishing stones	10%	12.5%				0%	kg
		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.							
	68 05.10.00.00	- On a base of woven textile fabric only	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
68.06	68 05.20.00.00	- On a base of paper or paperboard only	10%	12.5%				0%	kg
	68 05.30.00.00	- On a base of other material	10%	12.5%				0%	kg
		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.							
	68 06.10.00.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10%	12.5%				0%	kg
	68 06.20.00.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10%	12.5%				0%	kg
68.07	68 06.90.00.00	- Other	10%	12.5%				0%	kg
		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).							
68.08	68 07.10.00.00	- In rolls	10%	12.5%				0%	kg
	68 07.90.00.00	- Other	10%	12.5%				0%	kg
	68 08.00.00.00	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.	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
68.09		Articles of plaster or of compositions based on plaster.							
	68 09.11.00.00	- Boards, sheets, panels, tiles and similar articles, not ornamented : -- Faced or reinforced with paper or paperboard only	10%	12.5%				0%	kg
	68 09.19.00.00	-- Other	10%	12.5%				0%	kg
	68 09.90.00.00	- Other articles	10%	12.5%				0%	kg
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.							
		- Tiles, flagstones, bricks and similar articles :							
	68 10.11.00.00	-- Building blocks and bricks	10%	12.5%				0%	kg
	68 10.19.00.00	-- Other	10%	12.5%				0%	kg
		- Other articles :							
	68 10.91.00.00	-- Prefabricated structural components for building or civil engineering	10%	12.5%				0%	kg
	68 10.99.00.00	-- Other	10%	12.5%				0%	kg
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.							
		- Containing asbestos :							
(*)	68 11.40.10.00	-- Tubes, pipes and tube or pipe fittings for water supply	20%	12.5%				0%	kg
(*)	68 11.40.90.00	-- Other	20%	12.5%				0%	kg

(*) These commodities are controlled by the Rotterdam Convention of Prior Informed Consent (PIC). The permit is required from the Environmental Protection Agency

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(1)	(2)	(3)	(4)	(5)	
68.12		- Not containing asbestos :								
	68 11.81.00.00	-- Corrugated sheets	20%	12.5%				0%	kg	
	68 11.82.00.00	-- Other sheets, panels, tiles and similar articles	20%	12.5%				0%	kg	
		-- Other articles :								
	68 11.89.10.00	--- Tubes, pipes and tube or pipe fittings for water supply	20%	12.5%				0%	kg	
	68 11.89.90.00	--- Other	20%	12.5%				0%	kg	
		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.								
	(*)	68 12.80.00.00	- Of crocidolite	20%	12.5%				0%	kg
		- Other :								
	(*)	68 12.91.00.00	-- Clothing, clothing accessories, footwear and headgear	20%	12.5%				0%	kg
(*)	68 12.92.00.00	-- Paper, millboard and felt	20%	12.5%				0%	kg	
(*)	68 12.93.00.00	-- Compressed asbestos fibre jointing, in sheets or rolls	20%	12.5%				0%	kg	
(*)	68 12.99.00.00	-- Other	20%	12.5%				0%	kg	

(*) These commodities are controlled by the Rotterdam Convention of Prior Informed Consent (PIC). The permit is required from the Environmental Protection Agency

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(1)	(2)	(3)	(4)	(5)
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.							
(*)	68 13.20.00.00	- Containing asbestos	10%	12.5%				0%	kg
		- Not containing asbestos :							
	68 13.81.00.00	-- Brake linings and pads	10%	12.5%				0%	kg
	68 13.89.00.00	-- Other	10%	12.5%				0%	kg
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.							
	68 14.10.00.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	20%	12.5%				0%	kg
	68 14.90.00.00	- Other	20%	12.5%				0%	kg
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.							
	68 15.10.00.00	- Non-electrical articles of graphite or other carbon	20%	12.5%				0%	kg
	68 15.20.00.00	- Articles of peat	20%	12.5%				0%	kg
		- Other articles :							
	68 15.91.00.00	-- Containing magnesite, dolomite or chromite	20%	12.5%				0%	kg
	68 15.99.00.00	-- Other	20%	12.5%				0%	kg

(*) These commodities are controlled by the Rotterdam Convention of Prior Informed Consent (PIC). The permit is required from the Environmental Protection Agency

Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2.- This Chapter does not cover :

- (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).
-

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
69.01	69 01.00.00.00	I. - GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	10%	12.5%				0%	kg
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.							
	69 02.10.00.00	- 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	10%	12.5%				0%	kg
	69 02.20.00.00	- 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	10%	12.5%				0%	kg
	69 02.90.00.00	- Other	10%	12.5%				0%	kg
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.							
	69 03.10.00.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	10%	12.5%				0%	kg
	69 03.20.00.00	- 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)	10%	12.5%				0%	kg
	69 03.90.00.00	- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
69.04		II. - OTHER CERAMIC PRODUCTS							
		Ceramic building bricks, flooring blocks, support or filler tiles and the like.							
	69 04.10.00.00	- Building bricks	20%	12.5%				0%	1000u
69.05	69 04.90.00.00	- Other	10%	12.5%				0%	kg
		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.							
	69 05.10.00.00	- Roofing tiles	20%	12.5%				0%	kg
69.06	69 05.90.00.00	- Other	10%	12.5%				0%	kg
	69 06.00.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	10%	12.5%				0%	kg
		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.							
69.07									
	69 07.10.00.00	- 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	10%	12.5%				0%	m²
	69 07.90.00.00	- Other	10%	12.5%				0%	m²

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.							
	69 08.10.00.00	- 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	10%	12.5%				0%	m²
	69 08.90.00.00	- Other	10%	12.5%				0%	m²
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 :							
	69 09.11.00.00	-- Of porcelain or china	10%	12.5%				0%	kg
	69 09.12.00.00	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	10%	12.5%				0%	kg
	69 09.19.00.00	-- Other	10%	12.5%				0%	kg
	69 09.90.00.00	- Other	10%	12.5%				0%	kg
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.							
	69 10.10.00.00	- Of porcelain or china	10%	12.5%				0%	kg
	69 10.90.00.00	- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.							
	69 11.10.00.00	- Tableware and kitchenware	20%	12.5%				0%	kg
	69 11.90.00.00	- Other	20%	12.5%				0%	kg
69.12		Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.							
	69 12.00.10.00	- Tableware and kitchenware	20%	12.5%				0%	kg
	69 12.00.90.00	- Other	20%	12.5%				0%	kg
69.13		Statuettes and other ornamental ceramic articles.							
	69 13.10.00.00	- Of porcelain or china	20%	12.5%				0%	kg
	69 13.90.00.00	- Other	20%	12.5%				0%	kg
69.14		Other ceramic articles.							
	69 14.10.00.00	- Of porcelain or china	20%	12.5%				0%	kg
	69 14.90.00.00	- Other	20%	12.5%				0%	kg

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 (heading 85.47);
- (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression "glass wool" means :

- (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
- (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O or Na_2O) content exceeding 5% by weight or a boric oxide (B_2O_3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

- 1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
70.01	70 01.00.00.00	Cullet and other waste and scrap of glass; glass in the mass.	10%	12.5%				0%	kg
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.							
	70 02.10.00.00	- Balls	10%	12.5%				0%	kg
	70 02.20.00.00	- Rods	10%	12.5%				0%	kg
		- Tubes :							
	70 02.31.00.00	-- Of fused quartz or other fused silica	10%	12.5%				0%	kg
	70 02.32.00.00	-- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	10%	12.5%				0%	kg
	70 02.39.00.00	-- Other	10%	12.5%				0%	kg
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 :							
	70 03.12.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	12.5%				0%	kg
	70 03.19.00.00	-- Other	10%	12.5%				0%	kg
	70 03.20.00.00	- Wired sheets	10%	12.5%				0%	kg
	70 03.30.00.00	- Profiles	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.							
	70 04.20.00.00	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	10%	12.5%				0%	kg
	70 04.90.00.00	- Other glass	10%	12.5%				0%	kg
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.							
	70 05.10.00.00	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	10%	12.5%				0%	kg
		- Other non-wired glass :							
	70 05.21.00.00	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	10%	12.5%				0%	kg
	70 05.29.00.00	-- Other	10%	12.5%				0%	kg
	70 05.30.00.00	- Wired glass	10%	12.5%				0%	kg
70.06	70 06.00.00.00	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.	10%	12.5%				0%	kg
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.							
		- Toughened (tempered) safety glass :							
	70 07.11.00.00	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	12.5%				0%	kg
	70 07.19.00.00	-- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
70.08	70 07.21.00.00	- Laminated safety glass : -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	12.5%				0%	kg
	70 07.29.00.00	-- Other	10%	12.5%				0%	kg
	70 08.00.00.00	Multiple-walled insulating units of glass.	10%	12.5%				0%	kg
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.							
70.10		- Rear-view mirrors for vehicles :							
	70 09.10.10.00	-- Rear-view mirrors for motorcycles and bicycles	10%	12.5%				0%	kg
	70 09.10.90.00	-- Rear-view mirrors for motor vehicles	10%	12.5%				0%	kg
		- Other :							
	70 09.91.00.00	-- Unframed	10%	12.5%				0%	kg
	70 09.92.00.00	-- Framed	10%	12.5%				0%	kg
		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.							
	70 10.10.00.00	- Ampoules	10%	12.5%				0%	kg
	70 10.20.00.00	- Stoppers, lids and other closures	10%	12.5%				0%	kg
		- Other, of a capacity :							
	-- Exceeding 1 l :								
	70 10.90.11.00	--- Carboys, bottles and flasks	10%	12.5%				0%	kg
	70 10.90.12.00	--- Jars, pots and similar containers, including preserving jars	10%	12.5%				0%	kg
	70 10.90.19.00	--- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
70.11		-- Exceeding 0.33 l but not exceeding 1 l :							
	70 10.90.21.00	--- Carboys, bottles and flasks	10%	12.5%				0%	kg
	70 10.90.22.00	--- Jars, pots and similar containers, including preserving jars	10%	12.5%				0%	kg
	70 10.90.29.00	--- Other	10%	12.5%				0%	kg
		-- Exceeding 0.15 l but not exceeding 0.33 l :							
	70 10.90.31.00	--- Carboys, bottles and flasks	10%	12.5%				0%	kg
	70 10.90.32.00	--- Jars, pots and similar containers, including preserving jars	10%	12.5%				0%	kg
	70 10.90.39.00	--- Other	10%	12.5%				0%	kg
		-- Not exceeding 0.15 l :							
	70 10.90.41.00	--- Carboys, bottles and flasks	10%	12.5%				0%	kg
	70 10.90.42.00	--- Jars, pots and similar containers, including preserving jars	10%	12.5%				0%	kg
	70 10.90.49.00	--- Other	10%	12.5%				0%	kg
		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.							
	70 11.10.00.00	- For electric lighting	10%	12.5%				0%	kg
	70 11.20.00.00	- For cathode-ray tubes	10%	12.5%				0%	kg
70 11.90.00.00	- Other	10%	12.5%				0%	kg	
[70.12]									

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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).							
	70 13.10.00.00	- Of glass-ceramics	20%	12.5%				0%	kg
		- Stemware drinking glasses, other than of glass-ceramics :							
	70 13.22.00.00	-- Of lead crystal	20%	12.5%				0%	Kg
	70 13.28.00.00	-- Other	20%	12.5%				0%	Kg
		- Other drinking glasses, other than of glass ceramics :							
	70 13.33.00.00	-- Of lead crystal	20%	12.5%				0%	Kg
	70 13.37.00.00	-- Other	20%	12.5%				0%	Kg
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:							
	70 13.41.00.00	-- Of lead crystal	20%	12.5%				0%	Kg
	70 13.42.00.00	-- Of glass having a lineal coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	20%	12.5%				0%	Kg
	70 13.49.00.00	-- Other	20%	12.5%				0%	Kg
		- Other glassware :							
	70.13.91.00.00	-- Of lead crystal	20%	12.5%				0%	Kg
70 13.99.00.00	-- Other	20%	12.5%				0%	Kg	
70.14	70 14.00.00.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	20%	12.5%				0%	Kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	70 15.10.00.00	- Glasses for corrective spectacles	0%	12.5%				0%	kg
	70 15.90.00.00	- Other	20%	12.5%				0%	kg
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.							
	70 16.10.00.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	20%	12.5%				0%	kg
	70 16.90.00.00	- Other	20%	12.5%				0%	kg
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.							
	70 17.10.00.00	- Of fused quartz or other fused silica	10%	12.5%				0%	kg
	70 17.20.00.00	- Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	10%	12.5%				0%	kg
	70 17.90.00.00	- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.							
	70 18.10.00.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	20%	12.5%				0%	kg
	70 18.20.00.00	- Glass microspheres not exceeding 1 mm in diameter	20%	12.5%				0%	kg
	70 18.90.00.00	- Other	20%	12.5%				0%	kg
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).							
		- Slivers, rovings, yarn and chopped strands :							
	70 19.11.00.00	-- Chopped strands, of a length of not more than 50 mm	10%	12.5%				0%	kg
	70 19.12.00.00	-- Rovings	10%	12.5%				0%	kg
	70 19.19.00.00	-- Other	10%	12.5%				0%	kg
		- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products :							
	70 19.31.00.00	-- Mats	20%	12.5%				0%	kg
	70 19.32.00.00	-- Thin sheets (voiles)	20%	12.5%				0%	kg
	70 19.39.00.00	-- Other	20%	12.5%				0%	kg
	70 19.40.00.00	- Woven fabrics of rovings	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
70.20 (*)	70 19.51.00.00	- Other woven fabrics : -- Of a width not exceeding 30 cm	20%	12.5%				0%	kg
	70 19.52.00.00	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m², of filaments measuring per single yarn not more than 136 tex	20%	12.5%				0%	kg
	70 19.59.00.00	-- Other	20%	12.5%				0%	kg
	70 19.90.00.00	- Other	20%	12.5%				0%	kg
		Other articles of glass.							
	70 20.00.10.00	- Fishing floats for fishing nets	0%	0%				0%	kg
	70 20.00.90.00	- Other	20%	12.5%				0%	kg

(*)) Vacuum flask inners are classified under 70 20.00.90.00

Section XIV

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

Chapter 71

**Natural or cultured pearls, precious
or semi-precious stones, precious metals,
metals clad with precious metal,
and articles thereof;
imitation jewellery; coin**

Notes.

- 1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.-
 - (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;

- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

- 4.-
- (A) The expression "precious metal" means silver, gold and platinum.
 - (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

- (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

- 9.- For the purposes of heading 71.13, the expression "articles of jewellery" means :
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses, or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, natural or reconstituted amber, jet or coral.
- 10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes

- 1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expression "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.
-

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
71.01		I. - NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES							
	71 01.10.00.00	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. - Natural pearls	20%	12.5%				0%	kg
		- Cultured pearls :							
	71 01.21.00.00	-- Unworked	20%	12.5%				0%	kg
	71 01.22.00.00	-- Worked	20%	12.5%				0%	kg
71.02 (*)		Diamonds, whether or not worked, but not mounted or set.							
	71 02.10.00.00	- Unsorted	20%	12.5%				0%	carat
		- Industrial :							
	71 02.21.00.00	-- Unworked or simply sawn, cleaved or bruted	20%	12.5%				0%	carat
	71 02.29.00.00	-- Other	20%	12.5%				0%	carat
		- Non-industrial :							
	71 02.31.00.00	-- Unworked or simply sawn, cleaved or bruted	20%	12.5%				0%	carat
	71 02.39.00.00	-- Other	20%	12.5%				0%	carat
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.							
	71 03.10.00.00	- Unworked or simply sawn or roughly shaped	20%	12.5%				0%	kg

(*) Kimberley Process Certificate for Ministry of Mines is required (Act 652 of 2003).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
71.04	71 03.91.00.00	- Otherwise worked : -- Rubies, sapphires and emeralds	20%	12.5%				0%	carat
	71 03.99.00.00	-- Other	20%	12.5%				0%	carat
		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.							
71.05	71 04.10.00.00	- Piezo-electric quartz	20%	12.5%				0%	kg
	71 04.20.00.00	- Other, unworked or simply sawn or roughly shaped	20%	12.5%				0%	kg
	71 04.90.00.00	- Other	20%	12.5%				0%	kg
(*)		Dust and powder of natural or synthetic precious or semi-precious stones.							
	71 05.10.00.00	- Of diamonds	10%	12.5%				0%	carat
	71 05.90.00.00	- Other	10%	12.5%				0%	kg
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.							
	71 06.10.00.00	- Powder	20%	12.5%				0%	kg
		- Other :							
	71 06.91.00.00	-- Unwrought	20%	12.5%				0%	kg
	71 06.92.00.00	-- Semi-manufactured	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
71.07	71 07.00.00.00	Base metals clad with silver, not further worked than semi-manufactured.	20%	12.5%				0%	kg
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.							
		- Non-monetary :							
	71 08.11.00.00	-- Powder	20%	12.5%				0%	kg
	71 08.12.00.00	-- Other unwrought forms	20%	12.5%				0%	kg
		-- Other semi-manufactured forms:							
	71 08.13.10.00	--- Gold bullion	20%	12.5%				0%	kg
	71 08.13.90.00	--- Other	20%	12.5%				0%	kg
	71 08.20.00.00	- Monetary	20%	12.5%				0%	kg
71.09	71 09.00.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	20%	12.5%				0%	kg
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.							
		- Platinum :							
	71 10.11.00.00	-- Unwrought or in powder form	20%	12.5%				0%	kg
	71 10.19.00.00	-- Other	20%	12.5%				0%	kg
		- Palladium :							
	71 10.21.00.00	-- Unwrought or in powder form	20%	12.5%				0%	kg
	71 10.29.00.00	-- Other	20%	12.5%				0%	kg
		- Rhodium :							
	71 10.31.00.00	-- Unwrought or in powder form	20%	12.5%				0%	kg
	71 10.39.00.00	-- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
71.11	71 10.41.00.00	- Iridium, osmium and ruthenium : -- Unwrought or in powder form	20%	12.5%				0%	kg
	71 10.49.00.00	-- Other	20%	12.5%				0%	kg
	71 11.00.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	20%	12.5%				0%	kg
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.							
	71 12.30.00.00	- Ash containing precious metal or precious metal compounds - Other :	20%	12.5%				0%	kg
	7112.91.00.00	-- Of gold , including metal clad with gold but excluding sweepings containing other precious metals	20%	12.5%				0%	kg
71.13	7112.92.00.00	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	20%	12.5%				0%	kg
	7112.99.00.00	-- Other	20%	12.5%				0%	kg
		III. - JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.							
	71 13.11.00.00	- Of precious metal whether or not plated or clad with precious metal : -- Of silver, whether or not plated or clad with other precious metal	20%	12.5%				0%	kg

(*) Kimberley Process Certificate for Ministry of Mines is required (Act 652 of 2003).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
71.14	71 13.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	20%	12.5%				0%	kg
	71 13.20.00.00	- Of base metal clad with precious metal	20%	12.5%				0%	kg
		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 :							
71.15	71 14.11.00.00	-- Of silver, whether or not plated or clad with other precious metal	20%	12.5%				0%	kg
	71 14.19.00.00	-- Of other precious metal, whether or not plated or clad with precious metal	20%	12.5%				0%	kg
	71 14.20.00.00	- Of base metal clad with precious metal	20%	12.5%				0%	kg
		Other articles of precious metal or of metal clad with precious metal.							
71.16	71 15.10.00.00	- Catalysts in the form of wire cloth or grill, of platinum	20%	12.5%				0%	kg
	71 15.90.00.00	- Other	20%	12.5%				0%	kg
		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).							
71.17	71 16.10.00.00	- Of natural or cultured pearls	20%	12.5%				0%	kg
	71 16.20.00.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	12.5%				0%	kg
		Imitation jewellery.							
		- Of base metal, whether or not plated with precious metal :							
	71 17.11.00.00	-- Cuff-links and studs	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(*1) 71.18	71 17.19.00.00	-- Other	20%	12.5%				0%	kg
	71 17.90.00.00	- Other	20%	12.5%				0%	kg
		Coin.							
	71 18.10.00.00	- Coin (other than gold coin), not being legal tender	20%	12.5%				0%	kg
	71 18.90.00.00	- Other	0%	0%				0%	kg

(*) Kimberley Process Certificate for Ministry of Mines is required (Act 652 of 2003).

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression "parts of general use" means :

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

3.- Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4.- Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).

5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles:

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

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them:

(a) **Waste and scrap**

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

(b) **Powders**

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

Chapter 72

Iron and steel

Notes.

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

(a) **Pig iron**

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

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

(b) **Spiegeleisen**

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

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4% or more of the element iron and one or more of the following:

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

(d) **Steel**

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

(e) **Stainless steel**

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

(f) **Other alloy steel**

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

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

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

(h) **Granules**

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

(ij) **Semi-finished products**

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

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

These products are not presented in coils.

(k) **Flat-rolled products**

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

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

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

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

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

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

(m) **Other bars and rods**

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

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

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

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

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

(o) **Wire**

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

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

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest 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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.01		I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM							
		Pig iron and spiegeleisen in pigs, blocks or other primary forms.							
	72 01.10.00.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	10%	12.5%				0%	kg
	72 01.20.00.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	10%	12.5%				0%	kg
	72 01.50.00.00	- Alloy pig iron; spiegeleisen	10%	12.5%				0%	kg
72.02		Ferro-alloys.							
		- Ferro-manganese :							
	72 02.11.00.00	-- Containing by weight more than 2% of carbon	10%	12.5%				0%	kg
	72 02.19.00.00	-- Other	10%	12.5%				0%	kg
		- Ferro-silicon :							
	72 02.21.00.00	-- Containing by weight more than 55% of silicon	10%	12.5%				0%	kg
	72 02.29.00.00	-- Other	10%	12.5%				0%	kg
	72 02.30.00.00	- Ferro-silico-manganese	10%	12.5%				0%	kg
		- Ferro-chromium :							
	72 02.41.00.00	-- Containing by weight more than 4% of carbon	10%	12.5%				0%	kg
	72 02.49.00.00	-- Other	10%	12.5%				0%	kg
	72 02.50.00.00	- Ferro-silico-chromium	10%	12.5%				0%	kg
	72 02.60.00.00	- Ferro-nickel	10%	12.5%				0%	kg
	72 02.70.00.00	- Ferro-molybdenum	10%	12.5%				0%	kg
	72 02.80.00.00	- Ferro-tungsten and ferro-silico-tungsten	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(1)	(2)	(3)	(4)	(5)
72.03 (*)	72 02.91.00.00	- Other : -- Ferro-titanium and ferro-silico-titanium	10%	12.5%				0%	kg
	72 02.92.00.00	-- Ferro-vanadium	10%	12.5%				0%	kg
	72 02.93.00.00	-- Ferro-niobium	10%	12.5%				0%	kg
	72 02.99.00.00	-- Other	10%	12.5%				0%	kg
		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.							
72.04	72 03.10.00.00	- Ferrous products obtained by direct reduction of iron ore	10%	12.5%				0%	kg
	72 03.90.00.00	- Other	10%	12.5%				0%	kg
		Ferrous waste and scrap; remelting scrap ingots of iron or steel.							
	72 04.10.00.00	- Waste and scrap of cast iron	20%	12.5%				0%	kg
		- Waste and scrap of alloy steel :							
	72 04.21.00.00	-- Of stainless steel	20%	12.5%				0%	kg
	72 04.29.00.00	-- Other	20%	12.5%				0%	kg
	72 04.30.00.00	- Waste and scrap of tinned iron or steel	20%	12.5%				0%	kg
		- Other waste and scrap:							
	72 04.41.00.00	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	20%	12.5%				0%	kg
72 04.49.00.00	-- Other	10%	12.5%				0%	kg	
72 04.50.00.00	- Remelting scrap ingots	10%	12.5%				0%	kg	

(*) A permit is required from the Environmental Protection Agency for all commodities in these sub-headings under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.05 (*)		Granules and powders, of pig iron, spiegeleisen, iron or steel.							
	72 05.10.00.00	- Granules	10%	12.5%				0%	kg
		- Powders :							
	72 05.21.00.00	-- Of alloy steel	10%	12.5%				0%	kg
	72 05.29.00.00	-- Other	10%	12.5%				0%	kg
		II. - IRON AND NON-ALLOY STEEL							
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).							
	72 06.10.00.00	- Ingots	10%	12.5%				0%	kg
	72 06.90.00.00	- Other	10%	12.5%				0%	kg
72.07		Semi-finished products of iron or non-alloy steel.							
		- Containing by weight less than 0.25% of carbon :							
	72 07.11.00.00	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10%	12.5%				0%	kg
	72 07.12.00.00	-- Other, of rectangular (other than square) cross-section	10%	12.5%				0%	kg
	72 07.19.00.00	-- Other	10%	12.5%				0%	kg
	72 07.20.00.00	- Containing by weight 0.25% or more of carbon	10%	12.5%				0%	kg
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.							
	72 08.10.00.00	- In coils, not further worked than hot-rolled, with patterns in relief	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.09		- Other, in coils, not further worked than hot-rolled, pickled :							
	72 08.25.00.00	-- Of a thickness of 4.75 mm or more	10%	12.5%				0%	kg
	72 08.26.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	12.5%				0%	kg
	72 08.27.00.00	-- Of a thickness of less than 3 mm	10%	12.5%				0%	kg
		- Other, in coils, not further worked than hot-rolled :							
	72 08.36.00.00	-- Of a thickness exceeding 10 mm	10%	12.5%				0%	kg
	72 08.37.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	12.5%				0%	kg
	72 08.38.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	12.5%				0%	kg
	72 08.39.00.00	-- Of a thickness of less than 3 mm	10%	12.5%				0%	kg
	72 08.40.00.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	10%	12.5%				0%	kg
		- Other, not in coils, not further worked than hot-rolled :							
	72 08.51.00.00	-- Of a thickness exceeding 10 mm	10%	12.5%				0%	kg
	72 08.52.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	12.5%				0%	kg
	72 08.53.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	12.5%				0%	kg
	72 08.54.00.00	-- Of a thickness of less than 3 mm	10%	12.5%				0%	kg
	72 08.90.00.00	- Other	10%	12.5%				0%	kg
	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) :								
	72 09.15.00.00	-- Of a thickness of 3mm or more	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.10	72 09.16.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	12.5%				0%	kg
	72 09.17.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	12.5%				0%	kg
	72 09.18.00.00	-- Of a thickness of less than 0.5 mm	10%	12.5%				0%	kg
		- Not in coils, not further worked than cold-rolled (cold-reduced) :							
	72 09.25.00.00	-- Of a thickness of 3 mm or more	10%	12.5%				0%	kg
	72 09.26.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	12.5%				0%	kg
	72 09.27.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	12.5%				0%	kg
	72 09.28.00.00	-- Of a thickness of less than 0.5 mm	10%	12.5%				0%	kg
	72 09.90.00.00	- Other	10%	12.5%				0%	kg
		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 :							
	72 10.11.00.00	-- Of a thickness of 0.5 mm or more	10%	12.5%				0%	kg
	72.10.12.00.00	-- Of a thickness of less than 0.5 mm	10%	12.5%				0%	kg
	72 10.20.00.00	- Plated or coated with lead, including terne-plate	10%	12.5%				0%	kg
	72 10.30.00.00	- Electrolytically plated or coated with zinc	10%	12.5%				0%	kg
	- Otherwise plated or coated with zinc :								
	72 10.41.00.00	-- Corrugated	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.11		-- Other :							
	72 10.49.10.00	--- In coils	10%	12.5%				0%	kg
	72 10.49.90.00	--- Other	10%	12.5%				0%	kg
	72 10.50.00.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	10%	12.5%				0%	kg
		- Plated or coated with aluminium :							
		-- Plated or coated with aluminium-zinc alloys :							
	72 10.61.10.00	--- In coils	10%	12.5%				0%	kg
	72 10.61.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	72 10.69.10.00	--- In coils	10%	12.5%				0%	kg
	72 10.69.90.00	--- Other	10%	12.5%				0%	kg
		- Painted, varnished or coated with plastics :							
	72 10.70.10.00	-- In coils	10%	12.5%				0%	kg
	72 10.70.90.00	-- Other	10%	12.5%				0%	kg
		- Other :							
	72 10.90.10.00	-- Corrugated sheets coated with other materials	20%	12.5%				0%	kg
	72 10.90.90.00	-- Other	10%	12.5%				0%	kg
	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 :								
	72 11.13.00.00	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.12	72 11.14.00.00	-- Other, of a thickness of 4.75 mm or more	10%	12.5%				0%	kg
	72 11.19.00.00	-- Other	10%	12.5%				0%	kg
		- Not further worked than cold-rolled (cold-reduced) :							
	72 11.23.00.00	-- Containing by weight less than 0.25% of carbon	10%	12.5%				0%	kg
	72 11.29.00.00	-- Other	10%	12.5%				0%	kg
	72 11.90.00.00	- Other	10%	12.5%				0%	kg
		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.							
	72 12.10.00.00	- Plated or coated with tin	10%	12.5%				0%	kg
	72 12.20.00.00	- Electrolytically plated or coated with zinc	10%	12.5%				0%	kg
	72 12.30.00.00	- Otherwise plated or coated with zinc	10%	12.5%				0%	kg
72.13	72 12.40.00.00	- Painted, varnished or coated with plastics	10%	12.5%				0%	kg
	72 12.50.00.00	- Otherwise plated or coated	10%	12.5%				0%	kg
	72 12.60.00.00	- Clad	10%	12.5%				0%	kg
		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.							
	72 13.10.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	20%	12.5%				0%	kg
		- Other, of free-cutting steel :							
	72 13.20.10.00	-- Of circular cross-section measuring less than or equal to 5.5mm in diameter	20%	12.5%				0%	kg
	72 13.20.90.00	-- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.14		- Other :							
		-- Of circular cross-section measuring less than 14 mm in diameter :							
	72 13.91.10.00	--- Of circular cross-section measuring less than or equal to 5.5mm in diameter	20%	12.5%				0%	kg
	72 13.91.90.00	--- Other	20%	12.5%				0%	kg
	72 13.99.00.00	-- Other	20%	12.5%				0%	kg
		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.							
	72 14.10.00.00	- Forged	20%	12.5%				0%	kg
	72 14.20.00.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	20%	12.5%				0%	kg
	72 14.30.00.00	- Other, of free-cutting steel	20%	12.5%				0%	kg
		- Other :							
72.15	72 14.91.00.00	-- Of rectangular (other than square) cross- section	20%	12.5%				0%	kg
	72 14.99.00.00	-- Other	20%	12.5%				0%	kg
		Other bars and rods of iron or non-alloy steel.							
	72 15.10.00.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	20%	12.5%				0%	kg
72.16	72 15.50.00.00	- Other, not further worked than cold-formed or cold-finished	20%	12.5%				0%	kg
	72 15.90.00.00	- Other	20%	12.5%				0%	kg
		Angles, shapes and sections of iron or non-alloy steel.							
	72 16.10.00.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	10%	12.5%				0%	Kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.17		- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:							
	72 16.21.00.00	-- L sections	10%	12.5%				0%	kg
	72 16.22.00.00	-- T sections	10%	12.5%				0%	kg
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:							
	72 16.31.00.00	-- U sections	10%	12.5%				0%	kg
	72 16.32.00.00	-- I sections	10%	12.5%				0%	kg
	72 16.33.00.00	-- H sections	10%	12.5%				0%	kg
	72 16.40.00.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10%	12.5%				0%	kg
	72 16.50.00.00	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	10%	12.5%				0%	Kg
		- Angles, shapes and sections, not further worked than cold-formed or cold-finished:							
	72 16.61.00.00	-- Obtained from flat-rolled products	10%	12.5%				0%	kg
	72 16.69.00.00	-- Other	10%	12.5%				0%	kg
		- Other :							
	72 16.91.00.00	-- Cold-formed or cold-finished from flat- rolled products	10%	12.5%				0%	kg
	72 16.99.00.00	-- Other	10%	12.5%				0%	kg
	Wire of iron or non-alloy steel.								
	- Not plated or coated, whether or not polished :								
(*)	72 17.10.10.00	-- Of a diameter not exceeding 5.5mm	5%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.18	72 17.10.90.00	-- Other	10%	12.5%				0%	kg
		- Plated or coated with zinc :							
	72 17.20.10.00	-- Of a diameter not exceeding 5.5mm	10%	12.5%				0%	kg
	72 17.20.90.00	-- Other	10%	12.5%				0%	kg
		- Plated or coated with other base metals:							
	72 17.30.10.00	-- Of a diameter not exceeding 5.5mm	10%	12.5%				0%	kg
	72 17.30.90.00	-- Other	10%	12.5%				0%	kg
		- Other :							
	72 17.90.10.00	-- Of a diameter not exceeding 5.5mm	10%	12.5%				0%	kg
	72 17.90.90.00	-- Other	10%	12.5%				0%	kg
72.19		III. - STAINLESS STEEL							
		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.							
	72 18.10.00.00	- Ingots and other primary forms	10%	12.5%				0%	kg
		- Other :							
	72 18.91.00.00	-- Of rectangular (other than square) cross- section	10%	12.5%				0%	kg
	72 18.99.00.00	-- Other	10%	12.5%				0%	kg
		Flat-rolled products of stainless steel, of a width of 600 mm or more.							
		- Not further worked than hot-rolled, in coils :							
	72 19.11.00.00	-- Of a thickness exceeding 10 mm	10%	12.5%				0%	kg
	72 19.12.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in these sub-headings under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.20	72 19.13.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	12.5%				0%	kg
	72 19.14.00.00	-- Of a thickness of less than 3 mm	10%	12.5%				0%	kg
		- Not further worked than hot-rolled, not in coils :							
	72 19.21.00.00	-- Of a thickness exceeding 10 mm	10%	12.5%				0%	kg
	72 19.22.00.00	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	10%	12.5%				0%	kg
	72 19.23.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	12.5%				0%	kg
	72 19.24.00.00	-- Of a thickness of less than 3 mm	10%	12.5%				0%	kg
		- Not further worked than cold-rolled (cold-reduced) :							
	72 19.31.00.00	-- Of a thickness of 4.75 mm or more	10%	12.5%				0%	kg
	72 19.32.00.00	-- Of a thickness of 3 mm or more but less than 4.75 mm	10%	12.5%				0%	kg
	72 19.33.00.00	-- Of a thickness exceeding 1 mm but less than 3 mm	10%	12.5%				0%	kg
	72 19.34.00.00	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	10%	12.5%				0%	kg
	72 19.35.00.00	-- Of a thickness of less than 0.5 mm	10%	12.5%				0%	kg
	72 19.90.00.00	- Other	10%	12.5%				0%	kg
		Flat-rolled products of stainless steel, of a width of less than 600 mm.							
		- Not further worked than hot-rolled :							
	72 20.11.00.00	-- Of a thickness of 4.75 mm or more	10%	12.5%				0%	kg
	72 20.12.00.00	-- Of a thickness of less than 4.75 mm	10%	12.5%				0%	kg
	72 20.20.00.00	- Not further worked than cold-rolled (cold-reduced)	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
72.21	72 20.90.00.00	- Other	10%	12.5%				0%	kg
	72 21.00.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	10%	12.5%				0%	kg
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 :							
	72 22.11.00.00	-- Of circular cross-section	10%	12.5%				0%	kg
	72 22.19.00.00	-- Other	10%	12.5%				0%	kg
	72 22.20.00.00	- Bars and rods, not further worked than cold-formed or cold-finished	10%	12.5%				0%	kg
	72 22.30.00.00	- Other bars and rods	10%	12.5%				0%	kg
	72 22.40.00.00	- Angles, shapes and sections	10%	12.5%				0%	kg
72.23	72 23.00.00.00	Wire of stainless steel.	10%	12.5%				0%	kg
72.24		IV. - OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL							
		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.							
	72 24.10.00.00	- Ingots and other primary forms	10%	12.5%				0%	kg
72.25	72 24.90.00.00	- Other	10%	12.5%				0%	kg
		Flat-rolled products of other alloy steel, of a width of 600 mm or more.							
		- Of silicon-electrical steel :							
	72 25.11.00.00	-- Grain-oriented	10%	12.5%				0%	kg
	72 25.19.00.00	-- Other	10%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
72.26	72 25.30.00.00	- Other, not further worked than hot-rolled, in coils	10%	12.5%				0%	kg	
	72 25.40.00.00	- Other, not further worked than hot-rolled, not in coils	10%	12.5%				0%	kg	
	72 25.50.00.00	- Other, not further worked than cold-rolled (cold-reduced)	10%	12.5%				0%	kg	
		- Other :								
	72 25.91.00.00	-- Electrolytically plated or coated with zinc	10%	12.5%				0%	kg	
	72 25.92.00.00	-- Otherwise plated or coated with zinc	10%	12.5%				0%	kg	
	72 25.99.00.00	-- Other	10%	12.5%				0%	kg	
		Flat-rolled products of other alloy steel, of a width of less than 600 mm.								
		- Of silicon-electrical steel :								
		72 26.11.00.00	-- Grain-oriented	10%	12.5%				0%	kg
72.27	72 26.19.00.00	-- Other	10%	12.5%				0%	kg	
	72 26.20.00.00	- Of high speed steel	10%	12.5%				0%	kg	
		- Other :								
	72 26.91.00.00	-- Not further worked than hot-rolled	10%	12.5%				0%	kg	
	72 26.92.00.00	-- Not further worked than cold-rolled (cold-reduced)	10%	12.5%				0%	kg	
	72 26.99.00.00	-- Other	10%	12.5%				0%	kg	
		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.								
		72 27.10.00.00	- Of high speed steel	20%	12.5%				0%	kg
		72 27.20.00.00	- Of silico-manganese steel	20%	12.5%				0%	kg
		72 27.90.00.00	- Other	20%	12.5%				0%	kg

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Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	72 28.10.00.00	- Bars and rods, of high speed steel	20%	12.5%				0%	kg
	72 28.20.00.00	- Bars and rods, of silico-manganese steel	20%	12.5%				0%	kg
	72 28.30.00.00	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	20%	12.5%				0%	kg
	72 28.40.00.00	- Other bars and rods, not further worked than forged	20%	12.5%				0%	kg
	72 28.50.00.00	- Other bars and rods, not further worked than cold-formed or cold-finished	20%	12.5%				0%	kg
	72 28.60.00.00	- Other bars and rods	20%	12.5%				0%	kg
	72 28.70.00.00	- Angles, shapes and sections	20%	12.5%				0%	kg
	72 28.80.00.00	- Hollow drill bars and rods	20%	12.5%				0%	kg
72.29		Wire of other alloy steel.							
	72 29.20.00.00	- Of silico-manganese steel	10%	12.5%				0%	kg
	72 29.90.00.00	- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in these sub-headings under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	73 01.10.00.00	- Sheet piling	10%	12.5%				0%	kg
	73 01.20.00.00	- Angles, shapes and sections	10%	12.5%				0%	kg
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.							
	73 02.10.00.00	- Rails	0%	0%				0%	kg
	73 02.30.00.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0%	0%				0%	kg
	73 02.40.00.00	- Fish-plates and sole plates	0%	0%				0%	kg
	73 02.90.00.00	- Other	0%	0%				0%	kg
73.03		Tubes, pipes and hollow profiles, of cast iron.							
	73 03.00.10.00	- Of the kind used for supplies under pressure	10%	12.5%				0%	kg
	73 03.00.90.00	- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
	73 04.11.00.00	-- Of stainless steel	10%	12.5%				0%	kg
	73 04.19.00.00	-- Other	10%	12.5%				0%	kg
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :							
	73 04.22.00.00	-- Drill pipe of stainless steel	10%	12.5%				0%	kg
	73 04.23.00.00	-- Other drill pipe	10%	12.5%				0%	kg
	73 04.24.00.00	-- Other, of stainless steel	10%	12.5%				0%	kg
	73 04.29.00.00	-- Other	10%	12.5%				0%	kg
		- Other, of circular cross-section, of iron or non-alloy steel :							
		-- Cold-drawn or cold-rolled (cold-reduced) :							
	73 04.31.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 04.31.20.00	--- Of a kind used for the manufacture of bicycles and motor-cycles frames	10%	12.5%				0%	kg
	73 04.31.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	73 04.39.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 04.39.20.00	--- Of a kind used for the manufacture of bicycles and motor-cycles frames	10%	12.5%				0%	kg
73 04.39.90.00	--- Other	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.05		- Other, of circular cross-section, of stainless steel :							
		-- Cold-drawn or cold-rolled (cold-reduced) :							
	73 04.41.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 04.41.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	73 04.49.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 04.49.90.00	--- Other	10%	12.5%				0%	kg
		- Other, of circular cross-section, of other alloy steel :							
		-- Cold-drawn or cold-rolled (cold-reduced) :							
	73 04.51.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 04.51.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	73 04.59.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 04.59.90.00	--- Other	10%	12.5%				0%	kg
	73 04.90.00.00	- Other	10%	12.5%				0%	kg
	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 :								
	73 05.11.00.00	-- Longitudinally submerged arc welded	10%	12.5%				0%	kg
	73 05.12.00.00	-- Other, longitudinally welded	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.06	73 05.19.00.00	-- Other	10%	12.5%				0%	kg
	73 05.20.00.00	- Casing of a kind used in drilling for oil or gas	10%	12.5%				0%	kg
		- Other, welded :							
		-- Longitudinally welded :							
	73 05.31.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 05.31.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	73 05.39.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 05.39.90.00	--- Other	10%	12.5%				0%	kg
		- Other :							
	73 05.90.10.00	-- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 05.90.90.00	-- Other	10%	12.5%				0%	kg
		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 :							
	73 06.11.00.00	-- Welded, of stainless steel	10%	12.5%				0%	kg
	73 06.19.00.00	-- Other	10%	12.5%				0%	kg
	- Casing and tubing of a kind used in drilling for oil or gas :								
73 06.21.00.00	-- Welded, of stainless steel	10%	12.5%				0%	kg	
73 06.29.00.00	-- Other	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.07		- Other, welded, of circular cross-section, of iron or non-alloy steel :							
	73 06.30.10.00	-- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 06.30.90.00	-- Other	10%	12.5%				0%	kg
		- Other, welded, of circular cross-section, of stainless steel :							
	73 06.40.10.00	-- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 06.40.90.00	-- Other	10%	12.5%				0%	kg
		- Other, welded, of circular cross-section, of other alloy steel :							
	73 06.50.10.00	-- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
	73 06.50.90.00	-- Other	10%	12.5%				0%	kg
		- Other, welded, of non-circular cross-section :							
	73 06.61.00.00	-- Of square or rectangular cross-section	10%	12.5%				0%	kg
	73 06.69.00.00	-- Of other non-circular cross-section	10%	12.5%				0%	kg
	73 06.90.00.00	- Other	10%	12.5%				0%	kg
		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.							
		- Cast fittings :							
		-- Of non-malleable cast iron:							
	73 07.11.10.00	--- Of a kind used for supplies under pressure	10%	12.5%				0%	kg
73 07.11.90.00	--- Other	10%	12.5%				0%	kg	
73 07.19.00.00	-- Other	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.08		- Other, of stainless steel :							
	73 07.21.00.00	-- Flanges	10%	12.5%				0%	kg
	73 07.22.00.00	-- Threaded elbows, bends and sleeves	10%	12.5%				0%	kg
	73 07.23.00.00	-- Butt welding fittings	10%	12.5%				0%	kg
	73 07.29.00.00	-- Other	10%	12.5%				0%	kg
		- Other :							
	73 07.91.00.00	-- Flanges	10%	12.5%				0%	kg
	73 07.92.00.00	-- Threaded elbows, bends and sleeves	10%	12.5%				0%	kg
	73 07.93.00.00	-- Butt welding fittings	10%	12.5%				0%	kg
	73 07.99.00.00	-- Other	10%	12.5%				0%	kg
		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures of iron or steel.							
	73 08.10.00.00	- Bridges and bridge-sections	10%	12.5%				0%	kg
		- Towers and lattice masts :							
	73 08.20.10.00	-- Of a kind used for the transportation of electricity	10%	12.5%				0%	kg
	73 08.20.90.00	-- Other	10%	12.5%				0%	kg
	73 08.30.00.00	- Doors, windows and their frames and thresholds for doors	20%	12.5%				0%	u
	73 08.40.00.00	- Equipment for scaffolding, shuttering, propping or pitpropping	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.09	73 08.90.10.00	- Other : -- Poles with or without lighting fittings of a height equal to or greater than 8 m	10%	12.5%				0%	kg
	73 08.90.91.00	-- Other : --- Metallic pipes	10%	12.5%				0%	kg
	73 08.90.99.00	--- Other	10%	12.5%				0%	kg
		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.							
73.10	73 09.00.10.00	- Reservoirs, tanks, tubs of a minimum capacity of 50,000 l	10%	12.5%				0%	kg
	73 09.00.90.00	- Other	10%	12.5%				0%	kg
		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.							
73.11	73 10.10.00.00	- Of a capacity of 50 l or more - Of a capacity of less than 50 l :	10%	12.5%				0%	kg
	73 10.21.00.00	-- Cans which are to be closed by soldering or crimping	10%	12.5%				0%	kg
	73 10.29.00.00	-- Other	10%	12.5%				0%	kg
	73 11.00.00.00	Containers for compressed or liquefied gas, of iron or steel.	10%	12.5%				0%	kg
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.							

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.13	73 12.10.10.00	- Stranded wire, ropes and cables : -- Stranded wire and cables for bicycles and motor-cycles -- Other :	10%	12.5%				0%	kg
	73 12.10.91.00	--- Other galvanized steel cable for electricity	10%	12.5%				0%	kg
	73 12.10.99.00	--- Other	10%	12.5%				0%	kg
	73 12.90.00.00	- Other	10%	12.5%				0%	kg
	73 13.00.00.00	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.	10%	12.5%				0%	kg
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.							
		- Woven cloth :							
	73 14.12.00.00	-- Endless bands for machinery, of stainless steel	10%	12.5%				0%	kg
	73 14.14.00.00	-- Other woven cloth, of stainless steel	10%	12.5%				0%	kg
	73 14.19.00.00	-- Other	10%	12.5%				0%	kg
	73 14.20.00.00	- 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 cm² or more - Other grill, netting and fencing, welded at the intersection :	20%	12.5%				0%	kg
	73 14.31.00.00	-- Plated or coated with zinc	20%	12.5%				0%	kg
	73 14.39.00.00	-- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.15		- Other cloth, grill, netting and fencing :							
	73 14.41.00.00	-- Plated or coated with zinc	20%	12.5%				0%	kg
	73 14.42.00.00	-- Coated with plastics	20%	12.5%				0%	kg
	73 14.49.00.00	-- Other	20%	12.5%				0%	kg
	73 14.50.00.00	- Expanded metal	20%	12.5%				0%	kg
		Chain and parts thereof, of iron or steel.							
		- Articulated link chain and parts thereof :							
		-- Roller chain :							
	73 15.11.10.00	--- For bicycles and motor-cycles	10%	12.5%				0%	kg
	73 15.11.90.00	--- Other	10%	12.5%				0%	kg
	73 15.12.00.00	-- Other chain	10%	12.5%				0%	kg
		-- Parts :							
	73 15.19.10.00	--- Shackles	10%	12.5%				0%	kg
	73 15.19.90.00	--- Other	10%	12.5%				0%	kg
	73 15.20.00.00	- Skid chain	10%	12.5%				0%	kg
		- Other chain :							
	73 15.81.00.00	-- Stud-link	10%	12.5%				0%	kg
	73 15.82.00.00	-- Other, welded link	10%	12.5%				0%	kg
	73 15.89.00.00	-- Other	10%	12.5%				0%	kg
73.16	73 15.90.00.00	- Other parts	10%	12.5%				0%	kg
	73 16.00.00.00	Anchors, grapnels and parts thereof, of iron or steel.	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.							
	73 17.00.10.00	- Nails and corrugated nails	20%	12.5%				0%	kg
	73 17.00.90.00	- Other	10%	12.5%				0%	kg
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 :							
	73 18.11.00.00	-- Coach screws	10%	12.5%				0%	kg
	73 18.12.00.00	-- Other wood screws	10%	12.5%				0%	kg
	73 18.13.00.00	-- Screw hooks and screw rings	10%	12.5%				0%	kg
	73 18.14.00.00	-- Self-tapping screws	10%	12.5%				0%	kg
	73 18.15.00.00	-- Other screws and bolts, whether or not with their nuts or washers	10%	12.5%				0%	kg
	73 18.16.00.00	-- Nuts	10%	12.5%				0%	kg
	73 18.19.00.00	-- Other	10%	12.5%				0%	kg
		- Non-threaded articles :							
	73 18.21.00.00	-- Spring washers and other lock washers	10%	12.5%				0%	kg
	73 18.22.00.00	-- Other washers	10%	12.5%				0%	kg
	73 18.23.00.00	-- Rivets	10%	12.5%				0%	kg
	73 18.24.00.00	-- Cotters and cotter-pins	10%	12.5%				0%	kg
	73 18.29.00.00	-- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos 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.							
	73 19.40.00.00	- Safety pins and other pins	20%	12.5%				0%	kg
	73 19.90.00.00	- Other	20%	12.5%				0%	kg
73.20		Springs and leaves for springs, of iron or steel.							
	73 20.10.00.00	- Leaf-springs and leaves therefor	10%	12.5%				0%	kg
	73 20.20.00.00	- Helical springs	10%	12.5%				0%	kg
	73 20.90.00.00	- Other	10%	12.5%				0%	kg
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 :							
		--- With a maximum of two burners:							
	73 21.11.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	73 21.11.19.00	---- Other	10%	12.5%				0%	u
		--- Other:							
	73 21.11.91.00	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	73 21.11.99.00	---- Other	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.22		-- For liquid fuel :							
	73 21.12.10.00	--- With a maximum of two burners	10%	12.5%				0%	u
	73 21.12.90.00	--- Other	10%	12.5%				0%	u
	73 21.19.00.00	-- Other, including appliances for solid fuel	10%	12.5%				0%	u
		- Other appliances :							
	73 21.81.00.00	-- For gas fuel or for both gas and other fuels	10%	12.5%				0%	u
	73 21.82.00.00	-- For liquid fuel	10%	12.5%				0%	u
	73 21.89.00.00	-- Other, including appliances for solid fuel	10%	12.5%				0%	u
	73 21.90.00.00	- Parts	10%	12.5%				0%	kg
		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.							
73.23		- Radiators and parts thereof :							
	73 22.11.00.00	-- Of cast iron	10%	12.5%				0%	kg
	73 22.19.00.00	-- Other	10%	12.5%				0%	kg
	73 22.90.00.00	- Other	10%	12.5%				0%	kg
		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.							
	73 23.10.00.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.24		- Other :							
	73 23.91.00.00	-- Of cast iron, not enamelled	20%	12.5%				0%	kg
	73 23.92.00.00	-- Of cast iron, enamelled	20%	12.5%				0%	kg
	73 23.93.00.00	-- Of stainless steel	20%	12.5%				0%	kg
	73 23.94.00.00	-- Of iron (other than cast iron) or steel, enamelled	20%	12.5%				0%	kg
		-- Other :							
	73 23.99.10.00	--- Galvanised articles	20%	12.5%				0%	kg
	73 23.99.90.00	--- Other	20%	12.5%				0%	kg
		Sanitary ware and parts thereof, of iron or steel.							
	73 24.10.00.00	- Sinks and wash basins, of stainless steel	10%	12.5%				0%	u
73.25		- Baths :							
	73 24.21.00.00	-- Of cast iron, whether or not enamelled	10%	12.5%				0%	u
	73 24.29.00.00	-- Other	10%	12.5%				0%	u
		- Other, including parts :							
	73 24.90.10.00	-- Enamelled	10%	12.5%				0%	u
	73 24.90.20.00	-- Galvanized articles	10%	12.5%				0%	u
	73 24.90.90.00	-- Other	10%	12.5%				0%	u
		Other cast articles of iron or steel.							
	73 25.10.00.00	- Of non-malleable cast iron	20%	12.5%				0%	kg
		- Other :							
	73 25.91.00.00	-- Grinding balls and similar articles for mills	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
73.26		-- Other :							
	73 25.99.10.00	--- Accessories for electrical installations	20%	12.5%				0%	kg
	73 25.99.90.00	--- Other	20%	12.5%				0%	kg
		Other articles of iron or steel.							
		- Forged or stamped, but not further worked :							
	73 26.11.00.00	-- Grinding balls and similar articles for mills	20%	12.5%				0%	kg
	73 26.19.00.00	-- Other	20%	12.5%				0%	kg
		- Articles of iron or steel wire :							
	73 26.20.10.00	-- Monofilament rods for tyres	20%	12.5%				0%	kg
	73 26.20.90.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	73 26.90.10.00	-- Accessories for the transmission of electrical energy	20%	12.5%				0%	kg
73 26.90.90.00	-- Other	20%	12.5%				0%	kg	

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
74.01	74 01.00.00.00	Copper mattes; cement copper (precipitated copper).	10%	12.5%				0%	kg
74.02	74 02.00.00.00	Unrefined copper; copper anodes for electrolytic refining.	10%	12.5%				0%	kg
74.03		Refined copper and copper alloys, unwrought.							
		- Refined copper :							
	74 03.11.00.00	-- Cathodes and sections of cathodes	10%	12.5%				0%	kg
	74 03.12.00.00	-- Wire-bars	10%	12.5%				0%	kg
	74 03.13.00.00	-- Billets	10%	12.5%				0%	kg
	74 03.19.00.00	-- Other	10%	12.5%				0%	kg
		- Copper alloys :							
	74 03.21.00.00	-- Copper-zinc base alloys (brass)	10%	12.5%				0%	kg
	74 03.22.00.00	-- Copper-tin base alloys (bronze)	10%	12.5%				0%	kg
	74 03.29.00.00	-- Other copper alloys (other than master alloys of heading 74.05)	10%	12.5%				0%	kg
74.04	74 04.00.00.00	Copper waste and scrap.	20%	12.5%				0%	kg
74.05	74 05.00.00.00	Master alloys of copper.	10%	12.5%				0%	kg
74.06(*)		Copper powders and flakes.							
	74 06.10.00.00	- Powders of non-lamellar structure	10%	12.5%				0%	kg
	74 06.20.00.00	- Powders of lamellar structure; flakes	10%	12.5%				0%	kg
74.07		Copper bars, rods and profiles.							
	74 07.10.00.00	- Of refined copper	10%	12.5%				0%	kg
		- Of copper alloys :							
	74 07.21.00.00	-- Of copper-zinc base alloys (brass)	10%	12.5%				0%	kg
	74 07.29.00.00	-- Other	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for these commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
74.08		Copper wire.							
		- Of refined copper :							
	74 08.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 6 mm	10%	12.5%				0%	kg
	74 08.19.00.00	-- Other	10%	12.5%				0%	kg
		- Of copper alloys :							
	74 08.21.00.00	-- Of copper-zinc base alloys (brass)	10%	12.5%				0%	kg
	74 08.22.00.00	-- Of copper-nickel base alloys (cupro - nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	12.5%				0%	kg
74.09	74 08.29.00.00	-- Other	10%	12.5%				0%	kg
		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.							
		- Of refined copper :							
	74 09.11.00.00	-- In coils	10%	12.5%				0%	kg
	74 09.19.00.00	-- Other	10%	12.5%				0%	kg
		- Of copper-zinc base alloys (brass):							
	74 09.21.00.00	-- In coils	10%	12.5%				0%	kg
	74 09.29.00.00	-- Other	10%	12.5%				0%	kg
		- Of copper-tin base alloys (bronze):							
	74 09.31.00.00	-- In coils	10%	12.5%				0%	kg
	74 09.39.00.00	-- Other	10%	12.5%				0%	kg
	74 09.40.00.00	- Of copper-nickel base alloys (cupro - nickel) or copper-nickel-zinc base alloys (nickel silver)	10%	12.5%				0%	kg
	74 09.90.00.00	- Of other copper alloys	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.							
		- Not backed :							
	74 10.11.00.00	-- Of refined copper	10%	12.5%				0%	kg
	74 10.12.00.00	-- Of copper alloys	10%	12.5%				0%	kg
		- Backed :							
	74 10.21.00.00	-- Of refined copper	10%	12.5%				0%	kg
	74 10.22.00.00	-- Of copper alloys	10%	12.5%				0%	kg
74.11		Copper tubes and pipes.							
	74 11.10.00.00	- Of refined copper	10%	12.5%				0%	kg
		- Of copper alloys :							
	74 11.21.00.00	-- Of copper-zinc base alloys (brass)	10%	12.5%				0%	kg
	74 11.22.00.00	-- Of copper-nickel base alloys (cupro -nickel) or copper-nickel - zinc base alloys (nickel silver)	10%	12.5%				0%	kg
	74 11.29.00.00	-- Other	10%	12.5%				0%	kg
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).							
	74 12.10.00.00	- Of refined copper	10%	12.5%				0%	kg
	74 12.20.00.00	- Of copper alloys	10%	12.5%				0%	kg
74.13	74 13.00.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	10%	12.5%				0%	kg
[74.14]									

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	74 15.10.00.00	- Nails and tacks, drawing pins, staples and similar articles	10%	12.5%				0%	kg
		- Other articles, not threaded :							
	74 15.21.00.00	-- Washers (including spring washers)	10%	12.5%				0%	kg
	74 15.29.00.00	-- Other	10%	12.5%				0%	kg
		- Other threaded articles :							
	74 15.33.00.00	-- Screws; bolts and nuts	10%	12.5%				0%	kg
	74 15.39.00.00	-- Other	10%	12.5%				0%	kg
[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.							
	74 18.10.00.00	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20%	12.5%				0%	kg
	74 18.20.00.00	- Sanitary ware and parts thereof	10%	12.5%				0%	kg
74.19		Other articles of copper.							
	74 19.10.00.00	- Chain and parts thereof	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Other :							
	74 19.91.00.00	-- Cast, moulded, stamped or forged, but not further worked	20%	12.5%				0%	kg
		-- Other :							
	74 19.99.10.00	--- Reservoirs, tanks and other containers	20%	12.5%				0%	kg
	74 19.99.20.00	--- Accessories for the transmission of electrical energy	20%	12.5%				0%	kg
	74 19.99.90.00	--- Other	20%	12.5%				0%	kg

Nickel and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Nickel, not alloyed**

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

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

TABLE - Other elements

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

(b) **Nickel alloys**

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

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.							
	75 01.10.00.00	- Nickel mattes	10%	12.5%				0%	kg
	75 01.20.00.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	10%	12.5%				0%	kg
75.02		Unwrought nickel.							
	75 02.10.00.00	- Nickel, not alloyed	10%	12.5%				0%	kg
	75 02.20.00.00	- Nickel alloys	10%	12.5%				0%	kg
75.03(*)	75 03.00.00.00	Nickel waste and scrap.	20%	12.5%				0%	kg
75.04(*)	75 04.00.00.00	Nickel powders and flakes.	10%	12.5%				0%	kg
75.05		Nickel bars, rods, profiles and wire.							
		- Bars, rods and profiles :							
	75 05.11.00.00	-- Of nickel, not alloyed	10%	12.5%				0%	kg
	75 05.12.00.00	-- Of nickel alloys	10%	12.5%				0%	kg
		- Wire :							
	75 05.21.00.00	-- Of nickel, not alloyed	10%	12.5%				0%	kg
	75 05.22.00.00	-- Of nickel alloys	10%	12.5%				0%	kg
75.06		Nickel plates, sheets, strip and foil.							
	75 06.10.00.00	- Of nickel, not alloyed	10%	12.5%				0%	kg
	75 06.20.00.00	- Of nickel alloys	10%	12.5%				0%	kg
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).							
		- Tubes and pipes :							
	75 07.11.00.00	-- Of nickel, not alloyed	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in these sub-headings under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
75.08	75 07.12.00.00	-- Of nickel alloys	10%	12.5%				0%	kg
	75 07.20.00.00	- Tube or pipe fittings	10%	12.5%				0%	kg
		Other articles of nickel.							
	75 08.10.00.00	- Cloth, grill and netting, of nickel wire	20%	12.5%				0%	kg
		- Other :							
	75 08.90.10.00	-- Frames for textile design	20%	12.5%				0%	kg
	75 08.90.90.00	-- Other	20%	12.5%				0%	kg

Aluminium and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

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

(e) **Tubes and pipes**

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

Subheading Notes.

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

(a) **Aluminium, not alloyed**

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

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn. ⁽²⁾ Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) **Aluminium alloys**

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
76.01		Unwrought aluminium.							
	76 01.10.00.00	- Aluminium, not alloyed	10%	12.5%				0%	kg
	76 01.20.00.00	- Aluminium alloys	10%	12.5%				0%	kg
76.02(*)	76 02.00.00.00	Aluminium waste and scrap.	20%	12.5%				0%	kg
76.03(*)		Aluminium powders and flakes.							
	76 03.10.00.00	- Powders of non-lamellar structure	10%	12.5%				0%	kg
	76 03.20.00.00	- Powders of lamellar structure; flakes	10%	12.5%				0%	kg
76.04		Aluminium bars, rods and profiles.							
	76 04.10.00.00	- Of aluminium, not alloyed	10%	12.5%				0%	kg
		- Of aluminium alloys :							
	76 04.21.00.00	-- Hollow profiles	10%	12.5%				0%	kg
	76 04.29.00.00	-- Other	10%	12.5%				0%	kg
76.05		Aluminium wire.							
		- Of aluminium, not alloyed :							
	76 05.11.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10%	12.5%				0%	kg
	76 05.19.00.00	-- Other	10%	12.5%				0%	kg
		- Of aluminium alloys :							
	76 05.21.00.00	-- Of which the maximum cross-sectional dimension exceeds 7 mm	10%	12.5%				0%	kg
	76 05.29.00.00	-- Other	10%	12.5%				0%	kg
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.							
		- Rectangular (including square) :							
		-- Of aluminium, not alloyed :							
	76 06.11.10.00	--- Corrugated	20%	12.5%				0%	kg
	76 06.11.90.00	--- Other	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in these sub-headings under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
76.07		-- Of aluminium alloys :							
	76 06.12.10.00	--- Corrugated	20%	12.5%				0%	kg
	76 06.12.90.00	--- Other	20%	12.5%				0%	kg
		- Other :							
		-- Of aluminium, not alloyed :							
	76 06.91.10.00	--- Corrugated	20%	12.5%				0%	kg
		--- Other :							
	76 06.91.91.00	---- Painted, coated or varnished	20%	12.5%				0%	kg
	76 06.91.99.00	---- Other	20%	12.5%				0%	kg
		-- Of aluminium alloys :							
	76 06.92.10.00	--- Corrugated	20%	12.5%				0%	kg
		--- Other :							
	76 06.92.91.00	---- Painted, coated or varnished	20%	12.5%				0%	kg
	76 06.92.99.00	---- Other	20%	12.5%				0%	kg
		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 :							
	76 07.11.00.00	-- Rolled but not further worked	10%	12.5%				0%	kg
		-- Other :							
76 07.19.10.00	--- Printed	10%	12.5%				0%	kg	
76 07.19.90.00	--- Other	10%	12.5%				0%	kg	
	- Backed :								
76 07.20.10.00	-- Printed	10%	12.5%				0%	kg	
76 07.20.90.00	-- Other	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
76.08		Aluminium tubes and pipes.							
	76 08.10.00.00	- Of aluminium, not alloyed	10%	12.5%				0%	kg
	76 08.20.00.00	- Of aluminium alloys	10%	12.5%				0%	kg
76.09	76 09.00.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	12.5%				0%	kg
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.							
	76 10.10.00.00	- Doors, windows and their frames and thresholds for doors	20%	12.5%				0%	u
	76 10.90.00.00	- Other	20%	12.5%				0%	kg
76.11	76 11.00.00.00	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.	20%	12.5%				0%	kg
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.							
	76 12.10.00.00	- Collapsible tubular containers	10%	12.5%				0%	kg
		- Other :							
	76 12.90.10.00	-- Cans	10%	12.5%				0%	kg
	76 12.90.90.00	-- Other	10%	12.5%				0%	kg
76.13	76 13.00.00.00	Aluminium containers for compressed or liquefied gas.	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.							
	76 14.10.00.00	- With steel core	20%	12.5%				0%	kg
		- Other :							
	76 14.90.10.00	-- Aluminium neutral conductors with lead waterproof casing	20%	12.5%				0%	kg
	76 14.90.90.00	-- Other	20%	12.5%				0%	kg
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.							
		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like :							
	76 15.10.10.00	-- Pot scourers and scouring or polishing pads, gloves and the like	20%	12.5%				0%	kg
	76 15.10.90.00	-- Other	20%	12.5%				0%	kg
	76 15.20.00.00	- Sanitary ware and parts thereof	10%	12.5%				0%	kg
76.16		Other articles of aluminium							
	76 16.10.00.00	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10%	12.5%				0%	kg
		- Other :							
	76 16.91.00.00	-- Cloth, grill, netting and fencing, of aluminium wire	20%	12.5%				0%	kg
		-- Other :							
	76 16.99.10.00	--- Accessories for the transmission of electrical energy	20%	12.5%				0%	kg
	76 16.99.90.00	--- Other	20%	12.5%				0%	kg

Chapter 77

*(Reserved for possible future use in the
Harmonized System)*

Chapter 78
(*)
Lead and articles thereof

Note.

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

(a) **Bars and rods**

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

(b) **Profiles**

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

(c) **Wire**

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

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

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

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

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

(e) **Tubes and pipes**

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

Subheading Note.

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

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

TABLE - Other elements

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

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
78.01		Unwrought lead.							
	78 01.10.00.00	- Refined lead	10%	12.5%				0%	kg
		- Other :							
	78 01.91.00.00	-- Containing by weight antimony as the principal other element	10%	12.5%				0%	kg
	78 01.99.00.00	-- Other	10%	12.5%				0%	kg
78.02	78 02.00.00.00	Lead waste and scrap.	20%	12.5%				0%	kg
[78.03]									
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.							
		- Plates, sheets, strip and foil :							
	78 04.11.00.00	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	10%	12.5%				0%	kg
	78 04.19.00.00	-- Other	10%	12.5%				0%	kg
	78 04.20.00.00	- Powders and flakes	10%	12.5%				0%	kg
[78.05]									
78.06		Other articles of lead.							
	78 06.00.10.00	- Lead bars, rods, profiles and wire	10%	12.5%				0%	kg
	78 06.00.20.00	- Lead weight for fishing nets	0%	0%				0%	kg
	78 06.00.90.00	- Other	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Zinc and articles thereof

Note.

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

(a) Bars and rods

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

(b) Profiles

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

(c) Wire

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

(d) Plates, sheets, strip and foil

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

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

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

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

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
79.01		Unwrought zinc.							
	79 01.11.00.00	- Zinc, not alloyed : -- Containing by weight 99.99% or more of zinc	10%	12.5%				0%	kg
	79 01.12.00.00	-- Containing by weight less than 99.99% of zinc	10%	12.5%				0%	kg
	79 01.20.00.00	- Zinc alloys	10%	12.5%				0%	kg
79.02(*)	79 02.00.00.00	Zinc waste and scrap.	20%	12.5%				0%	kg
79.03(*)		Zinc dust, powders and flakes.							
	79 03.10.00.00	- Zinc dust	10%	12.5%				0%	kg
	79 03.90.00.00	- Other	10%	12.5%				0%	kg
79.04	79 04.00.00.00	Zinc bars, rods, profiles and wire.	10%	12.5%				0%	kg
79.05	79 05.00.00.00	Zinc plates, sheets, strip and foil.	10%	12.5%				0%	kg
[79.06]									
79.07		Other articles of zinc.							
	79 07.00.10.00	- Articles of zinc other than squares or rectangle (zinc pastilles)	20%	12.5%				0%	kg
	79 07.00.90.00	- Other	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in these subheadings under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention.

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 shall be equal to or greater than the limit specified in the foregoing table.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
80.01		Unwrought tin.							
	80 01.10.00.00	- Tin, not alloyed	10%	12.5%				0%	kg
	80 01.20.00.00	- Tin alloys	10%	12.5%				0%	kg
80.02(*)	80 02.00.00.00	Tin waste and scrap.	20%	12.5%				0%	kg
80.03	80 03.00.00.00	Tin bars, rods, profiles and wire.	10%	12.5%				0%	kg
[80.04]									
[80.05]									
[80.06]									
80.07	80 07.00.00.0	Other articles of tin.	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in these subheadings under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

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 (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.							
	81 01.10.00.00	- Powders - Other :	10%	12.5%				0%	kg
	81 01.94.00.00	-- Unwrought tungsten, including bars and rods obtained simply by sintering	10%	12.5%				0%	kg
	81 01.96.00.00	-- Wire	10%	12.5%				0%	kg
	81 01.97.00.00	-- Waste and scrap - Other :	20%	12.5%				0%	kg
	81 01.99.10.00	--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10%	12.5%				0%	kg
	81 01.99.90.00	--- Other	20%	12.5%				0%	kg
81.02		Molybdenum and articles thereof, including waste and scrap.							
	81 02.10.00.00	- Powders - Other :	10%	12.5%				0%	kg
	81 02.94.00.00	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	10%	12.5%				0%	kg
	81 02.95.00.00	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	10%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
81.03	81 02.96.00.00	-- Wire	10%	12.5%				0%	kg
	81 02.97.00.00	-- Waste and scrap	20%	12.5%				0%	kg
	81 02.99.00.00	-- Other	10%	12.5%				0%	kg
81.04		Tantalum and articles thereof, including waste and scrap.							
	81 03.20.00.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	10%	12.5%				0%	kg
	81 03.30.00.00	- Waste and scrap	20%	12.5%				0%	kg
	81 03.90.00.00	- Other	20%	12.5%				0%	kg
		Magnesium and articles thereof, including waste and scrap.							
		- Unwrought magnesium :							
81.05	81 04.11.00.00	-- Containing at least 99.8% by weight of magnesium	10%	12.5%				0%	kg
	81 04.19.00.00	-- Other	10%	12.5%				0%	kg
	81 04.20.00.00	- Waste and scrap	20%	12.5%				0%	kg
	81 04.30.00.00	- Rasplings, turnings and granules, graded according to size; powders	10%	12.5%				0%	kg
	81 04.90.00.00	- Other	20%	12.5%				0%	kg
		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.							
	81 05.20.00.00	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	10%	12.5%				0%	kg
	8105.30.00.00	- Waste and scrap	20%	12.5%				0%	kg
	81 05.90.00.00	- Other	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
81.06	81 06.00.00.00	Bismuth and articles thereof, including waste and scrap.	20%	12.5%				0%	kg
81.07		Cadmium and articles thereof, including waste and scrap.							
	81 07.20.00.00	- Unwrought cadmium; powders	10%	12.5%				0%	kg
	81 07.30.00.00	- Waste and scrap	20%	12.5%				0%	kg
	81 07.90.00.00	- Other	20%	12.5%				0%	kg
81.08		Titanium and articles thereof, including waste and scrap.							
	81 08.20.00.00	- Unwrought titanium; powders	10%	12.5%				0%	kg
	81 08.30.00.00	- Waste and scrap	20%	12.5%				0%	kg
	81 08.90.00.00	- Other	20%	12.5%				0%	kg
81.09		Zirconium and articles thereof, including waste and scrap.							
	81 09.20.00.00	- Unwrought zirconium; powders	10%	12.5%				0%	kg
	81 09.30.00.00	- Waste and scrap	20%	12.5%				0%	kg
	81 09.90.00.00	- Other	20%	12.5%				0%	kg
81.10		Antimony and articles thereof, including waste and scrap.						0%	kg
	81 10.10.00.00	- Unwrought antimony; powders	10%	12.5%				0%	kg
	81 10.20.00.00	- Waste and Scrap	20%	12.5%				0%	kg
	81 10.90.00.00	- Other	20%	12.5%				0%	kg
81.11	81 11.00.00.00	Manganese and articles thereof, including waste and scrap.	20%	12.5%				0%	kg

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.							
		- Beryllium :							
	81 12.12.00.00	-- Unwrought; powders	10%	12.5%				0%	kg
	81 12.13.00.00	-- Waste and scrap	20%	12.5%				0%	kg
	81 12.19.00.00	-- Other	20%	12.5%				0%	kg
		- Chromium :							
	81 12.21.00.00	-- Unwrought; powders	10%	12.5%				0%	kg
	81 12.22.00.00	-- Waste and scrap	20%	12.5%				0%	kg
	81 12.29.00.00	-- Other	20%	12.5%				0%	kg
		- Thallium :							
	81 12.51.00.00	-- Unwrought; powders	10%	12.5%				0%	kg
	81 12.52.00.00	-- Waste and scrap	20%	12.5%				0%	kg
	81 12.59.00.00	-- Other	20%	12.5%				0%	kg
		- Other :							
	81 12.92.00.00	-- Unwrought; waste and scrap; powders	20%	12.5%				0%	kg
	81 12.99.00.00	-- Other	20%	12.5%				0%	kg
81 13.00.00.00	Cermets and articles thereof, including waste and scrap.	20%	12.5%				0%	kg	

(*) A permit is required from the Environmental Protection Agency for all commodities in this Chapter under the Environmental Protection Act, 1994 (Act 490) and the Rotterdam Convention, Stockholm Convention or the Chemical Weapons Convention as the case may be.

Chapter 82

**Tools, implements, cutlery, spoons
and forks, of base metal; parts thereof
of base metal**

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :

- (a) Base metal;
- (b) Metal carbides or cermets;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

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

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

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

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
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.							
	82 01.10.10.00	-- Blank spades and shovels	10%	12.5%				0%	kg
	82 01.10.90.00	-- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
82.02		- Mattocks, picks, hoes and rakes :							
	82 01.30.10.00	-- Blank mattocks, picks, hoes and rakes	10%	12.5%				0%	kg
	82 01.30.90.00	-- Other	10%	12.5%				0%	kg
		- Axes, bill hooks and similar hewing tools :							
	(*) 82 01.40.10.00	-- Blank matchets	10%	12.5%				0%	kg
	(*) 82 01.40.20.00	-- Blank axes, bill hooks and other hewing tools	10%	12.5%				0%	kg
	82 01.40.90.00	-- Other	10%	12.5%				0%	kg
		- Secateurs and similar one-handed pruners and shears (including poultry shears) :							
	82 01.50.10.00	-- Blank secateurs and similar one-handed pruners and shears (including poultry shears)	10%	12.5%				0%	kg
	82 01.50.90.00	-- Other	10%	12.5%				0%	kg
		- Hedge shears, two-handed pruning shears and similar two-handed shears :							
	82 01.60.10.00	-- Blank hedge shears, two-handed pruning shears and similar two-handed shears	10%	12.5%				0%	kg
	82 01.60.90.00	-- Other	10%	12.5%				0%	kg
		- Other hand tools of a kind used in agriculture, horticulture or forestry :							
	82 01.90.10.00	-- Other blanks of hand tools of a kind used in agriculture, horticulture or forestry	10%	12.5%				0%	kg
	82 01.90.90.00	-- Other	10%	12.5%				0%	kg
	Hand-saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).								
	82 02.10.00.00	- Hand saws	10%	12.5%				0%	kg

(*) Matchets are hewing tools and not cutlasses which are weapons fall under heading 93.07.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
82.03	82 02.20.00.00	- Band saw blades	0%	12.5%				0%	kg
		- Circular saw blades (including slitting or slotting saw blades):							
	82 02.31.00.00	-- With working part of steel	0%	12.5%				0%	kg
	82 02.39.00.00	-- Other, including parts	0%	12.5%				0%	kg
	82 02.40.00.00	- Chain saw blades	10%	12.5%				0%	kg
		- Other saw blades :							
	82 02.91.00.00	-- Straight saw blades, for working metal	0%	12.5%				0%	kg
	82 02.99.00.00	-- Other	0%	0%				0%	kg
		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.							
82.04	82 03.10.00.00	- Files, rasps and similar tools	10%	12.5%				0%	kg
	82 03.20.00.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	12.5%				0%	kg
	82 03.30.00.00	- Metal cutting shears and similar tools	10%	12.5%				0%	kg
	82 03.40.00.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10%	12.5%				0%	kg
		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 :							
	82 04.11.00.00	-- Non-adjustable	10%	12.5%				0%	kg
	82 04.12.00.00	-- Adjustable	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
82.05	82 04.20.00.00	- Interchangeable spanner sockets, with or without handles	10%	12.5%				0%	kg
		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.							
	82 05.10.00.00	- Drilling, threading or tapping tools	10%	12.5%				0%	kg
	82 05.20.00.00	- Hammers and sledge hammers	10%	12.5%				0%	kg
	82 05.30.00.00	- Planes, chisels, gouges and similar cutting tools for working wood	10%	12.5%				0%	kg
	82 05.40.00.00	- Screwdrivers	10%	12.5%				0%	kg
		- Other hand tools (including glaziers' diamonds) :							
		-- Household tools :							
	82 05.51.10.00	--- Pressing irons, non-electric	10%	12.5%				0%	kg
	82 05.51.90.00	--- Other	10%	12.5%				0%	kg
	82 05.59.00.00	-- Other	10%	12.5%				0%	kg
	82 05.60.00.00	- Blow lamps	10%	12.5%				0%	kg
	82 05.70.00.00	- Vices, clamps and the like	10%	12.5%				0%	kg
	82 05.90.00.00	- Other, including sets of articles of two or more subheadings of this heading	10%	12.5%				0%	kg
82.06	82 06.00.00.00	Tools of two or more of the headings 82.02 to 82.05 put up in sets for retail sale.	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	82 07.13.00.00	-- With working part of cermets	5%	12.5%				0%	kg
	82 07.19.00.00	-- Other, including parts	5%	12.5%				0%	kg
	82 07.20.00.00	- Dies for drawing or extruding metal	5%	12.5%				0%	kg
	82 07.30.00.00	- Tools for pressing, stamping or punching	5%	12.5%				0%	kg
	82 07.40.00.00	- Tools for tapping or threading	5%	12.5%				0%	kg
	82 07.50.00.00	- Tools for drilling, other than for rock drilling	5%	12.5%				0%	kg
	82 07.60.00.00	- Tools for boring or broaching	5%	12.5%				0%	kg
	82 07.70.00.00	- Tools for milling	5%	12.5%				0%	kg
	82 07.80.00.00	- Tools for turning	5%	12.5%				0%	kg
	82 07.90.00.00	- Other interchangeable tools	5%	12.5%				0%	kg
	82.08		Knives and cutting blades, for machines or for mechanical appliances.						
82 08.10.00.00		- For metal working	5%	12.5%				0%	kg
82 08.20.00.00		- For wood working	5%	12.5%				0%	kg
82 08.30.00.00		- For kitchen appliances or for machines used by the food industry	5%	12.5%				0%	kg
82 08.40.00.00		- For agricultural, horticultural or forestry machines	0%	12.5%				0%	kg
82 08.90.00.00		- Other	5%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
82.09	82 09.00.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	0%	12.5%				0%	kg
82.10	82 10.00.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	20%	12.5%				0%	kg
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.							
(*)	82 11.10.00.00	- Sets of assorted articles - Other :	20%	12.5%				0%	u
(*)	82 11.91.00.00	-- Table knives having fixed blades	20%	12.5%				0%	u
(*)	82 11.92.00.00	-- Other knives having fixed blades	20%	12.5%				0%	u
(*)	82 11.93.00.00	-- Knives having other than fixed blades	20%	12.5%				0%	u
	82 11.94.00.00	-- Blades	20%	12.5%				0%	kg
	82 11.95.00.00	-- Handles of base metal	20%	12.5%				0%	kg
82.12		Razors and razor blades (including razor blade blanks in strips).							
	82 12.10.00.00	- Razors	20%	12.5%				0%	u
	82 12.20.00.00	- Safety razor blades, including razor blade blanks in strips - Other parts :	20%	12.5%				0%	u
	82 12.90.10.00	-- Razor heads for industries	20%	12.5%				0%	kg
	82 12.90.90.00	-- Other	20%	12.5%				0%	kg
82.13	82 13.00.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	20%	12.5%				0%	kg

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
82.14 (*1)		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).							
	82 14.10.00.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20%	12.5%				0%	kg
	82 14.20.00.00	- Manicure or pedicure sets and instruments (including nail files)	20%	12.5%				0%	kg
	82 14.90.00.00	- Other	20%	12.5%				0%	kg
82.15 (*1)		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.							
	82 15.10.00.00	- Sets of assorted articles containing at least one article plated with precious metal	20%	12.5%				0%	kg
	82 15.20.00.00	- Other sets of assorted articles	20%	12.5%				0%	kg
		- Other :							
	82 15.91.00.00	-- Plated with precious metal	20%	12.5%				0%	kg
	82 15.99.00.00	-- Other	20%	12.5%				0%	kg

(*1) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Chapter 83

Miscellaneous articles of base metal

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	83 01.10.00.00	- Padlocks	10%	12.5%				0%	kg
	83 01.20.00.00	- Locks of a kind used for motor vehicles	10%	12.5%				0%	kg
	83 01.30.00.00	- Locks of a kind used for furniture	10%	12.5%				0%	kg
	83 01.40.00.00	- Other locks	10%	12.5%				0%	kg
	83 01.50.00.00	- Clasps and frames with clasps, incorporating locks	10%	12.5%				0%	kg
	83 01.60.00.00	- Parts	10%	12.5%				0%	kg
	83 01.70.00.00	- Keys presented separately	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.							
	83 02.10.00.00	- Hinges	10%	12.5%				0%	kg
	83 02.20.00.00	- Castors	10%	12.5%				0%	kg
	83 02.30.00.00	- Other mountings, fittings and similar articles suitable for motor vehicles	10%	12.5%				0%	kg
		- Other mountings, fittings and similar articles :							
	83 02.41.00.00	-- Suitable for buildings	10%	12.5%				0%	kg
	83 02.42.00.00	-- Other, suitable for furniture	10%	12.5%				0%	kg
	83 02.49.00.00	-- Other	10%	12.5%				0%	kg
	83 02.50.00.00	- Hat-racks, hat-pegs, brackets and similar fixtures	10%	12.5%				0%	kg
	83 02.60.00.00	- Automatic door closers	10%	12.5%				0%	kg
83.03	83 03.00.00.00	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.	20%	12.5%				0%	kg
83.04	83 04.00.00.00	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.	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	83 05.10.00.00	- Fittings for loose-leaf binders or files	20%	12.5%				0%	kg
	83 05.20.00.00	- Staples in strips	20%	12.5%				0%	kg
	83 05.90.00.00	- Other, including parts	20%	12.5%				0%	kg
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.							
	83 06.10.00.00	- Bells, gongs and the like	20%	12.5%				0%	kg
		- Statuettes and other ornaments :							
	83 06.21.00.00	-- Plated with precious metal	20%	12.5%				0%	kg
	83 06.29.00.00	-- Other	20%	12.5%				0%	kg
	83 06.30.00.00	- Photograph, picture or similar frames; mirrors	20%	12.5%				0%	kg
83.07		Flexible tubing of base metal, with or without fittings.							
		- Of iron or steel :							
	83 07.10.10.00	-- Cable sheaths	20%	12.5%				0%	kg
	83 07.10.90.00	-- Other	20%	12.5%				0%	kg
	83 07.90.00.00	- Of other base metal	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	83 08.10.00.00	- Hooks, eyes and eyelets	10%	12.5%				0%	kg
	83 08.20.00.00	- Tubular or bifurcated rivets	10%	12.5%				0%	kg
	83 08.90.00.00	- Other, including parts	10%	12.5%				0%	kg
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.							
		- Crown corks :							
(*)	83 09.10.10.00	-- Of the kind used in pharmaceutical industry	0%	12.5%				0%	kg
	83 09.10.90.00	-- Other	20%	12.5%				0%	kg
		- Other :							
(*)	83 09.90.10.00	-- Of the kind used in pharmaceutical industry	0%	12.5%				0%	kg
	83 09.90.90.00	-- Other	10%	12.5%				0%	kg
83.10	83 10.00.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	20%	12.5%				0%	kg

(*) Registered pharmaceutical industry

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
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.							
	83 11.10.00.00	- Coated electrodes of base metal, for electric arc-welding	20%	12.5%				0%	kg
	83 11.20.00.00	- Cored wire of base metal, for electric arc- welding	20%	12.5%				0%	kg
	83 11.30.00.00	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	20%	12.5%				0%	kg
	83 11.90.00.00	- Other	20%	12.5%				0%	kg

Section XVI

**MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, AND PARTS
AND ACCESSORIES OF SUCH ARTICLES**

Notes.

1.- This Section does not cover :

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (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); or
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Millstones, grindstones or other articles of Chapter 68;
- (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
- (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
- (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
- (e) Vacuum cleaners of heading 85.08;
- (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
- (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover :

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover :

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (c) Office machinery of heading 84.72.

Heading 84.24 does not cover :

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machine (heading 84.56).

3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :

- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
- (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :

- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

- (ii) Being freely programmed in accordance with the requirements of the user;
- (iii) Performing arithmetical computations specified by the user; and
- (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above :

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loud speakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.
Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any

heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading

84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from

metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purpose 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) Note 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. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits; and
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86

are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.							
	84 01.10.00.00	- Nuclear reactors	0%	0%				0%	kg
	84 01.20.00.00	- Machinery and apparatus for isotopic separation, and parts thereof	0%	0%				0%	kg
(*)	84 01.30.00.00	- Fuel elements (cartridges), non-irradiated	0%	0%				0%	giF/S (*)
	84 01.40.00.00	- Parts of nuclear reactors	0%	0%				0%	kg
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 :							
	84 02.11.00.00	-- Watertube boilers with a steam production exceeding 45 t per hour	0%	0%				0%	kg
	84 02.12.00.00	-- Watertube boilers with a steam production not exceeding 45 t per hour	0%	0%				0%	kg
	84 02.19.00.00	-- Other vapour generating boilers, including hybrid boilers	0%	0%				0%	kg
	84 02.20.00.00	- Super-heated water boilers	0%	0%				0%	kg
	84 02.90.00.00	- Parts	0%	0%				0%	kg
84.03		Central heating boilers other than those of heading 84.02.							
	84 03.10.00.00	- Boilers	0%	0%				0%	u
	84 03.90.00.00	- Parts	0%	0%				0%	kg

(*) A permit is required from the Radiation Protection Board of the Ghana Atomic Energy Commission Act 2000, (Act 588).

(**) giF/S means gram of fissile isotopes

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.							
	84 04.10.00.00	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	0%	0%				0%	kg
	84 04.20.00.00	- Condensers for steam or other vapour power units	0%	0%				0%	kg
	84 04.90.00.00	- Parts	0%	0%				0%	kg
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.							
	84 05.10.00.00	- 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	0%	0%				0%	kg
	84 05.90.00.00	- Parts	0%	0%				0%	kg
84.06		Steam turbines and other vapour turbines.							
	84 06.10.00.00	- Turbines for marine propulsion	0%	0%				0%	u
		- Other turbines :							
	84 06.81.00.00	-- Of an output exceeding 40 MW	0%	0%				0%	u
	84 06.82.00.00	-- Of an output not exceeding 40 MW	0%	0%				0%	u
	84 06.90.00.00	- Parts	0%	0%				0%	kg
84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.							
	84 07.10.00.00	- Aircraft engines	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.08	84 07.21.00.00	- Marine propulsion engines : -- Outboard motors	0%	0%				0%	u
	84 07.29.00.00	-- Other	0%	0%				0%	u
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :							
		-- Of a cylinder capacity not exceeding 50 cc :							
	84 07.31.10.00	--- For the assembling industry	10%	12.5%				0%	u
	84 07.31.90.00	--- Other	10%	12.5%				0%	u
		-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :							
	84 07.32.10.00	--- For the assembling industry	10%	12.5%				0%	u
	84 07.32.90.00	--- Other	10%	12.5%				0%	u
	84 07.33.00.00	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10%	12.5%				0%	u
	84 07.34.00.00	-- Of a cylinder capacity exceeding 1,000 cc	10%	12.5%				0%	u
	84 07.90.00.00	- Other engines	10%	12.5%				0%	u
		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).							
84.09	84 08.10.00.00	- Marine propulsion engines	0%	0%				0%	u
	84 08.20.00.00	- Engines of a kind used for the propulsion of vehicles of Chapter 87	10%	12.5%				0%	u
		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.							
	84 09.10.00.00	- For aircraft engines	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.10	84 09.91.00.00	- Other : -- Suitable for use solely or principally with spark-ignition internal combustion piston engines	10%	12.5%				0%	kg
	84 09.99.00.00	-- Other Hydraulic turbines, water wheels, and regulators therefor.	10%	12.5%				0%	kg
		- Hydraulic turbines and water wheels :							
	84 10.11.00.00	-- Of a power not exceeding 1,000 kW	0%	0%				0%	u
	84 10.12.00.00	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0%	0%				0%	u
84.11	84 10.13.00.00	-- Of a power exceeding 10,000 kW	0%	0%				0%	u
	84 10.90.00.00	- Parts, including regulators Turbo-jets, turbo-propellers and other gas turbines.	0%	0%				0%	kg
		- Turbo-jets :							
	84 11.11.00.00	-- Of a thrust not exceeding 25 kN	0%	0%				0%	u
	84 11.12.00.00	-- Of a thrust exceeding 25 kN	0%	0%				0%	u
		- Turbo-propellers :							
	84 11.21.00.00	-- Of a power not exceeding 1,100 kW	0%	0%				0%	u
	84 11.22.00.00	-- Of a power exceeding 1,100 kW	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.12	84 11.81.00.00	- Other gas turbines : -- Of a power not exceeding 5,000 kW	0%	0%				0%	u
	84 11.82.00.00	-- Of a power exceeding 5,000 kW	0%	0%				0%	u
		- Parts :							
	84 11.91.00.00	-- Of turbo-jets or turbo-propellers	0%	0%				0%	kg
	84 11.99.00.00	-- Other	0%	0%				0%	kg
		Other engines and motors.							
	84 12.10.00.00	- Reaction engines other than turbo-jets	0%	0%				0%	u
		- Hydraulic power engines and motors :							
	84 12.21.00.00	-- Linear acting (cylinders)	0%	0%				0%	u
	84 12.29.00.00	-- Other	0%	0%				0%	u
84.13		- Pneumatic power engines and motors :							
	84 12.31.00.00	-- Linear acting (cylinders)	0%	0%				0%	u
	84 12.39.00.00	-- Other	0%	0%				0%	u
	84 12.80.00.00	- Other	0%	0%				0%	u
	84 12.90.00.00	- Parts	0%	0%				0%	kg
		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.							
		- Pumps fitted or designed to be fitted with a measuring device:							
	84 13.11.00.00	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.14	84 13.19.00.00	-- Other	0%	12.5%				0%	u
	84 13.20.00.00	- Hand pumps, other than those of subheading 8413.11 or 8413.19	0%	12.5%				0%	u
	84 13.30.00.00	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	12.5%				0%	u
	84 13.40.00.00	- Concrete pumps	0%	12.5%				0%	u
	84 13.50.00.00	- Other reciprocating positive displacement pumps	0%	12.5%				0%	u
	84 13.60.00.00	- Other rotary positive displacement pumps	0%	12.5%				0%	u
	84 13.70.00.00	- Other centrifugal pumps	0%	12.5%				0%	u
		- Other pumps; liquid elevators :							
	84 13.81.00.00	-- Pumps	0%	12.5%				0%	u
	84 13.82.00.00	-- Liquid elevators	0%	12.5%				0%	u
		- Parts :							
		-- Of pumps :							
	84 13.91.10.00	--- For motor vehicles	10%	12.5%				0%	kg
	84 13.91.20.00	--- Of hand pumps	0%	12.5%				0%	kg
	84 13.91.90.00	--- Other	10%	12.5%				0%	kg
	84 13.92.00.00	-- Of liquid elevators	0%	12.5%				0%	kg
	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.								
	84 14.10.00.00	- Vacuum pumps	0%	12.5%				0%	u

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
84.15	84 14.20.10.00	- Hand- or foot-operated air pumps : -- For the inflation of tyres	10%	12.5%				0%	u
	84 14.20.90.00	-- Other	10%	12.5%				0%	u
		- Compressors of a kind used in refrigerating equipment :							
	84 14.30.10.00	-- For the assembling industry	10%	12.5%				0%	u
	84 14.30.90.00	-- Other	10%	12.5%				0%	u
	84 14.40.00.00	- Air compressors mounted on a wheeled chassis for towing	0%	12.5%				0%	u
		- Fans :							
	84 14.51.00.00	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	10%	12.5%				0%	u
	84 14.59.00.00	-- Other	0%	12.5%				0%	u
	84 14.60.00.00	- Hoods having a maximum horizontal side not exceeding 120 cm	0%	12.5%				0%	u
		- Other :							
	84 14.80.10.00	-- Industrial air compressors	0%	12.5%				0%	u
	84 14.80.90.00	-- Other	10%	12.5%				0%	u
		- Parts :							
	84 14.90.10.00	-- Of subheading 8414.20.10 to 8414.51	10%	12.5%				0%	kg
	84 14.90.90.00	-- Other	0%	12.5%				0%	kg
		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.							
	- Window or wall types, self-contained or “split system” :								

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.16	84 15.10.10.00	-- Presented completely knock down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	u
	84 15.10.90.00	-- Other	20%	12.5%				0%	u
	84 15.20.00.00	- Of a kind used for persons, in motor vehicles - Other :	20%	12.5%				0%	u
	84 15.81.00.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pump)	20%	12.5%				0%	u
	84 15.82.00.00	-- Other, incorporating a refrigerating unit	20%	12.5%				0%	u
	84 15.83.00.00	-- Not incorporating a refrigerating unit - Parts :	20%	12.5%				0%	u
	84 15.90.10.00	-- For the assembling industry	10%	12.5%				0%	kg
	84 15.90.90.00	-- Other	20%	12.5%				0%	kg
		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.							
	84 16.10.00.00	- Furnace burners for liquid fuel	0%	0%				0%	kg
	84 16.20.00.00	- Other furnace burners, including combination burners	0%	0%				0%	kg
	84 16.30.00.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0%	0%				0%	kg
	84 16.90.00.00	- Parts	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.							
	84 17.10.00.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0%	0%				0%	u
	84 17.20.00.00	- Bakery ovens, including biscuits ovens	0%	0%				0%	u
	84 17.80.00.00	- Other	0%	0%				0%	u
	84 17.90.00.00	- Parts	0%	0%				0%	kg
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.							
		- Combined refrigerator-freezers, fitted with separate external doors :							
	84 18.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	84 18.10.90.00	-- Other	10%	12.5%				0%	u
		- Refrigerators, household type :							
		-- Compression-type :							
	84 18.21.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	84 18.21.90.00	--- Other	10%	12.5%				0%	u
		-- Other :							
	84 18.29.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	84 18.29.90.00	--- Other	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Freezers of the chest type, not exceeding 800 l capacity :							
	84 18.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	84 18.30.90.00	-- Other	10%	12.5%				0%	u
		- Freezers of the upright type, not exceeding 900 l capacity :							
	84 18.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	84 18.40.90.00	-- Other	10%	12.5%				0%	u
		- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :							
	84 18.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	84 18.50.90.00	-- Other	10%	12.5%				0%	u
		- Other refrigerating or freezing equipment; heat pumps :							
	84 18.61.00.00	-- Heat pumps other than air conditioning machines of heading 84.15	10%	12.5%				0%	u
	84 18.69.00.00	-- Other	10%	12.5%				0%	kg
		- Parts :							
	84 18.91.00.00	-- Furniture designed to receive refrigerating or freezing equipment	10%	12.5%				0%	kg
	84 18.99.00.00	-- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. - Instantaneous or storage water heaters, non-electric :							
	84 19.11.00.00	-- Instantaneous gas water heaters	20%	12.5%				0%	u
		-- Other :							
	84 19.19.10.00	--- Solar water-heaters	10%	12.5%				0%	u
	84 19.19.90.00	--- Other	20%	12.5%				0%	u
	84 19.20.00.00	- Medical, surgical or laboratory sterilisers	10%	0%				0%	u
		- Dryers :							
	84 19.31.00.00	-- For agricultural products	0%	0%				0%	u
	84 19.32.00.00	-- For wood, paper pulp, paper or paperboard	0%	0%				0%	u
	84 19.39.00.00	-- Other	0%	0%				0%	u
	84 19.40.00.00	- Distilling or rectifying plant	0%	0%				0%	u
	84 19.50.00.00	- Heat exchange units	0%	0%				0%	u
	84 19.60.00.00	- Machinery for liquefying air or other gases	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.20	84 19.81.00.00	- Other machinery, plant and equipment: -- For making hot drinks or for cooking or heating food	0%	0%				0%	u
	84 19.89.00.00	-- Other	0%	0%				0%	u
	84 19.90.00.00	- Parts	0%	0%				0%	kg
		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.							
84.21	84 20.10.00.00	- Calendering or other rolling machines - Parts :	0%	0%				0%	u
	84 20.91.00.00	-- Cylinders	0%	0%				0%	kg
	84 20.99.00.00	-- Other	0%	0%				0%	kg
		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.							
		- Centrifuges, including centrifugal dryers :							
	84 21.11.00.00	-- Cream separators	0%	0%				0%	u
	84 21.12.00.00	-- Clothes-dryers	0%	0%				0%	u
	84 21.19.00.00	-- Other	0%	0%				0%	u
		- Filtering or purifying machinery and apparatus for liquids :							
		-- For filtering or purifying water :							
	84 21.21.10.00	--- Domestic type	0%	0%				0%	u
	84 21.21.90.00	--- Other	0%	0%				0%	u
		-- For filtering or purifying beverages other than water :							
	84 21.22.10.00	--- Domestic type	0%	0%				0%	u
	84 21.22.90.00	--- Other	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.22	84 21.23.00.00	-- Oil or petrol-filters for internal combustion engines	10%	12.5%				0%	u
	84 21.29.00.00	-- Other	0%	0%				0%	u
		- Filtering or purifying machinery and apparatus for gases :							
	84 21.31.00.00	-- Intake air filters for internal combustion engines	10%	12.5%				0%	u
		-- Other :							
	84 21.39.10.00	--- "Filter dryers" for refrigerators and freezers	10%	12.5%				0%	u
	84 21.39.90.00	--- Other	0%	0%				0%	u
		- Parts :							
	84 21.91.00.00	-- Of centrifuges, including centrifugal dryers	0%	0%				0%	kg
	84 21.99.00.00	-- Other	0%	0%				0%	kg
		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 :							
	84 22.11.00.00	-- Of the household type	20%	12.5%				0%	u
	84 22.19.00.00	-- Other	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.23	84 22.20.00.00	- Machinery for cleaning or drying bottles or other containers	0%	0%				0%	u
	84 22.30.00.00	- 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	0%	0%				0%	u
	84 22.40.00.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0%	0%				0%	u
	84 22.90.00.00	- Parts	0%	0%				0%	kg
		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.							
	84 23.10.00.00	- Personal weighing machines, including baby scales; household scales	20%	12.5%				0%	u
	84 23.20.00.00	- Scales for continuous weighing of goods on conveyors	0%	0%				0%	u
	84 23.30.00.00	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	0%	12.5%				0%	u
		- Other weighing machinery :							
	84 23.81.00.00	-- Having a maximum weighing capacity not exceeding 30 kg	10%	12.5%				0%	u
	84 23.82.00.00	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	10%	12.5%				0%	u
	84 23.89.00.00	-- Other	10%	12.5%				0%	u
	84 23.90.00.00	- Weighing machine weights of all kinds; parts of weighing machinery	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	84 24.10.00.00	- Fire extinguishers, whether or not charged	0%	12.5%				0%	u
	84 24.20.00.00	- Spray guns and similar appliances	0%	12.5%				0%	u
	84 24.30.00.00	- Steam or sand blasting machines and similar jet projecting machines	0%	12.5%				0%	u
		- Other appliances :							
		-- Agricultural or horticultural :							
	84 24.81.10.00	--- Appliances for spraying insecticides, fungicides, herbicides and the like	0%	0%				0%	u
	84 24.81.20.00	--- Water sprinkling appliances	0%	0%				0%	u
	84 24.81.90.00	--- Other	0%	0%				0%	u
	84 24.89.00.00	-- Other	10%	12.5%				0%	u
84 24.90.00.00	- Parts	10%	12.5%				0%	kg	
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 :							
	84 25.11.00.00	-- Powered by electric motor	0%	0%				0%	u
	84 25.19.00.00	-- Other	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.26	84 25.31.00.00	- Winches; capstans: -- Powered by electric motor	0%	0%				0%	u
	84 25.39.00.00	-- Other	0%	0%				0%	u
		- Jacks; hoists of a kind used for raising vehicles :							
	84 25.41.00.00	-- Built-in jacking systems of a type used in garages	0%	0%				0%	u
	84 25.42.00.00	-- Other jacks and hoists, hydraulic	0%	0%				0%	u
	84 25.49.00.00	-- Other	0%	0%				0%	u
		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 :							
	84 26.11.00.00	-- Overhead travelling cranes on fixed support	0%	0%				0%	u
	84 26.12.00.00	-- Mobile lifting frames on tyres and straddle carriers	0%	0%				0%	u
	84 26.19.00.00	-- Other	0%	0%				0%	u
	84 26.20.00.00	- Tower cranes	0%	0%				0%	u
	84 26.30.00.00	- Portal or pedestal jib cranes	0%	0%				0%	u
		- Other machinery, self-propelled :							
	84 26.41.00.00	-- On tyres	0%	0%				0%	u
	84 26.49.00.00	-- Other	0%	0%				0%	u
		- Other machinery :							
	84 26.91.00.00	-- Designed for mounting on road vehicles	0%	0%				0%	u
	84 26.99.00.00	-- Other	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.							
	84 27.10.00.00	- Self-propelled trucks powered by an electric motor	0%	0%				0%	u
	84 27.20.00.00	- Other self-propelled trucks	0%	0%				0%	u
	84 27.90.00.00	- Other trucks	0%	0%				0%	u
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).							
	84 28.10.00.00	- Lifts and skip hoists	0%	0%				0%	u
	84 28.20.00.00	- Pneumatic elevators and conveyors	0%	0%				0%	u
		- Other continuous-action elevators and conveyors, for goods or materials :							
	84 28.31.00.00	-- Specially designed for underground use	0%	0%				0%	u
	84 28.32.00.00	-- Other, bucket type	0%	0%				0%	u
	84 28.33.00.00	-- Other, belt type	0%	0%				0%	u
	84 28.39.00.00	-- Other	0%	0%				0%	u
	84 28.40.00.00	- Escalators and moving walkways	0%	0%				0%	u
	84 28.60.00.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0%	0%				0%	u
	84 28.90.00.00	- Other machinery	0%	0%				0%	u
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.							
		- Bulldozers and angledozers :							
	84 29.11.00.00	-- Track laying	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.30	84 29.19.00.00	-- Other	0%	0%				0%	u
	84 29.20.00.00	- Graders and levellers	0%	0%				0%	u
	84 29.30.00.00	- Scrapers	0%	0%				0%	u
	84 29.40.00.00	- Tamping machines and road rollers	0%	0%				0%	u
		- Mechanical shovels, excavators and shovel loaders :							
	84 29.51.00.00	-- Front-end shovel loaders	0%	0%				0%	u
	84 29.52.00.00	-- Machinery with a 360° revolving superstructure	0%	0%				0%	u
	84 29.59.00.00	-- Other	0%	0%				0%	u
		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.							
	84 30.10.00.00	- Pile-drivers and pile-extractors	0%	0%				0%	u
	84 30.20.00.00	- Snow-ploughs and snow-blowers	20%	12.5%				0%	u
		- Coal or rock cutters and tunnelling machinery :							
	84 30.31.00.00	-- Self-propelled	0%	0%				0%	u
	84 30.39.00.00	-- Other	0%	0%				0%	u
		- Other boring or sinking machinery :							
	84 30.41.00.00	-- Self-propelled	0%	0%				0%	u
84 30.49.00.00	-- Other	0%	0%				0%	u	
84 30.50.00.00	- Other machinery, self-propelled	0%	0%				0%	u	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.31	84 30.61.00.00	- Other machinery, not self-propelled : -- Tamping or compacting machinery	0%	0%				0%	u
	84 30.69.00.00	-- Other	0%	0%				0%	u
		Parts suitable for use solely or principally with the machinery of heading 84.25 to 84.30.							
	84 31.10.00.00	- Of machinery of heading 84.25	0%	0%				0%	kg
	84 31.20.00.00	- Of machinery of heading 84.27	0%	0%				0%	kg
		- Of machinery of heading 84.28:							
	84 31.31.00.00	-- Of lifts, skip hoists or escalators	0%	0%				0%	kg
	84 31.39.00.00	-- Other	0%	0%				0%	kg
		- Of machinery of heading 84.26, 84.29 or 84.30 :							
	84 31.41.00.00	-- Buckets, shovels, grabs and grips	0%	0%				0%	kg
	84 31.42.00.00	-- Bulldozer or angledozer blades	0%	0%				0%	kg
	84 31.43.00.00	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0%	0%				0%	kg
84.32	84 31.49.00.00	-- Other	0%	0%				0%	kg
		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.							
	84 32.10.00.00	- Ploughs	0%	0%				0%	u
		- Harrows, scarifiers, cultivators, weeders and hoes :							
	84 32.21.00.00	-- Disc harrows	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.33	84 32.29.00.00	-- Other	0%	0%				0%	u
	84 32.30.00.00	- Seeders, planters and transplanters	0%	0%				0%	u
	84 32.40.00.00	- Manure spreaders and fertiliser distributors	0%	0%				0%	u
	84 32.80.00.00	- Other machinery	0%	0%				0%	u
	84 32.90.00.00	- Parts	0%	0%				0%	kg
		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 :							
	84 33.11.00.00	-- Powered, with the cutting device rotating in a horizontal plane	0%	0%				0%	u
	84 33.19.00.00	-- Other	0%	0%				0%	u
	84 33.20.00.00	- Other mowers, including cutter bars for tractor mounting	0%	0%				0%	u
	84 33.30.00.00	- Other haymaking machinery	0%	0%				0%	u
	84 33.40.00.00	- Straw or fodder balers, including pick-up balers	0%	0%				0%	u
		- Other harvesting machinery; threshing machinery :							
	84 33.51.00.00	-- Combine harvester-threshers	0%	0%				0%	u
	84 33.52.00.00	-- Other threshing machinery	0%	0%				0%	u
	84 33.53.00.00	-- Root or tuber harvesting machines	0%	0%				0%	u
	84 33.59.00.00	-- Other	0%	0%				0%	u
	84 33.60.00.00	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	0%	0%				0%	u
	84 33.90.00.00	- Parts	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.34		Milking machines and dairy machinery.							
	84 34.10.00.00	- Milking machines	0%	0%				0%	u
	84 34.20.00.00	- Dairy machinery	0%	0%				0%	u
	84 34.90.00.00	- Parts	0%	0%				0%	kg
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.							
	84 35.10.00.00	- Machinery	0%	0%				0%	u
	84 35.90.00.00	- Parts	0%	0%				0%	kg
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.							
	84 36.10.00.00	- Machinery for preparing animal feeding stuffs	0%	0%				0%	u
		- Poultry-keeping machinery; poultry incubators and brooders :							
	84 36.21.00.00	-- Poultry incubators and brooders	0%	0%				0%	u
	84 36.29.00.00	-- Other	0%	0%				0%	u
	84 36.80.00.00	- Other machinery	0%	0%				0%	u
		- Parts :							
	84 36.91.00.00	-- Of poultry-keeping machinery or poultry incubators and brooders	0%	0%				0%	kg
	84 36.99.00.00	-- Other	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.							
	84 37.10.00.00	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	0%	0%				0%	u
	84 37.80.00.00	- Other machinery	0%	0%				0%	u
	84 37.90.00.00	- Parts	0%	0%				0%	kg
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.							
	84 38.10.00.00	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	0%	0%				0%	u
	84 38.20.00.00	- Machinery for the manufacture of confectionery, cocoa or chocolate	0%	0%				0%	u
	84 38.30.00.00	- Machinery for sugar manufacture	0%	0%				0%	u
	84 38.40.00.00	- Brewery machinery	0%	0%				0%	u
	84 38.50.00.00	- Machinery for the preparation of meat or poultry	0%	0%				0%	u
	84 38.60.00.00	- Machinery for the preparation of fruits, nuts or vegetables	0%	0%				0%	u
	84 38.80.00.00	- Other machinery	0%	0%				0%	u
	84 38.90.00.00	- Parts	0%	0%				0%	kg
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.							

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.40	84 39.10.00.00	- Machinery for making pulp of fibrous cellulosic material	0%	0%				0%	u
	84 39.20.00.00	- Machinery for making paper or paperboard	0%	0%				0%	u
	84 39.30.00.00	- Machinery for finishing paper or paperboard	0%	0%				0%	u
		- Parts :							
	84 39.91.00.00	-- Of machinery for making pulp of fibrous cellulosic material	0%	0%				0%	kg
	84 39.99.00.00	-- Other	0%	0%				0%	kg
84.41		Book-binding machinery, including book-sewing machines.							
	84 40.10.00.00	- Machinery	0%	0%				0%	u
	84 40.90.00.00	- Parts	0%	0%				0%	kg
		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.							
	84 41.10.00.00	- Cutting machines	0%	0%				0%	u
	84 41.20.00.00	- Machines for making bags, sacks or envelopes	0%	0%				0%	u
	84 41.30.00.00	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0%	0%				0%	u
	84 41.40.00.00	- Machines for moulding articles in paper pulp, paper or paperboard	0%	0%				0%	u
	84 41.80.00.00	- Other machinery	0%	0%				0%	u
	84 41.90.00.00	- Parts	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).							
	84 42.30.00.00	- Machinery, apparatus and equipment	0%	0%				0%	u
	84 42.40.00.00	- Parts of the foregoing machinery, apparatus or equipment	0%	0%				0%	kg
	84 42.50.00.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0%	0%				0%	kg
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 :							
	84 43.11.00.00	-- Offset printing machinery, reel-fed	0%	0%				0%	u
	84 43.12.00.00	-- 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)	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	84 43.13.00.00	-- Other offset printing machinery	0%	0%				0%	u
	84 43.14.00.00	-- Letterpress printing machinery, reel fed, excluding flexographic printing	0%	0%				0%	u
	84 43.15.00.00	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	0%	0%				0%	u
	84 43.16.00.00	-- Flexographic printing machinery	0%	0%				0%	u
	84 43.17.00.00	-- Gravure printing machinery	0%	0%				0%	u
	84 43.19.00.00	-- Other	0%	0%				0%	u
		- Other printers, copying machines and facsimile machines, whether or not combined :							
		-- 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 a network:							
	84 43.31.10.00	--- In cooperating copying functions	10%	12.5%				0%	u
	84 43.31.90.00	--- Other	10%	12.5%				0%	u
		-- Other, capable of connecting to an automatic data processing machine or to a network :							
	84 43.32.10.00	--- Copying machines	10%	12.5%				0%	u
		--- Other :							
	84 43.32.90.10	---- Computer printers (Desk top)	0%	12.5%				0%	u
	84 43.32.90.90	---- Other	10%	12.5%				0%	u
		-- Other :							
	84 43.39.10.00	--- Copying machines	10%	12.5%				0%	u
	84 43.39.90.00	--- Other	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.44	84 43.91.00.00	- 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	0%	0%				0%	kg
	84 43.99.00.10	-- Other : --- Parts and accessories of computer printers of subheading 8443.32.90.10	0%	12.5%				0%	kg
	84 43.99.00.90	--- Other	10%	12.5%				0%	kg
	84 44.00.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	0%	0%				0%	u
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 :							
	84 45.11.00.00	-- Carding machines	0%	0%				0%	u
	84 45 12.00.00	-- Combing machines	0%	0%				0%	u
	84 45.13.00.00	-- Drawing or roving machines	0%	0%				0%	u
	84 45.19.00.00	-- Other	0%	0%				0%	u
	84 45.20.00.00	- Textile spinning machines	0%	0%				0%	u
	84 45.30.00.00	- Textile doubling or twisting machines	0%	0%				0%	u
	84 45.40.00.00	- Textile winding (including weft-winding) or reeling machines	0%	0%				0%	u
	84 45.90.00.00	- Other	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.46		Weaving machines (looms).							
	84 46.10.00.00	- For weaving fabrics of a width not exceeding 30 cm	0%	0%				0%	u
		- For weaving fabrics of a width exceeding 30 cm, shuttle type :							
	84 46.21.00.00	-- Power looms	0%	0%				0%	u
	84 46.29.00.00	-- Other	0%	0%				0%	u
	84 46.30.00.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0%	0%				0%	u
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 :							
	84 47.11.00.00	-- With cylinder diameter not exceeding 165 mm	0%	0%				0%	u
	84 47.12.00.00	-- With cylinder diameter exceeding 165 mm	0%	0%				0%	U
	84 47.20.00.00	- Flat knitting machines; stitch-bonding machines	0%	0%				0%	u
	84 47.90.00.00	- Other	0%	0%				0%	u
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).							

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :							
	84 48.11.00.00	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0%	0%				0%	kg
	84 48.19.00.00	-- Other	0%	0%				0%	kg
	84 48.20.00.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0%	0%				0%	kg
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :							
	84 48.31.00.00	-- Card clothing	0%	0%				0%	kg
	84 48.32.00.00	-- Of machines for preparing textile fibres, other than card clothing	0%	0%				0%	kg
	84 48.33.00.00	-- Spindles, spindle flyers, spinning rings and ring travellers	0%	0%				0%	kg
	84 48.39.00.00	-- Other	0%	0%				0%	kg
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :							
	84 48.42.00.00	-- Reeds for looms, healds and heald- frames	0%	0%				0%	kg
	84 48.49.00.00	-- Other	0%	0%				0%	kg
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :							
	84 48.51.00.00	-- Sinkers, needles and other articles used in forming stitches	0%	0%				0%	kg
	84 48.59.00.00	-- Other	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.49	84 49.00.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	0%	0%				0%	kg
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 :							
	84 50.11.00.00	-- Fully-automatic machines	20%	12.5%				0%	u
	84 50.12.00.00	-- Other machines, with built-in centrifugal drier	20%	12.5%				0%	u
	84 50.19.00.00	-- Other	20%	12.5%				0%	u
	84 50.20.00.00	- Machines, each of a dry linen capacity exceeding 10 kg	20%	12.5%				0%	u
	84 50.90.00.00	- Parts	20%	12.5%				0%	kg
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.							
	84 51.10.00.00	- Dry-cleaning machines - Drying machines :	0%	0%				0%	u
	84 51.21.00.00	-- Each of a dry linen capacity not exceeding 10 kg	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.52	84 51.29.00.00	-- Other	0%	0%				0%	u
	84 51.30.00.00	- Ironing machines and presses (including fusing presses)	0%	0%				0%	u
	84 51.40.00.00	- Washing, bleaching or dyeing machines	0%	0%				0%	u
	84 51.50.00.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0%	0%				0%	u
	84 51.80.00.00	- Other machinery	0%	0%				0%	u
	84 51.90.00.00	- Parts	0%	0%				0%	kg
		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.							
	84 52.10.00.00	- Sewing machines of the household type	10%	12.5%				0%	u
		- Other sewing machines :							
	84 52.21.00.00	-- Automatic units	0%	0%				0%	u
84.53	84 52.29.00.00	-- Other	0%	0%				0%	u
	84 52.30.00.00	- Sewing machine needles	0%	0%				0%	kg
	84 52.90.00.00	- Furniture, bases and covers for sewing machines and parts thereof	10%	12.5%				0%	kg
		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.							
	84 53.10.00.00	- Machinery for preparing, tanning or working hides, skins or leather	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.54	84 53.20.00.00	- Machinery for making or repairing footwear	0%	0%				0%	u
	84 53.80.00.00	- Other machinery	0%	0%				0%	u
	84 53.90.00.00	- Parts	0%	0%				0%	kg
		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.							
84.55	84 54.10.00.00	- Converters	0%	0%				0%	u
	84 54.20.00.00	- Ingot moulds and ladles	0%	0%				0%	u
	84 54.30.00.00	- Casting machines	0%	0%				0%	u
	84 54.90.00.00	- Parts	0%	0%				0%	kg
84.56		Metal-rolling mills and rolls therefor.							
	84 55.10.00.00	- Tube mills	0%	0%				0%	u
		- Other rolling mills :							
	84 55.21.00.00	-- Hot or combination hot and cold	0%	0%				0%	u
84.56	84 55.22.00.00	-- Cold	0%	0%				0%	u
	84 55.30.00.00	- Rolls for rolling mills	0%	0%				0%	u
	84 55.90.00.00	- Other parts	0%	0%				0%	kg
		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.							
84.56	84 56.10.00.00	- Operated by laser or other light or photon beam processes	0%	0%				0%	u
	84 56.20.00.00	- Operated by ultrasonic processes	0%	0%				0%	u
	84 56.30.00.00	- Operated by electro-discharge processes	0%	0%				0%	u
	84 56.90.00.00	- Other	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.							
	84 57.10.00.00	- Machining centres	0%	0%				0%	u
	84 57.20.00.00	- Unit construction machines (single station)	0%	0%				0%	u
	84 57.30.00.00	- Multi-station transfer machines	0%	0%				0%	u
84.58		Lathes (including turning centres) for removing metal.							
		- Horizontal lathes :							
	84 58.11.00.00	-- Numerically controlled	0%	0%				0%	u
	84 58.19.00.00	-- Other	0%	0%				0%	u
		- Other lathes :							
	84 58.91.00.00	-- Numerically controlled	0%	0%				0%	u
	84 58.99.00.00	-- Other	0%	0%				0%	u
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.							
	84 59.10.00.00	- Way-type unit head machines	0%	0%				0%	u
		- Other drilling machines :							
	84 59.21.00.00	-- Numerically controlled	0%	0%				0%	u
	84 59.29.00.00	-- Other	0%	0%				0%	u
		- Other boring-milling machines :							
	84 59.31.00.00	-- Numerically controlled	0%	0%				0%	u
	84 59.39.00.00	-- Other	0%	0%				0%	u
	84 59.40.00.00	- Other boring machines	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.60		- Milling machines, knee-type :							
	84 59.51.00.00	-- Numerically controlled	0%	0%				0%	u
	84 59.59.00.00	-- Other	0%	0%				0%	u
		- Other milling machines :							
	84 59.61.00.00	-- Numerically controlled	0%	0%				0%	u
	84 59.69.00.00	-- Other	0%	0%				0%	u
	84 59.70.00.00	- Other threading or tapping machines	0%	0%				0%	u
		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.							
		- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :							
	84 60.11.00.00	-- Numerically controlled	0%	0%				0%	u
	84 60.19.00.00	-- Other	0%	0%				0%	u
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm :							
	84 60.21.00.00	-- Numerically controlled	0%	0%				0%	u
84 60.29.00.00	-- Other	0%	0%				0%	u	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.61		- Sharpening (tool or cutter grinding) machines :							
	84 60.31.00.00	-- Numerically controlled	0%	0%				0%	u
	84 60.39.00.00	-- Other	0%	0%				0%	u
	84 60.40.00.00	- Honing or lapping machines	0%	0%				0%	u
	84 60.90.00.00	- Other	0%	0%				0%	u
		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.							
	84 61.20.00.00	- Shaping or slotting machines	0%	0%				0%	u
	84 61.30.00.00	- Broaching machines	0%	0%				0%	u
	84 61.40.00.00	- Gear cutting, gear grinding or gear finishing machines	0%	0%				0%	u
	84 61.50.00.00	- Sawing or cutting-off machines	0%	0%				0%	u
84.62	84 61.90.00.00	- Other	0%	0%				0%	u
		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.							
	84 62.10.00.00	- Forging or die-stamping machines (including presses) and hammers	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.63		- Bending, folding, straightening or flattening machines (including presses) :							
	84 62.21.00.00	-- Numerically controlled	0%	0%				0%	u
	84 62.29.00.00	-- Other	0%	0%				0%	u
		- Shearing machines (including presses), other than combined punching and shearing machines :							
	84 62.31.00.00	-- Numerically controlled	0%	0%				0%	u
	84 62.39.00.00	-- Other	0%	0%				0%	u
		- Punching or notching machines (including presses), including combined punching and shearing machines :							
	84 62.41.00.00	-- Numerically controlled	0%	0%				0%	u
	84 62.49.00.00	-- Other	0%	0%				0%	u
		- Other :							
	84 62.91.00.00	-- Hydraulic presses	0%	0%				0%	u
	84 62.99.00.00	-- Other	0%	0%				0%	u
		Other machine-tools for working metal, or cermets, without removing material.							
	84 63.10.00.00	- Draw-benches for bars, tubes, profiles, wire or the like	0%	0%				0%	u
84.64	84 63.20.00.00	- Thread rolling machines	0%	0%				0%	u
	84 63.30.00.00	- Machines for working wire	0%	0%				0%	u
	84 63.90.00.00	- Other	0%	0%				0%	u
		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.							
	84 64.10.00.00	- Sawing machines	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.65	84 64.20.00.00	- Grinding or polishing machines	0%	0%				0%	u
	84 64.90.00.00	- Other	0%	0%				0%	u
		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.							
	84 65.10.00.00	- Machines which can carry out different types of machining operations without tool change between such operations	0%	0%				0%	u
		- Other :							
	84 65.91.00.00	-- Sawing machines	0%	0%				0%	u
	84 65.92.00.00	-- Planing, milling or moulding (by cutting) machines	0%	0%				0%	u
	84 65.93.00.00	-- Grinding, sanding or polishing machines	0%	0%				0%	u
	84 65.94.00.00	-- Bending or assembling machines	0%	0%				0%	u
	84 65.95.00.00	-- Drilling or morticing machines	0%	0%				0%	u
84.66	84 65.96.00.00	-- Splitting, slicing or paring machines	0%	0%				0%	u
	84 65.99.00.00	-- Other	0%	0%				0%	u
		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.							
	84 66.10.00.00	- Tool holders and self-opening dieheads	0%	0%				0%	kg
	84 66.20.00.00	- Work holders	0%	0%				0%	kg
	84 66.30.00.00	- Dividing heads and other special attachments for machine-tools	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.67		- Other :							
	84 66.91.00.00	-- For machines of heading 84.64	0%	0%				0%	kg
	84 66.92.00.00	-- For machines of heading 84.65	0%	0%				0%	kg
	84 66.93.00.00	-- For machines of headings 84.56 to 84.61	0%	0%				0%	kg
	84 66.94.00.00	-- For machines of heading 84.62 or 84.63	0%	0%				0%	kg
		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.							
		- Pneumatic :							
	84 67.11.00.00	-- Rotary type (including combined rotary-percussion)	5%	0%				0%	u
	84 67.19.00.00	-- Other	5%	0%				0%	u
		- With self-contained electric motor :							
	84 67.21.00.00	-- Drills of all kinds	10%	12.5%				0%	u
	84 67.22.00.00	-- Saws	10%	12.5%				0%	u
	84 67.29.00.00	-- Other	10%	12.5%				0%	u
		- Other tools :							
	84 67.81.00.00	-- Chain saws	0%	12.5%				0%	u
	84 67.89.00.00	-- Other	0%	12.5%				0%	u
		- Parts :							
84 67.91.00.00	-- Of chain saws	10%	12.5%				0%	kg	
84 67.92.00.00	-- Of pneumatic tools	0%	0%				0%	kg	
84 67.99.00.00	-- Other	0%	0%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	84 68.10.00.00	- Hand-held blow pipes	10%	12.5%				0%	u
	84 68.20.00.00	- Other gas-operated machinery and apparatus	0%	0%				0%	u
	84 68.80.00.00	- Other machinery and apparatus	0%	0%				0%	u
	84 68.90.00.00	- Parts	0%	0%				0%	kg
84.69	84 69..00.00.00	Typewriters other than printers of heading 84.43; word-processing machines.	10%	12.5%				0%	u
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.							
	84 70.10.00.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10%	12.5%				0%	u
		- Other electronic calculating machines:							
	84 70.21.00.00	-- Incorporating a printing device	10%	12.5%				0%	u
	84 70.29.00.00	-- Other	10%	12.5%				0%	u
	84 70.30.00.00	- Other calculating machines	10%	12.5%				0%	u
	84 70.50.00.00	- Cash registers	0%	12.5%				0%	u
	84 70.90.00.00	- Other	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.							
		- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :							
	84 71.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	84 71.30.90.00	-- Other	0%	12.5%				0%	u
		- Other automatic data processing machines :							
		-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :							
	84 71.41.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	84 71.41.90.00	--- Other	0%	12.5%				0%	u
		-- Other, presented in the form of systems :							
	84 71.49.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
84 71.49.90.00	--- Other	0%	12.5%				0%	u	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Processing units other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units :							
	84 71.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	84 71.50.90.00	-- Other	0%	12.5%				0%	u
		- Input or output units, whether or not containing storage units in the same housing :							
	84 71.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	84 71.60.90.00	-- Other	0%	12.5%				0%	u
		- Storage units :							
	84 71.70.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	84 71.70.90.00	-- Other	0%	12.5%				0%	u
		- Other units of automatic data processing machines :							
	84 71.80.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	84 71.80.90.00	-- Other	0%	12.5%				0%	u
	84 71.90.10.00	- Other	0%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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).							
	84 72.10.00.00	- Duplicating machines	10%	12.5%				0%	u
	84 72.30.00.00	- 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	10%	12.5%				0%	u
	84 72.90.00.00	- Other	10%	12.5%				0%	u
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.							
	84 73.10.00.00	- Parts and accessories of the machines of heading 84.69	10%	12.5%				0%	kg
		- Parts and accessories of the machines of heading 84.70 :							
	84 73.21.00.00	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	10%	12.5%				0%	kg
	84 73.29.00.00	-- Other	10%	12.5%				0%	kg
	84 73.30.00.00	- Parts and accessories of the machines of heading 84.71	0%	12.5%				0%	kg
	84 73.40.00.00	- Parts and accessories of the machines of heading 84.72	10%	12.5%				0%	kg
	84 73.50.00.00	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	84 74.10.00.00	- Sorting, screening, separating or washing machines	0%	0%				0%	u
	84 74.20.00.00	- Crushing or grinding machines	0%	0%				0%	u
		- Mixing or kneading machines:							
	84 74.31.00.00	-- Concrete or mortar mixers	0%	0%				0%	u
	84 74.32.00.00	-- Machines for mixing mineral substances with bitumen	0%	0%				0%	u
	84 74.39.00.00	-- Other	0%	0%				0%	u
	84 74.80.00.00	- Other machinery	0%	0%				0%	u
	84 74.90.00.00	- Parts	0%	0%				0%	kg
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.							
	84 75.10.00.00	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.76	84 75.21.00.00	- Machines for manufacturing or hot working glass or glassware: -- Machines for making optical fibres and preforms thereof	0%	0%				0%	u
	84 75.29.00.00	-- Other	0%	0%				0%	u
	84 75.90.00.00	- Parts	0%	0%				0%	kg
		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.							
		- Automatic beverage-vending machines :							
	84 76.21.00.00	-- Incorporating heating or refrigerating devices	20%	12.5%				0%	u
	84 76.29.00.00	-- Other	20%	12.5%				0%	u
		- Other machines :							
	84 76.81.00.00	-- Incorporating heating or refrigerating devices	20%	12.5%				0%	u
	84 76.89.00.00	-- Other	20%	12.5%				0%	u
84.77	84 76.90.00.00	- Parts	20%	12.5%				0%	kg
		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.							
	84 77.10.00.00	- Injection-moulding machines	0%	0%				0%	u
	84 77.20.00.00	- Extruders	0%	0%				0%	u
	84 77.30.00.00	- Blow moulding machines	0%	0%				0%	u
	84 77.40.00.00	- Vacuum moulding machines and other thermoforming machines	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.78	84 77.51.00.00	- Other machinery for moulding or otherwise forming : -- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0%	0%				0%	u
	84 77.59.00.00	-- Other	0%	0%				0%	u
	84 77.80.00.00	- Other machinery	0%	0%				0%	u
	84 77.90.00.00	- Parts	0%	0%				0%	kg
		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.							
84.79	84 78.10.00.00	- Machinery	0%	0%				0%	u
	84 78.90.00.00	- Parts	0%	0%				0%	kg
		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.							
	84 79.10.00.00	- Machinery for public works, building or the like	0%	0%				0%	u
	84 79.20.00.00	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0%	0%				0%	u
	84 79.30.00.00	- 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	0%	0%				0%	u
	84 79.40.00.00	- Rope or cable-making machines	0%	0%				0%	u
	84 79.50.00.00	- Industrial robots, not elsewhere specified or included	0%	0%				0%	u
	84 79.60.00.00	- Evaporative air coolers	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.80		- Passenger boarding bridges :							
	84 79.71.00.00	-- Of a kind used in airports	0%	0%				0%	u
	84 79.79.00.00	-- Other	0%	0%				0%	u
		- Other machines and mechanical appliances :							
	84 79.81.00.00	-- For treating metal, including electric wire coil-winders	0%	0%				0%	u
	84 79.82.00.00	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	0%	0%				0%	u
	84 79.89.00.00	-- Other	0%	0%				0%	u
	84 79.90.00.00	- Parts	0%	0%				0%	kg
		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.							
	84 80.10.00.00	- Moulding boxes for metal foundry	0%	0%				0%	kg
	84 80.20.00.00	- Mould bases	0%	0%				0%	kg
	84 80.30.00.00	- Moulding patterns	0%	0%				0%	kg
		- Moulds for metal or metal carbides :							
	84 80.41.00.00	-- Injection or compression types	0%	0%				0%	kg
	84 80.49.00.00	-- Other	0%	0%				0%	kg
	84 80.50.00.00	- Moulds for glass	0%	0%				0%	kg
	84 80.60.00.00	- Moulds for mineral materials	0%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.81	84 80.71.00.00	- Moulds for rubber or plastics : -- Injection or compression types	0%	0%				0%	kg
	84 80.79.00.00	-- Other	0%	0%				0%	kg
		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.							
84.82	84 81.10.00.00	- Pressure-reducing valves	10%	12.5%				0%	kg
	84 81.20.00.00	- Valves for oleohydraulic or pneumatic transmissions	10%	12.5%				0%	kg
	84 81.30.00.00	- Check (non return) valves	10%	12.5%				0%	kg
	84 81.40.00.00	- Safety or relief valves	10%	12.5%				0%	kg
	84 81.80.00.00	- Other appliances	10%	12.5%				0%	kg
	84 81.90.00.00	- Parts	10%	12.5%				0%	kg
		Ball or roller bearings.							
	84 82.10.00.00	- Ball bearings	10%	12.5%				0%	u
	84 82.20.00.00	- Tapered roller bearings, including cone and tapered roller assemblies	10%	12.5%				0%	u
	84 82.30.00.00	- Spherical roller bearings	10%	12.5%				0%	u
	84 82.40.00.00	- Needle roller bearings	10%	12.5%				0%	u
	84 82.50.00.00	- Other cylindrical roller bearings	10%	12.5%				0%	u
	84 82.80.00.00	- Other, including combined ball/roller bearings	10%	12.5%				0%	u
		- Parts :							
	84 82.91.00.00	-- Balls, needles and rollers	10%	12.5%				0%	kg
84 82.99.00.00	-- Other	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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).							
	84 83.10.00.00	- Transmission shafts (including cam shafts and crank shafts) and cranks	10%	12.5%				0%	u
	84 83.20.00.00	- Bearing housings, incorporating ball or roller bearings	10%	12.5%				0%	u
	84 83.30.00.00	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%	12.5%				0%	u
	84 83.40.00.00	- 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	10%	12.5%				0%	u
	84 83.50.00.00	- Flywheels and pulleys, including pulley blocks	10%	12.5%				0%	u
	84 83.60.00.00	- Clutches and shaft couplings (including universal joints)	10%	12.5%				0%	u
	84 83.90.00.00	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	10%	12.5%				0%	kg
84.84		Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.							
	84 84.10.00.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
[84.85] 84.86 (*)	84 84.20.00.00	- Mechanical seals	10%	12.5%				0%	kg
	84 84.90.00.00	- Other	10%	12.5%				0%	kg
		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuit or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.							
	84 86.10.00.00	- Machines and apparatus for the manufacture of boules or wafers - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits : -- Apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials :	10%	12.5%				0%	u
	84 86.20.11.00	--- Direct write-on-wafer apparatus	10%	12.5%				0%	u
	84 86.20.12.00	--- Step and repeat aligners	10%	12.5%				0%	u
	84 86.20.19.00	--- Other	10%	12.5%				0%	u
	84 86.20.90.00	-- Other	10%	12.5%				0%	u
		- Machines and apparatus for the manufacture of flat panel displays :							
	84 86.30.10.00	-- For photographic or cinematographic laboratories; negatoscopes	10%	12.5%				0%	u
	84 86.30.90.00	-- Other	10%	12.5%				0%	u
	84 86.40.00.00	- Machines and apparatus specified in Note 9 (C) to this Chapter	10%	12.5%				0%	u

(*) This new heading (84.86) has been created for machines for the manufacture of semiconductors and flat screen systems.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overag e Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
84.87	84 86.90.10.00	- Parts and accessories : -- Of machines and apparatus of Subheading 8486.20 and 8486.30	10%	12.5%				0%	kg
	84 86.90.90.00	-- Other Machinery parts, not containing electrical conductors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	10%	12.5%				0%	kg
	84.87.10.00.00	- Ships' or boats' propellers and blades therefor	10%	12.5%				0%	kg
	84 87.90.00.00	- Other	10%	12.5%				0%	kg

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 sciences (Chapter 90.18) or

(e) Electrically heated furniture of Chapter 94.

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes :

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4.- For the purposes of heading 85.23:

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E_PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

- 5.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements)

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 6.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

- 7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

- 8.- For the purposes of headings 85.41 and 85.42 :

(a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) "Electronic integrated circuits" are :

- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

- 9.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note

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

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.01		Electric motors and generators (excluding generating sets).							
	85 01.10.00.00	- Motors of an output not exceeding 37.5 W	5%	12.5%				0%	u
	85 01.20.00.00	- Universal AC/DC motors of an output exceeding 37.5 W	5%	12.5%				0%	u
		- Other DC motors; DC generators :							
	85 01.31.00.00	-- Of an output not exceeding 750 W	5%	12.5%				0%	u
	85 01.32.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	5%	12.5%				0%	u
	85 01.33.00.00	-- Of an output exceeding 75 kW but not exceeding 375 kW	5%	12.5%				0%	u
	85 01.34.00.00	-- Of an output exceeding 375 kW	5%	0%				0%	u
	85 01.40.00.00	- Other AC motors, single-phase	5%	12.5%				0%	u
		- Other AC motors, multi-phase :							
	85 01.51.00.00	-- Of an output not exceeding 750 W	5%	12.5%				0%	u
	85 01.52.00.00	-- Of an output exceeding 750 W but not exceeding 75 kW	5%	12.5%				0%	u
	85 01.53.00.00	-- Of an output exceeding 75 kW	5%	12.5%				0%	u
		- AC generators (alternators) :							
	85 01.61.00.00	-- Of an output not exceeding 75 kVA	5%	12.5%				0%	u
	85 01.62.00.00	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	12.5%				0%	u
	85 01.63.00.00	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	0%				0%	u
	85 01.64.00.00	-- Of an output exceeding 750 kVA	5%	0%				0%	u
85.02		Electric generating sets and rotary converters.							
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):							
		-- Of an output not exceeding 75 kVA :							
	85 02.11.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.03	85 02.11.90.00	--- Other	5%	12.5%				0%	u
		-- Of an output exceeding 75 kVA but not exceeding 375 kVA :							
	85 02.12.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	85 02.12.90.00	--- Other	5%	12.5%				0%	u
		-- Of an output exceeding 375 kVA:							
	85 02.13.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	85 02.13.90.00	--- Other	5%	12.5%				0%	u
		- Generating sets with spark-ignition internal combustion piston engines :							
	85 02.20.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	85 02.20.90.00	--- Other	5%	12.5%				0%	u
		- Other generating sets :							
	85 02.31.00.00	-- Wind-powered	0%	0%				0%	u
		-- Other :							
	85 02.39.10.00	--- Solar-powered	0%	0%				0%	u
	85 02.39.20.00	--- Gas-powered	0%	0%				0%	u
85.02.39.90.00	--- Other	0%	0%				0%	u	
85 02.40.00.00	- Electric rotary converters	0%	0%				0%	u	
85 03.00.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	5%	12.5%				0%	kg	

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.							
	85 04.10.00.00	- Ballasts for discharge lamps or tubes	10%	12.5%				0%	u
		- Liquid dielectric transformers :							
	85 04.21.00.00	-- Having a power handling capacity not exceeding 650 kVA	0%	0%				0%	u
	85 04.22.00.00	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	0%	0%				0%	u
	85 04.23.00.00	-- Having a power handling capacity exceeding 10,000 kVA	0%	0%				0%	u
		- Other transformers :							
	85 04.31.00.00	-- Having a power handling capacity not exceeding 1 kVA	0%	12.5%				0%	u
	85 04.32.00.00	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	0%	12.5%				0%	u
	85 04.33.00.00	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	0%	0%				0%	u
	85 04.34.00.00	-- Having a power handling capacity exceeding 500 kVA	0%	0%				0%	u
		- Static converters :							
	85 04.40.10.00	-- Uninterruptible power supply (UPS)	0%	12.5%				0%	u
(*)	85 04.40.20.00	-- Battery chargers	10%	12.5%				0%	u
	85 04.40.90.00	-- Other	0%	0%				0%	u
		- Other inductors :							
	85 04.50.10.00	-- Choke coil (chokes)	10%	12.5%				0%	u
	85 04.50.90.00	-- Other	0%	0%				0%	u
	85 04.90.00.00	- Parts	0%	0%				0%	kg

(*) Cellular (mobile) telephone chargers are classified under 85 04.40.20.00.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity	
			I M P O R T					Export Duty		
			Import Duty	VAT		Import Excise	Overage Penalty			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. - Permanent magnets and articles intended to become permanent magnets after magnetisation :								
	85 05.11.00.00	-- Of metal	10%	0%				0%	kg	
	85 05.19.00.00	-- Other	10%	0%				0%	kg	
		- Electro-magnetic couplings, clutches and brakes :								
	85 05.20.10.00	-- For motor vehicle	10%	12.5%				0%	kg	
	85 05.20.90.00	-- Other	10%	12.5%				0%	kg	
	85 05.90.00.00	- Other, including parts	10%	12.5%				0%	kg	
85.06		Primary cells and primary batteries. - Manganese dioxide :								
	85 06.10.11.00	-- Flashlight and radio batteries	20%	12.5%				0%	u	
	85 06.10.19.00	-- Other	20%	12.5%				0%	u	
	85 06.30.00.00	- Mercuric oxide	20%	12.5%				0%	u	
	85 06.40.00.00	- Silver oxide	20%	12.5%				0%	u	
	85 06.50.00.00	- Lithium	20%	12.5%				0%	u	
	85 06.60.00.00	- Air-zinc	20%	12.5%				0%	u	
	85 06.80.00.00	- Other primary cells and primary batteries	20%	12.5%				0%	u	
	85 06.90.00.00	- Parts	20%	12.5%				0%	kg	
	85.07 (*)		Electric accumulators, including separators therefor, whether or not rectangular (including square).							

(*) Used commodities under this subheading are controlled by the Basel Convention on Trans-boundary Movement of Hazardous Wastes and Pesticides. A permit is required from the Environmental Protection Agency.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.09	85 07.10.00.00	-Lead-acid, of a kind used for starting piston engines	10%	12.5%				0%	u
	85 07.20.00.00	- Other lead-acid accumulators	10%	12.5%				0%	u
	85 07.30.00.00	- Nickel-cadmium	10%	12.5%				0%	u
	85 07.40.00.00	- Nickel-iron	10%	12.5%				0%	u
	85 07.50.00.00	- Nickel-metal hydride	10%	12.5%				0%	u
	85 07.60.00.00	- Lithium-ion	10%	12.5%				0%	u
	85 07.80.00.00	- Other accumulators	10%	12.5%				0%	u
	85 07.90.00.00	- Parts	10%	12.5%				0%	kg
		Vacuum cleaners.							
		- With self-contained electric motor :							
	85 08.11.00.00	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacles capacity not exceeding 20 l	20%	12.5%				0%	u
	85 08.19.00.00	-- Other	20%	12.5%				0%	u
	85 08.60.00.00	- Other vacuum cleaners	0%	12.5%				0%	u
		- Parts :							
	85 08.70.00.10	-- Of vacuum cleaners with self-contained electric motors	20%	12.5%				0%	kg
	85 08.70.00.90	-- Other	0%	12.5%				0%	kg
		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.							
85 09.40.00.00	- Food grinders and mixers; fruit or vegetable juice extractors	20%	12.5%				0%	u	
85 09.80.00.00	- Other appliances	20%	12.5%				0%	u	
85 09.90.00.00	- Parts	20%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.							
	85 10.10.00.00	- Shavers	20%	12.5%				0%	u
	85 10.20.00.00	- Hair clippers	20%	12.5%				0%	u
	85 10.30.00.00	- Hair-removing appliances	20%	12.5%				0%	u
	85 10.90.00.00	- Parts	20%	12.5%				0%	kg
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.							
	85 11.10.00.00	- Sparking plugs	10%	12.5%				0%	u
	85 11.20.00.00	- Ignition magnetos; magneto-dynamos; magnetic flywheels	10%	12.5%				0%	u
	85 11.30.00.00	- Distributors; ignition coils	10%	12.5%				0%	u
	85 11.40.00.00	- Starter motors and dual purpose starter-generators	10%	12.5%				0%	u
	85 11.50.00.00	- Other generators	10%	12.5%				0%	u
	85 11.80.00.00	- Other equipment	10%	12.5%				0%	u
	85 11.90.00.00	- Parts	10%	12.5%				0%	kg
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.							
	85 12.10.00.00	- Lighting or visual signalling equipment of a kind used on bicycles	10%	12.5%				0%	u
	85 12.20.00.00	- Other lighting or visual signalling equipment	10%	12.5%				0%	u
	85 12.30.00.00	- Sound signalling equipment	10%	12.5%				0%	u
	85 12.40.00.00	- Windscreen wipers, defrosters and demisters	10%	12.5%				0%	u
	85 12.90.00.00	- Parts	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	85 13.10.00.00	- Lamps	10%	12.5%				0%	u
	85 13.90.00.00	- Parts	10%	12.5%				0%	kg
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.							
	85 14.10.00.00	- Resistance heated furnaces and ovens	0%	0%				0%	u
	85 14.20.00.00	- Furnaces and ovens functioning by induction or dielectric loss	0%	0%				0%	u
	85 14.30.00.00	- Other furnaces and ovens	0%	0%				0%	u
	85 14.40.00.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0%	0%				0%	u
	85 14.90.00.00	- Parts	0%	0%				0%	kg
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 :							
	85 15.11.00.00	-- Soldering irons and guns	10%	12.5%				0%	u
	85 15.19.00.00	-- Other	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.16		- Machines and apparatus for resistance welding of metal :							
	85 15.21.00.00	-- Fully or partly automatic	0%	0%				0%	u
	85 15.29.00.00	-- Other	0%	0%				0%	u
		- Machines and apparatus for arc (including plasma arc) welding of metals :							
	85 15.31.00.00	-- Fully or partly automatic	0%	0%				0%	u
	85 15.39.00.00	-- Other	0%	0%				0%	u
	85 15.80.00.00	- Other machines and apparatus	0%	0%				0%	u
	85 15.90.00.00	- Parts	0%	0%				0%	kg
		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.							
	85 16.10.00.00	- Electric instantaneous or storage water heaters and immersion heaters	20%	12.5%				0%	u
		- Electric space heating apparatus and electric soil heating apparatus :							
	85 16.21.00.00	-- Storage heating radiators	20%	12.5%				0%	u
	8516.29.00.00	-- Other	20%	12.5%				0%	u
		- Electro-thermic hair-dressing or hand-drying apparatus :							
	85 16.31.00.00	-- Hair dryers	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.17	85 16.32.00.00	-- Other hair-dressing apparatus	20%	12.5%				0%	u
	85 16.33.00.00	-- Hand-drying apparatus	20%	12.5%				0%	u
	85 16.40.00.00	- Electric smoothing irons	20%	12.5%				0%	u
	85 16.50.00.00	- Microwave ovens	20%	12.5%				0%	u
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters :							
	85 16.60.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	u
	85 16.60.90.00	-- Other	20%	12.5%				0%	u
		- Other electro-thermic appliances :							
	85 16.71.00.00	-- Coffee or tea makers	20%	12.5%				0%	u
	85 16.72.00.00	-- Toasters	20%	12.5%				0%	u
		-- Other :							
	85 16.79.10.00	--- Kettle	20%	12.5%				0%	u
	85 16.79.20.00	--- Perfume or incense heaters and heaters for defusing insecticides	20%	12.5%				0%	u
	85 16.79.90.00	--- Other	20%	12.5%				0%	u
	85 16.80.00.00	- Electric heating resistors	20%	12.5%				0%	u
	85 16.90.00.00	- Parts	20%	12.5%				0%	kg
	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 :								
	85 17.11.00.00	-- Line telephone sets with cordless handsets	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.18	85 17.12.00.00	-- Telephones for cellular networks or for other wireless networks	0%	0%				0%	u
	85 17.18.00.00	-- Other	0%	0%				0%	u
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as the local or wide area network) :							
	85 17.61.00.00	-- Base station	10%	12.5%				0%	u
	85 17.62.00.00	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	10%	12.5%				0%	u
	85 17.69.00.00	-- Other	10%	12.5%				0%	u
	85 17.70.00.00	- Parts	10%	12.5%				0%	kg
		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.							
	85 18.10.00.00	- Microphones and stands therefor	20%	12.5%				0%	u
		- Loudspeakers, whether or not mounted in their enclosures :							
	85 18.21.00.00	-- Single loudspeakers, mounted in their enclosures	20%	12.5%				0%	u
	85 18.22.00.00	-- Multiple loudspeakers, mounted in the same enclosure	20%	12.5%				0%	u
	85 18.29.00.00	-- Other	20%	12.5%				0%	u
85 18.30.00.00	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20%	12.5%				0%	u	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.19	85 18.40.00.00	- Audio-frequency electric amplifiers	20%	12.5%				0%	u
	85 18.50.00.00	- Electric sound amplifier sets	20%	12.5%				0%	u
	85 18.90.00.00	- Parts	20%	12.5%				0%	kg
		Sound recording or reproducing apparatus.							
	85 19.20.00.00	- Apparatus operated by coins, bank notes, bank cards, token or by other means of payment	20%	12.5%				0%	u
	85 19.30.00.00	- Turntables (record-decks)	20%	12.5%				0%	u
	85 19.50.00.00	- Telephone answering machines	20%	12.5%				0%	u
		- Other apparatus : -- Using magnetic, optical or semiconductor media :							
	85 19.81.10.00	--- Portable multimedia player	20%	12.5%				0%	u
	85 19.81.90.00	--- Other	20%	12.5%				0%	u
[85.20]	85 19.89.00.00	-- Other	20%	12.5%				0%	u
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.							
	85 21.10.00.00	- Magnetic tape-type	20%	12.5%				0%	u
85.22		- Other :							
	85 21.90.10.00	-- DVD player/recorder	20%	12.5%				0%	u
	85 21.90.90.00	-- Other	20%	12.5%				0%	u
		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.							
	85 22.10.00.00	- Pick-up cartridges	20%	12.5%				0%	kg
	85 22.90.00.00	- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.23		Disc, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.							
		- Magnetic media :							
		-- Cards incorporating a magnetic stripe:							
(*)	85 23.21.10.00	--- Unrecorded	10%	12.5%				0%	u
	85 23.21.90.00	--- Other	20%	12.5%				0%	u
		-- Other :							
(*)	85 23.29.10.00	--- Of width not exceeding 4 mm	10%	12.5%				0%	u
	85 23.29.90.00	--- Other	10%	12.5%				0%	u
		- Optical media :							
(*)	85 23.41.00.00	-- Unrecorded	10%	12.5%				0%	u
	85 23.49.00.00	-- Other	20%	12.5%				0%	u
		- Semi-conductor media :							
(*)	85 23.51.00.00	-- Solid-state non-volatile storage devices	10%	12.5%				0%	u
(*)	85 23.52.00.00	-- “Smart cards”	10%	12.5%				0%	u
(*)	85 23.59.00.00	-- Other	10%	12.5%				0%	u
(*)	85 23.80.00.00	- Other	10%	12.5%				0%	u
[85.24]									
85.25		Transmission apparatus for radio-broadcasting or television, whether nor incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.							
	85 25.50.00.00	- Transmission apparatus	10%	12.5%				0%	u

(*) All unrecorded media (for example tapes, discs, Solid-state non-volatile storage devices ie pen drive, "smart cards") attract 20% copy right levy. (*) "Smart cards" include sim cards

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.26	85 25.60.00.00	- Transmission apparatus incorporating reception apparatus	10%	12.5%				0%	u
	85 25.80.00.00	- Television cameras, digital cameras and video camera recorders	20%	12.5%				0%	u
		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.							
85.27	85 26.10.00.00	- Radar apparatus	10%	12.5%				0%	u
		- Other :							
	85 26.91.00.00	-- Radio navigational aid apparatus	10%	12.5%				0%	u
	85 26.92.00.00	-- Radio remote control apparatus	10%	12.5%				0%	u
		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 :							
	85 27.12.00.00	-- Pocket-size radio cassette-players	20%	12.5%				0%	u
	85 27.13.00.00	-- Other apparatus combined with sound recording or reproducing apparatus	20%	12.5%				0%	u
		-- Other :							
	85 27.19.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	u
85 27.19.20.00	--- Radio receiving sets	10%	12.5%				0%	u	
85 27.19.90.00	--- Other	20%	12.5%				0%	u	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.28		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :							
	85 27.21.00.00	-- Combined with sound recording or reproducing apparatus	20%	12.5%				0%	u
	85 27.29.00.00	-- Other	20%	12.5%				0%	u
		- Other :							
	85 27.91.00.00	-- Combined with sound recording or reproducing apparatus	20%	12.5%				0%	u
	85 27.92.00.00	-- Not combined with sound recording or reproducing apparatus but combined with a clock	10%	12.5%				0%	u
		-- Other :							
	85 27.99.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	u
	85 27.99.90.00	--- Other	20%	12.5%				0%	u
		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 :								
	85 28.41.00.00	-- Of a kind solely or principally used with an automatic data processing system of heading 84.71	0%	12.5%				0%	u
	85 28.49.00.00	-- Other	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Other monitors :							
	85 28.51.00.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0%	12.5%				0%	u
	85 28.59 00.00	-- Other	10%	12.5%				0%	u
		- Projectors :							
	85 28.61.00.00	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71	0%	12.5%				0%	u
	85 28.69.00.00	-- Other	10%	12.5%				0%	u
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :							
	(*)	-- Not designed to incorporate a video display or screen :							
	85 28.71.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	85 28.71.90.00	--- Other	10%	12.5%				0%	u
		-- Other, colour :							
	85 28.72.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	85 28.72.90.00	--- Other	10%	12.5%				0%	u
		-- Other, monochrome :							
	85 28.73.10.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	10%	12.5%				0%	u
	85 28.73.90.0 00	--- Other	10%	12.5%				0%	u

(*) Integrated Receiver Decoders (IRD) are classified here.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. - Aerials and aerial reflectors of all kinds; parts suitable for use therewith :							
	85 29.10.10.00	-- Dish antenna	20%	12.5%				0%	kg
	85 29.10.90.00	-- Other	20%	12.5%				0%	kg
	85 29.90.00.00	- Other	20%	12.5%				0%	kg
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).							
	85 30.10.00.00	- Equipment for railways or tramways	0%	0%				0%	u
	85 30.80.00.00	- Other equipment	10%	12.5%				0%	u
	85 30.90.00.00	- Parts	10%	0%				0%	kg
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.							
	85 31.10.00.00	- Burglar or fire alarms and similar apparatus	10%	12.5%				0%	u
	85 31.20.00.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	10%	12.5%				0%	u
	85 31.80.00.00	- Other apparatus	10%	12.5%				0%	u
	85 31.90.00.00	- Parts	10%	12.5%				0%	kg
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).							
	85 32.10.00.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	10%	12.5%				0%	kg

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			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.33		- Other fixed capacitors :							
	85 32.21.00.00	-- Tantalum	10%	12.5%				0%	kg
	85 32.22.00.00	-- Aluminium electrolytic	10%	12.5%				0%	kg
	85 32.23.00.00	-- Ceramic dielectric, single layer	10%	12.5%				0%	kg
	85 32.24.00.00	-- Ceramic dielectric, multilayer	10%	12.5%				0%	kg
	85 32.25.00.00	-- Dielectric of paper or plastics	10%	12.5%				0%	kg
	85 32.29.00.00	-- Other	10%	12.5%				0%	kg
	85 32.30.00.00	- Variable or adjustable (pre-set) capacitors	10%	12.5%				0%	kg
	85 32.90.00.00	- Parts	10%	12.5%				0%	kg
		Electrical resistors (including rheostats and potentiometers), other than heating resistors.							
	85 33.10.00.00	- Fixed carbon resistors, composition or film types	10%	12.5%				0%	kg
		- Other fixed resistors :							
	85 33.21.00.00	-- For a power handling capacity not exceeding 20 W	10%	12.5%				0%	kg
	85 33.29.00.00	-- Other	10%	12.5%				0%	kg
		- Wirewound variable resistors, including rheostats and potentiometers :							
	85 33.31.00.00	-- For a power handling capacity not exceeding 20 W	10%	12.5%				0%	kg
85 33.39.00.00	-- Other	10%	12.5%				0%	kg	
85 33.40.00.00	- Other variable resistors, including rheostats and potentiometers	10%	12.5%				0%	kg	
85 33.90.00.00	- Parts	10%	12.5%				0%	kg	
85.34	85 34.00.00.00	Printed circuits.	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	85 35.10.00.00	- Fuses	10%	12.5%				0%	kg
		- Automatic circuit breakers :							
	85 35.21.00.00	-- For a voltage of less than 72.5 kV	10%	12.5%				0%	kg
	85 35.29.00.00	-- Other	10%	12.5%				0%	kg
	85 35.30.00.00	- Isolating switches and make-and-break switches	10%	12.5%				0%	kg
	85 35.40.00.00	- Lightning arresters, voltage limiters and surge suppressors	10%	12.5%				0%	kg
85.36	85 35.90.00.00	- Other	10%	12.5%				0%	kg
		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.							
	85 36.10.00.00	- Fuses	10%	12.5%				0%	kg
	85 36.20.00.00	- Automatic circuit breakers	10%	12.5%				0%	kg
	85 36.30.00.00	- Other apparatus for protecting electrical circuits	10%	12.5%				0%	kg
		- Relays :							
	85 36.41.00.00	-- For a voltage not exceeding 60 V	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.37	85 36.49.00.00	-- Other	10%	12.5%				0%	kg
	85 36.50.00.00	- Other switches	10%	12.5%				0%	kg
		- Lamp-holders, plugs and sockets :							
	85 36.61.00.00	-- Lamp-holders	10%	12.5%				0%	kg
	85 36.69.00.00	-- Other	10%	12.5%				0%	kg
	85 36.70.00.00	- Connectors for optical fibres, optical fibre bundles or cables	10%	12.5%				0%	kg
85.39	85 36.90.00.00	- Other apparatus	10%	12.5%				0%	kg
		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.							
	85 37.10.00.00	- For a voltage not exceeding 1,000 V	10%	12.5%				0%	kg
	85 37.20.00.00	- For a voltage exceeding 1,000 V	10%	12.5%				0%	kg
		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.							
	85 39.10.00.00	- Sealed beam lamp units	10%	12.5%				0%	u
		- Other filament lamps, excluding ultra-violet or infra-red lamps :							
	85 39.21.00.00	-- Tungsten halogen	10%	12.5%				0%	u
	85 39.22.00.00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	10%	12.5%				0%	u
	85 39.29.00.00	-- Other	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.40		- Discharge lamps, other than ultra-violet lamps :							
		-- Fluorescent, hot cathode :							
	85 39.31.10.00	--- Energy saving compact fluorescent lamps (CFL)	0%	0%				0%	u
	85 39.31.90.00	--- Other	10%	12.5%				0%	u
	85 39.32.00.00	-- Mercury or sodium vapour lamps; metal halide lamps	10%	12.5%				0%	u
	85 39.39.00.00	-- Other	10%	12.5%				0%	u
		-Ultra-violet or infra-red lamps; arc-lamps :							
	85 39.41.00.00	-- Arc lamps	10%	12.5%				0%	u
	85 39.49.00.00	-- Other	10%	12.5%				0%	u
	85 39.90.00.00	- Parts	10%	12.5%				0%	kg
		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 :							
	85 40.11.00.00	-- Colour	10%	12.5%				0%	u
	85 40.12.00.00	-- Monochrome	10%	12.5%				0%	u
	85 40.20.00.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10%	12.5%				0%	u
85 40.40.00.00	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm.	10%	12.5%				0%	u	
85 40.50.00.00	- Data/graphic display tubes, black and white or other monochrome	10%	12.5%				0%	u	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.41	85 40.60.00.00	- Other cathode-ray tubes - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :	10%	12.5%				0%	u
	85 40.71.00.00	-- Magnetrons	10%	12.5%				0%	u
	85 40.79.00.00	-- Other - Other valves and tubes :	10%	12.5%				0%	u
	85 40.81.00.00	-- Receiver or amplifier valves and tubes	10%	12.5%				0%	u
	85 40.89.00.00	-- Other - Parts :	10%	12.5%				0%	u
	85 40.91.00.00	-- Of cathode-ray tubes	10%	12.5%				0%	kg
	85 40.99.00.00	-- Other Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photo-voltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	10%	12.5%				0%	kg
	85 41.10.00.00	- Diodes, other than photosensitive or light emitting diodes - Transistors, other than photosensitive transistors :	10%	12.5%				0%	u
	85 41.21.00.00	-- With a dissipation rate of less than 1W	10%	12.5%				0%	u
	85 41.29.00.00	-- Other - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes :	10%	12.5%				0%	u
	85 41.40.10.00	-- Solar cells, whether or not assembled in modules or made-up into panels	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.42	85 41.40.90.00	-- Other	10%	12.5%				0%	u
	85 41.50.00.00	- Other semiconductor devices	10%	12.5%				0%	u
	85 41.60.00.00	- Mounted piezo-electric crystals	10%	12.5%				0%	u
	85 41.90.00.00	- Parts	10%	12.5%				0%	kg
		Electronic integrated circuits.							
		- Electronic integrated circuits :							
	85 42.31.00.00	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits.	10%	12.5%				0%	u
	85 42.32.00.00	-- Memories	10%	12.5%				0%	u
85.43	85 42.33.00.00	-- Amplifiers	10%	12.5%				0%	u
	85 42.39.00.00	-- Other	10%	12.5%				0%	u
	85 42.90.00.00	- Parts	10%	12.5%				0%	kg
		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.							
	85 43.10.00.00	- Particle accelerators	0%	0%				0%	u
	85 43.20.00.00	- Signal generators	0%	0%				0%	u
	85 43.30.00.00	- Machines and apparatus for electro-plating, electrolysis or electro-phoresis	0%	0%				0%	u
		- Other machines and apparatus :							
		-- Light emitting diode (LED) lamps (Light bulb) :							
	85 43.70.00.11	--- For domestic and public lighting	0%	0%				0%	kg
	85 43.70.00.19	--- Other LED lamps (light bulb)	10%	12.5%				0%	kg
	85 43.70.00.90	-- Other	10%	12.5%				0%	kg
85 43.90.00.00	- Parts	0%	12.5%				0%	kg	

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors. - Winding wire :							
	85 44.11.00.00	-- Of copper	10%	12.5%				0%	kg
	85 44.19.00.00	-- Other	10%	12.5%				0%	kg
	85 44.20.00.00	- Co-axial cable and other co-axial electric conductors	10%	12.5%				0%	kg
	85 44.30.00.00	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	12.5%				0%	kg
		- Other electric conductors, for a voltage not exceeding 1,000 V :							
	85 44.42.00.00	-- Fitted with connectors	10%	12.5%				0%	kg
		-- Other :							
	85 44.49.10.00	--- Almenec insulated self supporting cables with metallic parts made of seven uninsulated strands of diameter between 3.15 mm and 3.55 mm	10%	12.5%				0%	kg
	85 44.49.90.00	--- Other	10%	12.5%				0%	kg
	85 44.60.00.00	- Other electric conductors, for a voltage exceeding 1,000 V	10%	12.5%				0%	kg
	85 44.70.00.00	- Optical fibre cables	10%	12.5%				0%	kg
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 :							

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.46	85 45.11.00.00	-- Of a kind used for furnaces	10%	12.5%				0%	kg
	85 45.19.00.00	-- Other	10%	12.5%				0%	kg
	85 45.20.00.00	- Brushes	10%	12.5%				0%	kg
		- Other :							
	85 45.90.10.00	-- Intended for the battery manufacturing industry	10%	12.5%				0%	kg
	85 45.90.90.00	-- Other	10%	12.5%				0%	kg
		Electrical insulators of any material.							
	85 46.10.00.00	- Of glass	10%	12.5%				0%	kg
85.47	85 46.20.00.00	- Of ceramics	10%	12.5%				0%	kg
	85 46.90.00.00	- Other	10%	12.5%				0%	kg
		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.							
	85 47.10.00.00	- Insulating fittings of ceramics	10%	12.5%				0%	kg
	85 47.20.00.00	- Insulating fittings of plastics	10%	12.5%				0%	kg
	85 47.90.00.00	- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85.48 (*)		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.							
	85 48.10.00.00	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	20%	12.5%				0%	kg
	85 48.90.00.00	- Other	10%	12.5%				0%	kg

(*) These commodities are controlled under the Basel Convention on Trans-boundary Movement of Hazardous Wastes and Pesticides. A permit is required from the Environmental Protection Agency.

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;
mechanical (including electro-mechanical)
traffic signalling equipment of all kinds**

Notes.

- 1.- This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 86.07 applies, *inter alia*, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (b) Frames, underframes, bogies and bissel-bogies;
 - (c) Axle boxes; brake gear;
 - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (e) Coachwork.
- 3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.							
	86 01.10.00.00	- Powered from an external source of electricity	0%	0%				0%	u
	86 01.20.00.00	- Powered by electric accumulators	0%	0%				0%	u
86.02		Other rail locomotives; locomotive tenders.							
	86 02.10.00.00	- Diesel-electric locomotives	0%	0%				0%	u
	86 02.90.00.00	- Other	0%	0%				0%	u
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.							
	86 03.10.00.00	- Powered from an external source of electricity	0%	0%				0%	u
	86 03.90.00.00	- Other	0%	0%				0%	u
86.04	86 04.00.00.00	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).	0%	0%				0%	u
86.05	86 05.00.00.00	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 86.04).	0%	0%				0%	u
86.06		Railway or tramway goods vans and wagons, not self-propelled.							
	86 06.10.00.00	- Tank wagons and the like	0%	0%				0%	u
	86 06.30.00.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
86.07	86 06.91.00.00	- Other : -- Covered and closed	0%	0%				0%	u
	86 06.92.00.00	-- Open, with non-removable sides of a height exceeding 60 cm	0%	0%				0%	u
	86 06.99.00.00	-- Other	0%	0%				0%	u
		Parts of railway or tramway locomotives or rolling-stock.							
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :							
	86 07.11.00.00	-- Driving bogies and bissel-bogies	0%	0%				0%	kg
	86 07.12.00.00	-- Other bogies and bissel-bogies	0%	0%				0%	kg
	86 07.19.00.00	-- Other, including parts	0%	0%				0%	kg
		- Brakes and parts thereof :							
	86 07.21.00.00	-- Air brakes and parts thereof	0%	0%				0%	kg
86.08	86 07.29.00.00	-- Other	0%	0%				0%	kg
	86 07.30.00.00	- Hooks and other coupling devices, buffers, and parts thereof	0%	0%				0%	kg
		- Other :							
	86 07.91.00.00	-- Of locomotives	0%	0%				0%	kg
	86 07.99.00.00	-- Other	0%	0%				0%	kg
	86 08.00.00.00	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.	0%	0%				0%	kg
86.09	86 09.00.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	0%	0%				0%	u

Chapter 87

**Vehicles other than railway
or tramway rolling-stock,
and parts and accessories thereof**

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.

4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.01		Tractors (other than tractors of heading 87.09).							
	87 01.10.00.00	- Pedestrian controlled tractors	0%	0%				0%	u
		- Road tractors for semi-trailers :							
	87 01.20.10.00	-- New	5%	12.5%				0%	u
		-- Used :							
	87 01.20.90.10	--- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 01.20.90.20	--- Of age more than 10 years but not more than 12 years	5%	12.5%			5%	0%	u
	87 01.20.90.30	--- Of age more than 12 years but not more than 22 years	5%	12.5%			10%	0%	u
	87 01.20.90.40	--- Of age more than 22 years	5%	12.5%			30%	0%	u
	87 01.30.00.00	- Track-laying tractors	0%	0%				0%	u

Heading	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
87.02	87 01.90.11.00	- Other : -- Agricultural tractors : --- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	0%				0%	u
	87 01.90.19.10	--- Other : ---- New	0%	0%				0%	u
	87 01.90.19.90	---- Used	0%	0%				0%	u
	87 01.90.90.10	-- Other : --- New	0%	0%				0%	u
	87 01.90.90.90	--- Used	0%	0%				0%	u
		Motor vehicles for the transport of ten or more persons, including the driver.							
		- With compression-ignition internal combustion piston engine (diesel or semi-diesel) :							
		-- New :							
		--- For 10 to 22 persons, including the driver :							
	87 02.10.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 02.10.11.90	---- Other	5%	12.5%				0%	u
		--- For 23 to 30 persons, including the driver :							
	87 02.10.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 02.10.12.90	---- Other	5%	12.5%				0%	u
		--- For more than 30 persons, including the driver :							
	87 02.10.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 02.10.13.90	---- Other -- Used : --- For 10 to 22 persons, including the driver :	5%	12.5%				0%	u
	87 02.10.20.11	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 02.10.20.12	---- Of age more than 10 years but not more than 12 years	5%	12.5%			2.5%	0%	u
	87 02.10.20.13	---- Of age more than 12 years but not more than 15 years	5%	12.5%			10%	0%	u
	87 02.10.20.14	---- Of age more than 15 years but not more than 20 years	5%	12.5%			15%	0%	u
	87 02.10.20.15	---- Of age more than 20 years --- For 23 to 30 persons, including the driver :	5%	12.5%			50%	0%	u
	87 02.10.20.21	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 02.10.20.22	---- Of age more than 10 years but not more than 12 years	5%	12.5%			2.5%	0%	u
	87 02.10.20.23	---- Of age more than 12 years but not more than 15 years	5%	12.5%			10%	0%	u
	87 02.10.20.24	---- Of age more than 15 years but not more than 20 years	5%	12.5%			15%	0%	u
	87 02.10.20.25	---- Of age more than 20 years --- For more than 30 persons, including the driver :	5%	12.5%			50%	0%	u
	87 02.10.20.31	---- Of age not more than 10 years	0%	12.5%			0%	0%	u
	87 02.10.20.32	---- Of age more than 10 years but not more than 12 years	0%	12.5%			2.5%	0%	u
	87 02.10.20.33	---- Of age more than 12 years but not more than 15 years	5%	12.5%			10%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 02.10.20.34	---- Of age more than 15 years but not more than 20 years	0%	12.5%			15%	0%	u
	87 02.10.20.35	---- Of age more than 20 years	5%	12.5%			50%	0%	u
		- Other :							
		-- New :							
		--- For 10 to 22 persons, including the driver :							
	87 02.90.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 02.90.11.90	---- Other	5%	12.5%				0%	u
		--- For 23 to 30 persons, including the driver :							
	87 02.90.12.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 02.90.12.90	---- Other	5%	12.5%				0%	u
		--- For more than 30 persons, including the driver :							
	87 02.90.13.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 02.90.13.90	---- Other	5%	12.5%				0%	u
		-- Used :							
		--- For 10 to 22persons, including the driver :							
	87 02.90.20.11	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 02.90.20.12	---- Of age more than 10 years but not more than 12 years	5%	12.5%			2.5%	0%	u
	87 02.90.20.13	---- Of age more than 12 years but not more than 15 years	5%	12.5%			10%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.03	87 02.90.20.14	---- Of age more than 15 years but not more than 20 years	5%	12.5.%			15%	0%	u
	87 02.90.20.15	---- Of age more than 20 years	5%	12.5%			50%	0%	u
		--- For 23 to 30 persons, including the driver :							
	87 02.90.20.21	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 02.90.20.22	---- Of age more than 10 years but not more than 12 years	5%	12.5.%			2.5%	0%	u
	87 02.90.20.23	---- Of age more than 12 years but not more than 15 years	5%	12.5.%			10%	0%	u
	87 02.90.20.24	---- Of age more than 15 years but not more than 20 years	5%	12.5.%			15%	0%	u
	87 02.90.20.25	---- Of age more than 20 years	5%	12.5%			50%	0%	u
		--- For more than 30 persons, including the driver :							
	87 02.90.20.31	---- Of age not more than 10 years	0%	12.5%			0%	0%	u
	87 02.90.20.32	---- Of age more than 10 years but not more than 12 years	0%	12.5%			2.5%	0%	u
	87 02.90.20.33	---- Of age more than 12 years but not more than 15 years	5%	12.5.%			10%	0%	u
	87 02.90.20.34	---- Of age more than 15 years but not more than 20 years	5%	12.5.%			15%	0%	u
	87 02.90.20.35	---- Of age more than 20 years	0%	12.5%			50%	0%	u
		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.							
	87 03.10.00.00	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine :							
		-- Of a cylinder capacity not exceeding 1,000 cc :							
		--- New :							
	87 03.21.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 03.21.19.00	---- Other	5%	12.5%				0%	u
		--- Used :							
	87 03.21.20.21	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 03.21.20.22	---- Of age more than 10 years but not more than 12 years	5%	12.5%			5%	0%	u
	87 03.21.20.23	---- Of age more than 12 years but not more than 15 years	5%	12.5%			20%	0%	u
	87 03.21.20.24	---- Of age more than 15 years	5%	12.5%			50%	0%	u
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc :							
		--- New :							
	87 03.22.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 03.22.19.00	---- Other	5%	12.5%				0%	u
		--- Used :							
	87 03.22.20.10	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 03.22.20.20	---- Of age more than 10 years but not more than 12 years	5%	12.5%			5%	0%	u
	87 03.22.20.30	---- Of age more than 12 years but not more than 15 years	5%	12.5%			20%	0%	u
	87 03.22.20.40	---- Of age more than 15 years	5%	12.5%			50%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :							
		--- New :							
		---- Presented completely knocked down (CKD) or unassembled for the assembling industry :							
	87 03.23.11.10	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc	5%	12.5%				0%	u
	87 03.23.11.20	----- Of a cylinder capacity exceeding 1,900 cc but not exceeding 3,000 cc	10%	12.5%				0%	u
		---- Other :							
	87 03.23.19.10	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc	5%	12.5%				0%	u
	87 03.23.19.20	----- Of a cylinder capacity exceeding 1,900 cc but not exceeding 3,000 cc	10%	12.5%				0%	u
		--- Used :							
	87 03.23.20.10	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc, of age not more than 10 years	5%	12.5%			0%	0%	u
	87 03.23.20.20	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc, of age more than 10 years but not more than 12 years	5%	12.5%			5%	0%	u
	87 03.23.20.30	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc, of age more than 12 years but not more than 15 years	5%	12.5%			20%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 03.23.20.40	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900cc, of age more than 15 years	5%	12.5%			50%	0%	u
	87 03.23.20.50	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 3,000 cc, of age not more than 10 years	10%	12.5%			0%	0%	u
	87 03.23.20.60	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 3,000 cc, of age more than 10 years but not more than 12 years	10%	12.5%			5%	0%	u
	87 03.23.20.70	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 3,000 cc, of age more than 12 years but not more than 15 years	10%	12.5%			20%	0%	u
	87 03.23.20.80	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 3,000 cc, of age more than 15 years	10%	12.5%			50%	0%	u
		-- Of a cylinder capacity exceeding 3,000 cc :							
		--- New :							
	87 03.24.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	20%	12.5%				0%	u
	87 03.24.19.00	---- Other	20%	12.5%				0%	u
		--- Used :							
	87 03.24.20.10	---- Of age not more than 10 years	20%	12.5%			0%	0%	u
	87 03.24.20.20	---- Of age more than 10 years but not more than 12 years	20%	12.5%			5%	0%	u
	87 03.24.20.30	---- Of age more than 12 years but not more than 15 years	20%	12.5%			20%	0%	u
	87 03.24.20.40	---- Of age more than 15 years	20%	12.5%			50%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :							
		-- Of a cylinder capacity not exceeding 1,500 cc :							
		--- New :							
	87 03.31.11.00	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 03.31.19.00	---- Other	5%	12.5%				0%	u
		--- Used :							
	87 03.31.20.10	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 03.31.20.20	---- Of age more than 10 years but not more than 12 years	5%	12.5%			5%	0%	u
	87 03.31.20.30	---- Of age more than 12 years but not more than 15 years	5%	12.5%			20%	0%	u
	87 03.31.20.40	---- Of age more than 15 years	5%	12.5%			50%	0%	u
		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :							
		--- New :							
		---- Presented completely knocked down (CKD) or unassembled for the assembling industry :							
	87 03.32.11.10	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc	5%	12.5%				0%	u
	87 03.32.11.20	----- Of a cylinder capacity exceeding 1,900 cc but not exceeding 2,500 cc	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		---- Other :							
	87 03.32.19.10	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc	5%	12.5%				0%	u
	87 03.32.19.20	----- Of a cylinder capacity exceeding 1,900 cc but not exceeding 2,500 cc	10%	12.5%				0%	u
		--- Used :							
	87 03.32.20.10	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc, of age not more than 10 years	5%	12.5%			0%	0%	u
	87 03.32.20.20	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc, of age more than 10 years but not more than 12 years	5%	12.5%			5%	0%	u
	87 03.32.20.30	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,900 cc, of age more than 12 years but not more than 15 years	5%	12.5%			20%	0%	u
	87 03.32.20.40	---- Of a cylinder capacity exceeding 1,500 but not exceeding 1,900 cc, of age more than 15 years	5%	12.5%			50%	0%	u
	87 03.32.20.50	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 2,500 cc, of age not more than 10 years	10%	12.5%			0%	0%	u
	87 03.32.20.60	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 2,500 cc, of age more than 10 years but not more than 12 years	10%	12.5%			5%	0%	u
	87 03.32.20.70	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 2,500 cc, of age more than 12 years but not more than 15 years	10%	12.5%			20%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 03.32.20.80	---- Of a cylinder capacity exceeding 1,900 cc but not exceeding 2,500 cc, of age more than 15 years -- Of a cylinder capacity exceeding 2,500 cc : --- New : ---- Presented completely knocked down (CKD) or unassembled for the assembling industry :	10%	12.5%			50%	0%	u
	87 03.33.11.10	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10%	12.5%				0%	u
	87 03.33.11.20	----- Of a cylinder capacity exceeding 3,000 cc ---- Other :	20%	12.5%				0%	u
	87 03.33.19.10	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	10%	12.5%				0%	u
	87 03.33.19.20	----- Of a cylinder capacity exceeding 3,000 cc --- Used :	20%	12.5%				0%	u
	87 03.33.20.10	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, of age not more than 10 years	10%	12.5%			0%	0%	u
	87 03.33.20.20	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, of age more than 10 years but not more than 12 years	10%	12.5%			5%	0%	u
	87 03.33.20.30	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, of age not more than 12 years but not more than 15 years	10%	12.5%			20%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.04	87 03.33.20.40	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc, of age not more than 15 years	10%	12.5%			50%	0%	u
	87 03.33.20.50	---- Of a cylinder capacity exceeding 3,000 cc, of age not more than 10 years	20%	12.5%			0%	0%	u
	87 03.33.20.60	---- Of a cylinder capacity exceeding 3,000 cc, of age more than 10 years but not more than 12 years	20%	12.5%			5%	0%	u
	87 03.33.20.70	---- Of a cylinder capacity exceeding 3,000 cc, of age more than 12 years but not more than 15 years	20%	12.5%			20%	0%	u
	87 03.33.20.80	---- Of a cylinder capacity exceeding 3,000 cc, of age more than 15 years	20%	12.5%			50%	0%	u
		- Other :							
	87 03.90.00.11	-- Ambulances : --- New	0%	0%			0%	0%	u
	87 03.90.00.19	--- Used	0%	0%			0%	0%	u
		-- Motor hearses :							
	87 03.90.00.21	--- New	0%	12.5%			0%	0%	u
	87 03.90.00.29	--- Used	0%	12.5%			0%	0%	u
		-- Other :							
	87 03.90.00.91	--- Of age not more than 10 years	20%	12.5%			0%	0%	u
	87 03.90.00.92	--- Of age more than 10 years, but not more than 12 years	20%	12.5%			5%	0%	u
	87 03.90.00.93	--- Of age more than 12 years, but not more than 15 years	20%	12.5%			20%	0%	u
	87 03.90.00.94	--- Of age more than 15 years	20%	12.5%			50/%	0%	u
		Motor vehicles for the transport of goods. - Dumpers designed for off-highway use :							

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 04.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	0%				0%	u
		-- Other :							
	87 04.10.90.10	--- New	0%	0%				0%	u
	87 04.10.90.90	--- Used	0%	0%				0%	u
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel) :							
		-- g.v.w not exceeding 5 tonnes :							
		--- New :							
		---- Dumpers :							
	87 04.21.11.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.21.11.90	---- Other	5%	12.5%				0%	u
		---- Other :							
	87 04.21.19.10	---- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.21.19.90	---- Other	5%	12.5%				0%	u
		--- Used :							
	87 04.21.20.11	---- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.21.20.12	---- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u
	87 04.21.20.13	---- Of age more than 12 years, but not more than 22 years	5%	12.5%			10%	0%	u
	87 04.21.20.14	---- Of age more than 22 years	5%	12.5%			30%	0%	u
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :							
		--- New :							
	---- Dumpers :								

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 04.22.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.22.11.90	----- Other	5%	12.5%				0%	u
		----- Other :							
	87 04.22.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.22.19.90	----- Other	5%	12.5%				0%	u
		--- Used :							
		----- Dumpers :							
	87 04.22.20.11	----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.22.20.12	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u
	87 04.22.20.13	----- Of age more than 12 years, but not more than 22 years	5%	12.5%			10%	0%	u
	87 04.22.20.14	----- Of age more than 22 years	5%	12.5%			30%	0%	u
		----- Vans :							
	87 04.22.20.15	----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.22.20.16	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			2.5%	0%	u
	87 04.22.20.17	----- Of age more than 12 years, but not more than 15 years	5%	12.5%			10%	0%	u
	87 04.22.20.18	----- Of age more than 15 years, but not more than 20 years	5%	12.5%			10%	0%	u
	87 04.22.20.19	----- Of age more than 20 years	5%	12.5%			30%	0%	u
		----- Other :							
	87 04.22.20.21	----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.22.20.22	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 04.22.20.23	----- Of age more than 12 years, but not more than 22 years	5%	12.5%			10%	0%	u
	87 04.22.20.24	----- Of age more than 22 years	5%	12.5%			30%	0%	u
		-- g.v.w. exceeding 20 tonnes :							
		--- New :							
		----- Dumpers :							
	87 04.23.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	87 04.23.11.90	----- Other	0%	12.5%				0%	u
		----- Other :							
	87 04.23.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.23.19.90	----- Other	5%	12.5%				0%	u
		--- Used :							
		----- Dumpers :							
	87 04.23.20.11	----- Of age not more than 12 years	0%	12.5%			0%	0%	u
	87 04.23.20.12	----- Of age more than 12 years, but not more than 22 years	0%	12.5%			5%	0%	u
	87 04.23.20.13	----- Of age more than 22 years	0%	12.5%			10%	0%	u
		----- Other :							
	87 04.23.20.21	----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.23.20.22	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u
	87 04.23.20.23	----- Of age more than 12 years, but not more than 22 years	5%	12.5%			10%	0%	u
	87 04.23.20.24	----- Of age more than 22 years	5%	12.5%			30%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		- Other, with spark-ignition internal combustion piston engine : -- g.v.w. not exceeding 5 tonnes : --- New : ---- Dumpers : ----- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12..5%				0%	u
	87 04.31.11.90	----- Other	5%	12..5%				0%	u
		----- Other :	5%	12.5%				0%	u
	87 04.31.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12..5%				0%	u
	87 04.31.19.90	----- Other	5%	12..5%				0%	u
		--- Used : ---- Dumpers : ----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.31.20.12	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u
	87 04.31.20.13	----- Of age more than 12 years, but not more than 22 years	5%	12.5%			10%	0%	u
	87 04.31.20.14	----- Of age more than 22 years	5%	12.5%			30%	0%	u
		----- Vans : ----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.31.20.16	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			2.5%	0%	u
	87 04.31.20.17	----- Of age more than 12 years, but not more than 15 years	5%	12.5%			10%	0%	u
	87 04.31.20.18	----- Of age more than 15 years, but not more than 20 years	5%	12.5%			15%	0%	u
	87 04.31.20.19	----- Of age more than 20 years	5%	12.5%			50%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		---- Other :							
	87 04.31.20.21	----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.31.20.22	----- Of age more than 10 years, but not more than 12 years	5%	12..5%			5%	0%	u
	87 04.31.20.23	----- Of age more than 12 years, but not more than 22 years	5%	12..5%			10%	0%	u
	87 04.31.20.24	----- Of age more than 22 years	5%	12.5%			30%	0%	u
		-- g.v.w. exceeding 5 tonnes :							
		--- New :							
		---- Dumpers :							
	87 04.32.11.10	----- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.32.11.90	----- Other	5%	12.5%				0%	u
		---- Other :							
	87 04.32.19.10	----- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.32.19.90	----- Other	5%	12.5%				0%	u
		--- Used :							
		---- Dumpers :							
	87 04.32.20.11	----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.32.20.12	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u
	87 04.32.20.13	----- Of age more than 12 years, but not more than 22 years	5%	12.5%			5%	0%	u
	87 04.32.20.14	----- Of age more than 22 years	5%	12.5%			20%	0%	u
		---- Vans :							
	87 04.32.20.15	----- Of age not more than 10 years	5%	12.5%			0%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 04.32.20.16	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			2.5%	0%	u
	87 04.32.20.17	----- Of age more than 12 years, but not more than 15 years	5%	12.5%			10%	0%	u
	87 04.32.20.18	----- Of age more than 15 years, but not more than 20 years	5%	12.5%			15%	0%	u
	87 04.32.20.19	----- Of age more than 20 years	5%	12.5%			50%	0%	u
		----- Other :							
	87 04.32.20.21	----- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.32.20.22	----- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u
	87 04.32.20.23	----- Of age more than 12 years, but not more than 22 years	5%	12.5%			10%	0%	u
	87 04.32.20.24	----- Of age more than 22 years	5%	12.5%			30%	0%	u
		- Other :							
		-- New :							
	87 04.90.11.00	--- Presented completely knocked down (CKD) or unassembled for the assembling industry	5%	12.5%				0%	u
	87 04.90.19.00	--- Other	5%	12.5%				0%	u
		-- Used :							
	87 04.90.20.21	--- Of age not more than 10 years	5%	12.5%			0%	0%	u
	87 04.90.20.22	--- Of age more than 10 years, but not more than 12 years	5%	12.5%			5%	0%	u
	87 04.90.20.23	--- Of age more than 12 years, but not more than 22 years	5%	12.5%			10%	0%	u
	87 04.90.20.24	--- Of age more than 22 years	5%	12.5%			30%	0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 work-shops, mobile radiological units).							
	87 05.10.00.10	-- New	0%	12.5%				0%	u
	87 05.10.00.90	-- Used	0%	12.5%				0%	u
		- Mobile drilling derricks :							
	87 05.20.00.10	-- New	0%	12.5%				0%	u
	87 05.20.00.90	-- Used	0%	12.5%				0%	u
		- Fire fighting vehicles :							
	87 05.30.00.10	-- New	0%	12.5%				0%	u
	87 05.30.00.90	-- Used	0%	12.5%				0%	u
		- Concrete-mixer lorries :							
	87 05.40.00.10	-- New	0%	12.5%				0%	u
	87 05.40.00.90	-- Used	0%	12.5%				0%	u
		- Other :							
	87 05.90.00.10	-- New	0%	12.5%				0%	u
	87 05.90.00.90	-- Used	0%	12.5%				0%	u
87.06		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.							
	87 06.00.11.00	-- Of vehicles under sub-heading 8701.20.10	0%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.07	87 06.00.12.00	-- Of vehicles under heading 87.02	0%	12.5%				0%	u
	87 06.00.13.00	-- Of vehicles under heading 87.03	10%	12.5%				0%	u
	87 06.00.14.00	-- Of vehicles under heading 87.04	0%	12.5%				0%	u
	87 06.00.90.00	- Other	0%	12.5%				0%	u
		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.							
		- For the vehicles of heading 87.03 :							
	87 07.10.10.00	-- For assembly plant	10%	12.5%				0%	u
	87 07.10.90.00	-- Other	10%	12.5%				0%	u
		- Other :							
		-- For assembly plant :							
87.08	87 07.90.11.00	--- Of vehicles under sub-heading 8701.20	0%	12.5%				0%	u
	87 07.90.12.00	--- Of vehicles under heading 87.02	0%	12.5%				0%	u
	87 07.90.13.00	--- Of vehicles under heading 87.04	0%	12.5%				0%	u
	87 07.90.90.00	-- Other	10%	12.5%				0%	u
		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.							
	87 08.10.00.00	- Bumpers and parts thereof	10%	12.5%				0%	Kg
		- Other parts and accessories of bodies (including cabs) :							
	87 08.21.00.00	-- Safety seat belts	0%	12.5%				0%	u
	87 08.29.00.00	-- Other	10%	12.5%				0%	kg
	87 08.30.00.00	- Brakes and servo-brakes; parts thereof	10%	12.5%				0%	kg
	87 08.40.00.00	- Gear boxes and parts thereof	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.09	87 08.50.00.00	- Drive-axes with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	10%	12.5%				0%	kg
	87 08.70.00.00	- Road wheels and parts and accessories thereof	10%	12.5%				0%	kg
	87 08.80.00.00	- Suspension systems and parts thereof (including shock-absorbers)	10%	12.5%				0%	kg
		- Other parts and accessories :							
	87 08.91.00.00	-- Radiators and parts thereof	10%	12.5%				0%	kg
	87 08.92.00.00	-- Silencers (mufflers) and exhaust pipes; parts thereof	10%	12.5%				0%	kg
	87 08.93.00.00	-- Clutches and parts thereof	10%	12.5%				0%	kg
	87 08.94.00.00	-- Steering wheels, steering columns and steering boxes	10%	12.5%				0%	kg
	87 08.95.00.00	-- Safety airbags with inflater systems; parts thereof	0%	12.5%				0%	kg
	87 08.99.00.00	-- Other	10%	12.5%				0%	kg
		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 :							
	87 09.11.00.00	-- Electrical	10%	12.5%				0%	u
87 09.19.00.00	-- Other	10%	12.5%				0%	u	
87 09.90.00.00	- Parts	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.10	87 10.00.00.00	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	0%	12.5%				0%	u
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side cars.							
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc :							
	87 11.10.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	87 11.10.90.00	-- Other	0%	12.5%				0%	u
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :							
	87 11.20.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
		-- Other :							
	87 11.20.91.00	--- Of cylinder capacity exceeding 50 cc but not exceeding 80 cc	0%	12.5%				0%	u
	87 11.20.99.00	--- Of cylinder capacity exceeding 80 cc but not exceeding 250 cc	0%	12.5%				0%	u
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :							
	87 11.30.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.12	87 11.30.90.00	-- Other - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :	0%	12.5%				0%	u
	87 11.40.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	87 11.40.90.00	-- Other - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc :	0%	12.5%				0%	u
	87 11.50.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	87 11.50.90.00	-- Other - Other :	0%	12.5%				0%	u
	87 11.90.10.00	-- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	87 11.90.90.00	-- Other	0%	12.5%				0%	u
		Bicycles and other cycles (including delivery tricycles), not motorized.							
	87 12.00.10.00	- Presented completely knocked down (CKD) or unassembled for the assembling industry	0%	12.5%				0%	u
	87 12.00.90.00	- Other	0%	12.5%				0%	u
87.13		Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.							
	87 13.10.00.00	- Not mechanically propelled	0%	0%				0%	u
	87 13.90.00.00	- Other	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.							
		- Of motorcycles (including mopeds) :							
	87 14.10.10.00	-- For the assembly industry	10%	12.5%				0%	kg
	87 14.10.90.00	-- Other	10%	12.5%				0%	kg
	87 14.20.00.00	- Of carriages for disabled persons	10%	12.5%				0%	kg
		- Other :							
		-- Frames and forks, and parts thereof :							
	87 14.91.10.00	--- For the assembly industry	10%	12.5%				0%	kg
	87 14.91.90.00	--- Other	10%	12.5%				0%	kg
		-- Wheel rims and spokes :							
	87 14.92.10.00	--- For the assembly industry	10%	12.5%				0%	kg
	87 14.92.90.00	--- Other	10%	12.5%				0%	kg
		-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:							
	87 14.93.10.00	--- For the assembly industry	10%	12.5%				0%	kg
	87 14.93.90.00	--- Other	10%	12.5%				0%	kg
		-- Brakes, including coaster braking hubs and hub brakes, and parts thereof :							
	87 14.94.10.00	--- For the assembly industry	10%	12.5%				0%	kg
	87 14.94.90.00	--- Other	10%	12.5%				0%	kg
		-- Saddles :							
	87 14.95.10.00	--- For the assembly industry	10%	12.5%				0%	kg
	87 14.95.90.00	--- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
87.15 87.16		-- Pedals and crank-gear, and parts thereof :							
	87 14.96.10.00	--- For the assembly industry	10%	12.5%				0%	kg
	87 14.96.90.00	--- Other	10%	12.5%				0%	kg
		-- Other :							
	87 14.99.10.00	--- For the assembly industry	10%	12.5%				0%	kg
	87 14.99.90.00	--- Other	10%	12.5%				0%	kg
	87 15.00.00.00	Baby carriages and parts thereof.	10%	12.5%				0%	kg
		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.							
		- Trailers and semi-trailers of the caravan type, for housing or camping :							
	87 16.10.00.10	-- New	5%	12.5%				0%	u
	87 16.10.00.20	-- Used	5%	12.5%				0%	u
		- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :							
	87 16.20.00.10	-- New	0%	12.5%				0%	u
	87 16.20.00.20	-- Used	0%	12.5%				0%	u
		- Other trailers and semi-trailers for the transport of goods :							
		-- Tanker trailers and tanker semi-trailers :							
	87 16.31.00.10	--- New	5%	12.5%				0%	u
	87 16.31.00.20	--- Used	5%	12.5%				0%	u
		-- Other :							
		--- For the haulage of timber :							
	87 16.39.00.10	---- New	5%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	87 16.39.00.20	---- Used	5%	12.5%				0%	u
		--- Other tipping trailers :							
		---- With a carrying capacity of 6 cubic metres or less and a weight of less than 1,600 kg :							
	87 16.39.21.10	----- New	5%	12.5%				0%	u
	87 16.39.21.20	----- Used	5%	12.5%				0%	u
		---- With a carrying capacity of 6 cubic metres or less and a weight of 1,600 kg or more :							
	87 16.39.22.10	----- New	5%	12.5%				0%	u
	87 16.39.22.20	----- Used	5%	12.5%				0%	u
		---- With a carrying capacity of 6 cubic metres or more :							
	87 16.39.23.10	----- New	5%	12.5%				0%	u
	87 16.39.23.20	----- Used	5%	12.5%				0%	u
		--- Other :							
	87 16.39.90.10	---- New	5%	12.5%				0%	u
	87 16.39.90.20	---- Used	5%	12.5%				0%	u
		- Other trailers and semi-trailers :							
	87 16.40.00.10	-- New	5%	12.5%				0%	u
	87 16.40.00.20	-- Used	5%	12.5%				0%	u
		- Other vehicles :							
	87 16.80.10.00	-- Vehicles drawn by animals	0%	12.5%				0%	u

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
		-- Other hand propelled vehicles :							
	87 16.80.21.00	--- Wheel barrow	0%	12.5%				0%	u
	87 16.80.29.00	--- Other	0%	12.5%				0%	u
	87 16.80.90.00	-- Other	5%	12.5%				0%	u
		- Parts :							
	87 16.90.10.00	-- Parts of trailers and semi-trailers	5%	12.5%				0%	kg
	87 16.90.20.00	-- Parts of vehicles drawn by animals	0%	12.5%				0%	kg
	87 16.90.90.00	-- Other	5%	12.5%				0%	kg

Chapter 88

Section XVII
Chapter 88
Note
88.01/02

Aircraft, Spacecraft, and Parts thereof

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
88.01	88 01.00.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	20%	12.5%				0%	u
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.							
		- Helicopters :							
	88 02.11.00.00	-- Of an unladen weight not exceeding 2,000 kg	20%	12.5%				0%	u
	88 02.12.00.00	-- Of an unladen weight exceeding 2,000 kg	20%	12.5%				0%	u
	88 02.20.00.00	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	20%	12.5%				0%	u
	88 02.30.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	0%	0%				0%	u
	88 02.40.00.00	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	0%	0%				0%	u
	88 02.60.00.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
88.03		Parts of goods of heading 88.01 or 88.02.							
	88 03.10.00.00	- Propellers and rotors and parts thereof	20%	12.5%				0%	kg
	88 03.20.00.00	- Under-carriages and parts thereof	20%	12.5%				0%	kg
	88 03.30.00.00	- Other parts of aeroplanes or helicopters	20%	12.5%				0%	kg
	88 03.90.00.00	- Other	20%	12.5%				0%	kg
88.04	88 04.00.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	20%	12.5%				0%	kg
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.							
	88 05.10.00.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	20%	12.5%				0%	kg
		- Ground flying trainers and parts thereof:							
	88 05.21.00.00	-- Air combat simulators and parts thereof	20%	12.5%				0%	kg
	88 05.29.00.00	-- Other	20%	12.5%				0%	kg

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	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods. - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds : -- Mechanically propelled passenger carrying vessels for inland navigation : 89 01.10.11.00 --- Of a gross tonnage of 500 tonnes or less 89 01.10.12.00 --- Of a gross tonnage more than 500 tonnes 89 01.10.90.00 -- Other 89 01.20.00.00 - Tankers 89 01.30.00.00 - Refrigerated vessels, other than those of subheading 8901.20							
	89 01.10.11.00	--- Of a gross tonnage of 500 tonnes or less	0%	0%				0%	u
	89 01.10.12.00	--- Of a gross tonnage more than 500 tonnes	0%	0%				0%	u
	89 01.10.90.00	-- Other	0%	0%				0%	u
	89 01.20.00.00	- Tankers	0%	0%				0%	u
	89 01.30.00.00	- Refrigerated vessels, other than those of subheading 8901.20	0%	0%				0%	u

(*) Commodities of this Chapter require :

- (i) the prior approval in writing granted by the Minister of Ports, Harbours and Railways
- (ii) the recommendation of the Ghana Maritime Authority.

Trawlers of age more than 10 years from the date of construction and Tuna fishing vessels or any other vessel of age more than 15 years from the date of construction, shall not be imported into Ghana (Ghana Shipping Act, 2003 (Act 645))

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
89.02		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods :							
		-- Mechanically propelled vessels for the transport of goods by inland navigation :							
	89 01.90.11.00	--- Of a gross tonnage of 500 tonnes or less	0%	0%				0%	u
	89 01.90.12.00	--- Of a gross tonnage more than 500 tonnes	0%	0%				0%	u
	89 01.90.90.00	-- Other	0%	0%				0%	u
		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.							
	89 02.00.10.00	- Of a gross tonnage less than or equal to 10 tonnes	0%	0%				0%	u
	89 02.00.20.00	- Of a gross tonnage more than 10 tonnes and less than or equal to 40 tonnes	0%	0%				0%	u
		- Of a gross tonnage more than 40 tonnes and less than or equal to 300 tonnes :							
	89 02.00.31.00	-- Equipped with a freezer or freezing unit for the preservation of their catch	0%	0%				0%	u
	89 02.00.39.00	-- Other	0%	0%				0%	u
		- Of a gross tonnage more than 300 tonnes :							
89.03	89 02.00.41.00	-- Equipped with a freezer or freezing unit for the preservation of their catch	0%	0%				0%	u
	89 02.00.49.00	-- Other	0%	0%				0%	u
	89 02.00.90.00	- Other	0%	0%				0%	u
		Yachts and other vessels for pleasure or sports; rowing boats and canoes.							
	89 03.10.00.00	- Inflatable	20%	12.5%				0%	u

(*) Commodities of this Chapter require :

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- (ii) the recommendation of the Ghana Maritime Authority.

Trawlers of age more than 10 years from the date of construction and Tuna fishing vessels or any other vessel of age more than 15 years from the date of construction, shall not be imported into Ghana (Ghana Shipping Act, 2003 (Act 645))

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
89.04	89 03.91.00.00	- Other : -- Sailboats, with or without auxiliary motor	20%	12.5%				0%	u
	89 03.92.00.00	-- Motorboats, other than outboard motorboats	20%	12.5%				0%	u
	89 03.99.00.00	-- Other	20%	12.5%				0%	u
	89 04.00.00.00	Tugs and pusher craft.	0%	0%				0%	u
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.							
89.06	89 05.10.00.00	- Dredgers	0%	0%				0%	u
	89 05.20.00.00	- Floating or submersible drilling or production platforms	0%	0%				0%	u
	89 05.90.00.00	- Other	0%	0%				0%	u
		Other vessels, including warships and lifeboats other than rowing boats.							
89.07	8906.10.00.00	- Warships	20%	12.5%				0%	u
	8906.90.00.00	- Other	20%	12.5%				0%	u
		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).							
89.08	89 07.10.00.00	- Inflatable rafts	10%	12.5%				0%	u
	89 07.90.00.00	- Other	10%	12.5%				0%	u
	89 08.00.00.00	Vessels and other floating structures for breaking up.	10%	12.5%				0%	u

(*) Commodities of this Chapter require :

- (i) the prior approval in writing granted by the Minister of Ports, Harbours and Railways
- (ii) the recommendation of the Ghana Maritime Authority.

Trawlers of age more than 10 years from the date of construction and Tuna fishing vessels or any other vessel of age more than 15 years from the date of construction, shall not be imported into Ghana (Ghana Shipping Act, 2003 (Act 645))

Section XVIII

**Section XVIII
Chapter 90
Notes₁**

**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, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 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 90.33) are in all cases to be classified in their respective headings;
 - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
 - (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :
- Preventing or correcting bodily deformities; or
 - Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
7. Heading 90.32 applies only to :
- (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and
 - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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.							
	90 01.10.00.00	- Optical fibres, optical fibre bundles and cables	10%	12.5%				0%	kg
	90 01.20.00.00	- Sheets and plates of polarising material	10%	12.5%				0%	kg
	90 01.30.00.00	- Contact lenses	0%	12.5%				0%	u
		- Spectacle lenses of glass :							
	90 01.40.10.00	-- Ophthalmic lenses	0%	12.5%				0%	u
	90 01.40.90.00	-- Other	10%	12.5%				0%	u
		- Spectacle lenses of other materials :							
	90 01.50.10.00	-- Ophthalmic lenses	0%	12.5%				0%	u
	90 01.50.90.00	-- Other	10%	12.5%				0%	u
90 01.90.00.00	- Other	20%	12.5%				0%	kg	
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 :							
	90 02.11.00.00	-- For cameras, projectors or photographic enlargers or reducers	20%	12.5%				0%	kg
	90 02.19.00.00	-- Other	20%	12.5%				0%	kg
	90 02.20.00.00	- Filters	20%	12.5%				0%	kg
	90 02.90.00.00	- Other	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.							
		- Frames and mountings :							
	90 03.11.00.00	-- Of plastics	0%	12.5%				0%	u
	90 03.19.00.00	-- Of other materials	0%	12.5%				0%	u
	90 03.90.00.00	- Parts	0%	12.5%				0%	kg
90.04		Spectacles, goggles and the like, corrective, protective or other.							
	90 04.10.00.00	- Sunglasses	20%	12.5%				0%	u
		- Other :							
	90 04.90.10.00	-- For correcting vision	0%	12.5%				0%	u
	90 04.90.90.00	-- Other	0%	12.5%				0%	u
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.							
	90 05.10.00.00	- Binoculars	20%	12.5%				0%	u
	90 05.80.00.00	- Other instruments	10%	12.5%				0%	u
	90 05.90.00.00	- Parts and accessories (including mountings)	10%	12.5%				0%	kg
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.							
	90 06.10.00.00	- Cameras of a kind used for preparing printing plates or cylinders	20%	12.5%				0%	u
	90 06.30.00.00	- 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%	12.5%				0%	u
	90 06.40.00.00	- Instant print cameras	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.07	90 06.51.00.00	- Other cameras : -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	20%	12.5%				0%	u
	90 06.52.00.00	-- Other, for roll film of a width less than 35 mm	20%	12.5%				0%	u
	90 06.53.00.00	-- Other, for roll film of a width of 35 mm	20%	12.5%				0%	u
	90 06.59.00.00	-- Other	20%	12.5%				0%	u
		- Photographic flashlight apparatus and flashbulbs :							
	90 06.61.00.00	-- Discharge lamp ("electronic") flashlight apparatus	20%	12.5%				0%	u
	90 06.69.00.00	-- Other	20%	12.5%				0%	u
		- Parts and accessories :							
	90 06.91.00.00	-- For cameras	20%	12.5%				0%	kg
	90 06.99.00.00	-- Other	20%	12.5%				0%	kg
90.08		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.							
	9007.10.00.00	- Cameras	20%	12.5%				0%	u
	90 07.20.00.00	- Projectors	20%	12.5%				0%	u
		- Parts and accessories :							
	90 07.91.00.00	-- For cameras	20%	12.5%				0%	kg
	90 07.92.00.00	-- For projectors	20%	12.5%				0%	kg
		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.							
	90 08.50.00.00	- Projectors, enlargers and reducers	20%	12.5%				0%	u
90 08.90.00.00	- Parts and accessories	20%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
[90.09]									
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.							
	90 10.10.00.00	- 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%	12.5%				0%	u
	90 10.50.00.00	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	20%	12.5%				0%	u
	90 10.60.00.00	- Projection screens	20%	12.5%				0%	u
	90 10.90.00.00	- Parts and accessories	20%	12.5%				0%	kg
90.11		Compound optical microscopes, including those for photomicrography, cinephoto-micrography or microprojection.							
	90 11.10.00.00	- Stereoscopic microscopes	10%	12.5%				0%	u
	90 11.20.00.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	10%	12.5%				0%	u
	90 11.80.00.00	- Other microscopes	10%	12.5%				0%	u
	90 11.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
90.12		Microscopes other than optical microscopes; diffraction apparatus.							
	90 12.10.00.00	- Microscopes other than optical microscopes; diffraction apparatus	10%	12.5%				0%	u
	90 12.90.00.00	- Parts and accessories	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.							
	90 13.10.00.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	10%	12.5%				0%	u
	90 13.20.00.00	- Lasers, other than laser diodes	10%	12.5%				0%	u
	90 13.80.00.00	- Other devices, appliances and instruments	10%	12.5%				0%	u
90.14	90 13.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
		Direction finding compasses; other navigational instruments and appliances.							
	90 14.10.00.00	- Direction finding compasses	10%	12.5%				0%	u
	90 14.20.00.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	10%	12.5%				0%	u
90.15	90 14.80.00.00	- Other instruments and appliances	10%	12.5%				0%	u
	90 14.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.							
	90 15.10.00.00	- Rangefinders	10%	12.5%				0%	u
	90 15.20.00.00	- Theodolites and (tacheometers)	10%	12.5%				0%	u
	90 15.30.00.00	- Levels	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.16	90 15.40.00.00	- Photogrammetrical surveying instruments and appliances	10%	12.5%				0%	kg
	90 15.80.00.00	- Other instruments and appliances	10%	12.5%				0%	u
	90 15.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
	90 16.00.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	10%	12.5%				0%	kg
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.							
90.18 (*)	90 17.10.00.00	- Drafting tables and machines, whether or not automatic	10%	12.5%				0%	u
	90 17.20.00.00	- Other drawing, marking-out or mathematical calculating instruments	10%	12.5%				0%	u
	90 17.30.00.00	- Micrometers, callipers and gauges	10%	12.5%				0%	u
	90 17.80.00.00	- Other instruments	10%	12.5%				0%	u
	90 17.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
		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):							
	90 18.11.00.00	-- Electro-cardiographs	10%	0%				0%	u
	90 18.12.00.00	-- Ultrasonic scanning apparatus	10%	0%				0%	u

(*) A permit is required from Food and Drugs Board

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.19	90 18.13.00.00	-- Magnetic resonance imaging apparatus	10%	0%				0%	u
	90 18.14.00.00	-- Scintigraphic apparatus	10%	0%				0%	u
	90 18.19.00.00	-- Other	10%	0%				0%	u
	90 18.20.00.00	- Ultra-violet or infra-red ray apparatus	10%	0%				0%	kg
		- Syringes, needles, catheters, cannulae and the like :							
	90 18.31.00.00	-- Syringes, with or without needles	10%	0%				0%	u
	90 18.32.00.00	-- Tubular metal needles and needles for sutures	10%	0%				0%	kg
	90 18.39.00.00	-- Other	10%	0%				0%	u
		- Other instruments and appliances, used in dental sciences:							
	90 18.41.00.00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	10%	0%				0%	kg
	90 18.49.00.00	-- Other	10%	0%				0%	u
	90 18.50.00.00	- Other ophthalmic instruments and appliances	10%	0%				0%	kg
	90 18.90.00.00	- Other instruments and appliances	10%	0%				0%	u
		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.							
		- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus :							
	90 19.10.10.00	-- “Jacuzzi” and similar apparatus	10%	12.5%				0%	Kg
	90 19.10.90.00	--Other	10%	0%				0%	Kg

(*) A permit is required from Food and Drugs Board

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.20 90.21	90 19.20.00.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	10%	0%				0%	kg
	90 20.00.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	10%	0%				0%	kg
		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.							
	90 21.10.00.00	- Orthopaedic or fracture appliances	10%	0%				0%	kg
		- Artificial teeth and dental fittings:							
	90 21.21.00.00	-- Artificial teeth	10%	12.5%				0%	kg
	90 21.29.00.00	-- Other	10%	0%				0%	kg
		- Other artificial parts of the body:							
	90 21.31.00.00	-- Artificial joints	10%	0%				0%	kg
	90 21.39.00.00	-- Other	10%	0%				0%	kg
	90 21.40.00.00	- Hearing aids, excluding parts and accessories	10%	0%				0%	u
	90 21.50.00.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	10%	0%				0%	u
90 21.90.00.00	- Other	10%	12.5%				0%	kg	

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
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 :							
	90 22.12.00.00	-- Computed tomography apparatus	10%	0%				0%	u
	90 22.13.00.00	-- Other, for dental uses	10%	0%				0%	u
	90 22.14.00.00	-- Other, for medical, surgical or veterinary uses	10%	0%				0%	u
	90 22.19.00.00	-- For other uses	10%	0%				0%	u
		- 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 :							
	90 22.21.00.00	-- For medical, surgical, dental or veterinary uses	10%	0%				0%	u
	90 22.29.00.00	-- For other uses	10%	0%				0%	u
	90 22.30.00.00	- X-ray tubes	10%	0%				0%	u
	90 22.90.00.00	- Other, including parts and accessories	10%	0%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.23	90 23.00.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	10%	0%				0%	kg
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).							
	90 24.10.00.00	- Machines and appliances for testing metals	10%	0%				0%	u
	90 24.80.00.00	- Other machines and appliances	10%	0%				0%	u
	90 24.90.00.00	- Parts and accessories	10%	0%				0%	kg
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 :							
	90 25.11.00.00	-- Liquid-filled, for direct reading	10%	12.5%				0%	u
	90 25.19.00.00	-- Other	10%	12.5%				0%	u
	90 25.80.00.00	- Other instruments	10%	12.5%				0%	u
	90 25.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
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.							

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.27	90 26.10.00.00	- For measuring or checking the flow or level of liquids	10%	12.5%				0%	u
	90 26.20.00.00	- For measuring or checking pressure	10%	12.5%				0%	u
	90 26.80.00.00	- Other instruments or apparatus	10%	12.5%				0%	u
	90 26.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
		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.							
	90 27.10.00.00	- Gas or smoke analysis apparatus	10%	12.5%				0%	u
	90 27.20.00.00	- Chromatographs and electrophoresis instruments	10%	12.5%				0%	u
	90 27.30.00.00	- Spectrometers, spectrophoto-meters and spectrographs using optical radiations (UV, visible, IR)	10%	12.5%				0%	u
	90 27.50.00.00	- Other instruments and apparatus using optical radiations (UV, visible, IR)	10%	12.5%				0%	u
	90 27.80.00.00	- Other instruments and apparatus	10%	12.5%				0%	u
90.28	90 27.90.00.00	- Microtomes; parts and accessories	10%	12.5%				0%	kg
		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.							
	90 28.10.00.00	- Gas meters	10%	12.5%				0%	u
	90 28.20.00.00	- Liquid meters	10%	12.5%				0%	u
	90 28.30.00.00	- Electricity meters	10%	12.5%				0%	u
	90 28.90.00.00	- Parts and accessories	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.							
	90 29.10.00.00	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	10%	12.5%				0%	u
	90 29.20.00.00	- Speed indicators and tachometers; stroboscopes	10%	12.5%				0%	u
	90 29.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.							
	90 30.10.00.00	- Instruments and apparatus for measuring or detecting ionising radiations	10%	12.5%				0%	u
	90 30.20.00.00	- Oscilloscopes and cathode-ray oscillographs	10%	12.5%				0%	u
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :							
	90 30.31.00.00	-- Multimeters without a recording device	10%	12.5%				0%	u
	90 30.32.00.00	-- Multimeters with a recording device	10%	12.5%				0%	u
	90 30.33.00.00	-- Other, without a recording device	10%	12.5%				0%	u
	90 30.39.00.00	-- Other, with a recording device	10%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.31	90 30.40.00.00	- Other instruments and apparatus, specially designed for tele-communications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	10%	12.5%				0%	u
		- Other instruments and apparatus :							
	90 30.82.00.00	-- For measuring or checking semiconductor wafers or devices	10%	12.5%				0%	u
	90 30.84.00.00	-- Other, with a recording device	10%	12.5%				0%	u
	90 30.89.00.00	-- Other	10%	12.5%				0%	u
	90 30.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.							
	90 31.10.00.00	- Machines for balancing mechanical parts	10%	12.5%				0%	u
	90 31.20.00.00	- Test benches	10%	12.5%				0%	u
		- Other optical instruments and appliances :							
	90 31.41.00.00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	10%	12.5%				0%	u
	90 31.49.00.00	-- Other	10%	12.5%				0%	u
90 31.80.00.00	- Other instruments, appliances and machines	10%	12.5%				0%	u	
90 31.90.00.00	- Parts and accessories	10%	12.5%				0%	kg	

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
90.32		Automatic regulating or controlling instruments and apparatus.							
	90 32.10.00.00	- Thermostats	10%	12.5%				0%	u
	90 32.20.00.00	- Manostats	10%	12.5%				0%	u
		- Other instruments and apparatus :							
	90 32.81.00.00	-- Hydraulic or pneumatic	10%	12.5%				0%	u
	90 32.89.00.00	-- Other	10%	12.5%				0%	u
	90 32.90.00.00	- Parts and accessories	10%	12.5%				0%	kg
90.33	90 33.00.00.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	10%	12.5%				0%	kg

Chapter 91

Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover :

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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 :							
	91 01.11.00.00	-- With mechanical display only	20%	12.5%				0%	u
	91 01.19.00.00	-- Other	20%	12.5%				0%	u
		- Other wrist-watches, whether or not incorporating a stop-watch facility :							
	91 01.21.00.00	-- With automatic winding	20%	12.5%				0%	u
	91 01.29.00.00	-- Other	20%	12.5%				0%	u
		- Other :							
91.02	91 01.91.00.00	-- Electrically operated	20%	12.5%				0%	u
	91 01.99.00.00	-- Other	20%	12.5%				0%	u
		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 :							
	91 02.11.00.00	-- With mechanical display only	20%	12.5%				0%	u
	91 02.12.00.00	-- With opto-electronic display only	20%	12.5%				0%	u
	91 02.19.00.00	-- Other	20%	12.5%				0%	u
		- Other wrist-watches, whether or not incorporating a stop-watch facility :							
	91 02.21.00.00	-- With automatic winding	20%	12.5%				0%	u
	91 02.29.00.00	-- Other	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
91.03	91 02.91.00.00	- Other : -- Electrically operated	20%	12.5%				0%	u
	91 02.99.00.00	-- Other	20%	12.5%				0%	u
		Clocks with watch movements, excluding clocks of heading 91.04.							
91.04	91 03.10.00.00	- Electrically operated	20%	12.5%				0%	u
	91 03.90.00.00	- Other	20%	12.5%				0%	u
	91 04.00.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	20%	12.5%				0%	u
91.05		Other clocks.							
		- Alarm clocks :							
	91 05.11.00.00	-- Electrically operated	20%	12.5%				0%	u
91.06	91 05.19.00.00	-- Other	20%	12.5%				0%	u
		- Wall clocks :							
	91 05.21.00.00	-- Electrically operated	20%	12.5%				0%	u
91.07	91 05.29.00.00	-- Other	20%	12.5%				0%	u
		- Other :							
	91 05.91.00.00	-- Electrically operated	20%	12.5%				0%	u
91.07	91 05.99.00.00	-- Other	20%	12.5%				0%	u
		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).							
	91 06.10.00.00	- Time-registers; time-recorders	20%	12.5%				0%	u
91.07	91 06.90.00.00	- Other	20%	12.5%				0%	u
	91 07.00.00.00	Time switches with clock or watch movement or with synchronous motor.	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
91.08		Watch movements, complete and assembled.							
		- Electrically operated :							
	91 08.11.00.00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	20%	12.5%				0%	u
	91 08.12.00.00	-- With opto-electronic display only	20%	12.5%				0%	u
	91 08.19.00.00	-- Other	20%	12.5%				0%	u
	91 08.20.00.00	- With automatic winding	20%	12.5%				0%	u
	91 08.90.00.00	- Other	20%	12.5%				0%	u
91.09		Clock movements, complete and assembled.							
	91 09.10.00.00	- Electrically operated	20%	12.5%				0%	u
	91 09.90.00.00	- Other	20%	12.5%				0%	u
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 :							
	91 10.11.00.00	-- Complete movements, unassembled or partly assembled (movement sets)	20%	12.5%				0%	u
	91 10.12.00.00	-- Incomplete movements, assembled	20%	12.5%				0%	kg
	91 10.19.00.00	-- Rough movements	20%	12.5%				0%	kg
	91 10.90.00.00	- Other	20%	12.5%				0%	kg
91.11		Watch cases and parts thereof.							
	91 11.10.00.00	- Cases of precious metal or of metal clad with precious metal	20%	12.5%				0%	u
	91 11.20.00.00	- Cases of base metal, whether or not gold- or silver-plated	20%	12.5%				0%	u

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
91.12	91 11.80.00.00	- Other cases	20%	12.5%				0%	u
	91 11.90.00.00	- Parts	20%	12.5%				0%	kg
		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.							
91.13	91 12.20.00.00	- Cases	20%	12.5%				0%	u
	91 12.90.00.00	- Parts	20%	12.5%				0%	kg
		Watch straps, watch bands and watch bracelets, and parts thereof.							
91.14	91 13.10.00.00	- Of precious metal or of metal clad with precious metal	20%	12.5%				0%	kg
	91 13.20.00.00	- Of base metal, whether or not gold or silver-plated	20%	12.5%				0%	kg
	91 13.90.00.00	- Other	20%	12.5%				0%	kg
		Other clock or watch parts.							
	91 14.10.00.00	- Springs, including hair-springs	20%	12.5%				0%	kg
	91 14.30.00.00	- Dials	20%	12.5%				0%	kg
	91 14.40.00.00	- Plates and bridges	20%	12.5%				0%	kg
	91 14.90.00.00	- Other	20%	12.5%				0%	kg

Chapter 92

**Musical instruments;
parts and accessories of such articles**

Notes.

1.- This Chapter does not cover :

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.							
	92 01.10.00.00	- Upright pianos	0%	0%				0%	u
	92 01.20.00.00	- Grand pianos	0%	0%				0%	u
	92 01.90.00.00	- Other	0%	0%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
92.02		Other string musical instruments (for example, guitars, violins, harps).							
	92 02.10.00.00	- Played with a bow	0%	0%				0%	u
	92 02.90.00.00	- Other	0%	0%				0%	u
[92.03]									
[92.04]									
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.							
	92 05.10.00.00	- Brass-wind instruments	0%	0%				0%	u
	92 05.90.00.00	- Other	0%	0%				0%	u
92.06	92 06.00.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	0%	0%				0%	u
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).							
	92 07.10.00.00	- Keyboard instruments, other than accordions	0%	0%				0%	u
	92 07.90.00.00	- Other	0%	0%				0%	u
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.							
	92 08.10.00.00	- Musical boxes	0%	0%				0%	u
	92 08.90.00.00	- Other	0%	0%				0%	u

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
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.							
	92 09.30.00.00	- Musical instrument strings - Other :	0%	0%				0%	kg
	92 09.91.00.00	-- Parts and accessories for pianos	0%	0%				0%	kg
	92 09.92.00.00	-- Parts and accessories for the musical instruments of heading 92.02	0%	0%				0%	kg
	92 09.94.00.00	-- Parts and accessories for the musical instruments of heading 92.07	0%	0%				0%	kg
	92 09.99.00.00	-- Other	0%	0%				0%	kg

Section XIX

ARMS AND AMMUNITIONS; PARTS AND ACCESSORIES THEREOF

Chapter 93

(*)

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.							
	93 01.10.00.00	- Artillery weapons (for example, guns,howitzers and mortars)	20%	12.5%				0%	u
	93 01.20.00.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20%	12.5%				0%	u

(*) Commodities of this chapter are controlled under the Arms and Ammunition Act, (Act 118) and the Arms and Ammunitions Degree, 1972 (NRCD 100). A permit is required from the Ministry of Interior.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
93.02		- Other :							
	93 01.90.11.00	-- Rifles and carbines : --- Fully automatic with smooth-bore barrels	20%	12.5%				0%	u
	93 01.90.12.00	--- Weapons with breeches	20%	12.5%				0%	u
	93 01.90.13.00	--- Semi-automatic	20%	12.5%				0%	u
	93 01.90.19.00	--- Other	20%	12.5%				0%	u
	93 01.90.20.00	-- Machine gun	20%	12.5%				0%	u
		-- Sub machine guns :							
	93 01.90.31.00	--- Fully automatic pistols	20%	12.5%				0%	u
	93 01.90.39.00	--- Other	20%	12.5%				0%	u
	93 01.90.90.00	-- Other	20%	12.5%				0%	u
93.03		Revolvers and pistols, other than those of heading 93.03 or 93.04.							
	93 02.00.10.00	- Revolvers	20%	12.5%				0%	u
		- Single-barrelled pistols :							
	93 02.00.21.00	-- Semi-automatic	20%	12.5%				0%	u
	93 02.00.29.00	-- Other	20%	12.5%				0%	u
	93 02.00.30.00	- Multi-barrelled pistols	20%	12.5%				0%	u
		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).							
	93 03.10.00.00	- Muzzle-loading firearms	20%	12.5%				0%	u

(*)Commodities of this chapter are controlled under the Arms and Ammunition Act, (Act 118) and the Arms and Ammunitions Degree, 1972 (NRCD 100). A permit is required from the Ministry of Interior.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
93.04		- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles : -- Rifles and carbines of single barrelled : 93 03.20.11.00 --- Pump-action weapon 93 03.20.12.00 --- Semi-automatic firearms 93 03.20.19.00 --- Other 93 03.20.20.00 -- Multi-barrelled rifles and carbines including combined rifles - Other sporting, hunting or target-shooting rifles : 93 03.30.10.00 -- One-shot weapons with breeches 93 03.30.20.00 -- Semi-automatic weapons 93 03.90.00.00 - Other 93 04.00.00.00 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.							
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
93.05		Parts and accessories of articles of headings 93.01 to 93.04. - Of revolvers or pistols : 93 05.10.10.00 -- Firing mechanisms 93 05.10.20.00 -- Shells 93 05.10.30.00 -- Barrels 93 05.10.40.00 -- Pistols latch hooks and gas struts 93 05.10.50.00 -- Loaders and their parts							
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u
			20%	12.5%				0%	u

(*)Commodities of this chapter are controlled under the Arms and Ammunition Act, (Act 118) and the Arms and Ammunitions Degree, 1972 (NRCD 100). A permit is required from the Ministry of Interior.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	93 05.10.60.00	-- Silencers (sound absorbers) and their parts	20%	12.5%				0%	u
	93 05.10.70.00	-- Butts butt pads	20%	12.5%				0%	u
	93 05.10.80.00	-- Slides (for pistols) and drums (for revolvers)	20%	12.5%				0%	u
		- Of shotguns or rifles of heading 93.03 :							
	93 05.20.10.00	-- Rifle barrels	20%	12.5%				0%	u
	93 05.20.20.00	-- Firings mechanisms	20%	12.5%				0%	u
	93 05.20.30.00	-- Shells	20%	12.5%				0%	u
	93 05.20.40.00	-- Pistols, latch fingers and gas struts	20%	12.5%				0%	u
	93 05.20.50.00	-- Loaders and their parts	20%	12.5%				0%	u
	93 05.20.60.00	-- Silencers (sound absorbers) and their parts	20%	12.5%				0%	u
	93 05.20.70.00	-- Flash suppressors and their parts	20%	12.5%				0%	u
	93 05.20.80.00	-- Breeches, locks and breech boxes	20%	12.5%				0%	u
	93 05.20.90.00	-- Other	20%	12.5%				0%	u
		- Other :							
		-- Of military weapons of heading 93.01 :							
		--- Machine guns, sub-machine guns, rifles and carbines :							
	93 05.91.11.00	---- Firing mechanisms	20%	12.5%				0%	kg
	93 05.91.12.00	---- Shells	20%	12.5%				0%	u
	93 05.91.13.00	---- Rifle barrels	20%	12.5%				0%	u

(*)Commodities of this chapter are controlled under the Arms and Ammunition Act, (Act 118) and the Arms and Ammunitions Degree, 1972 (NRCD 100). A permit is required from the Ministry of Interior.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
93.06	93 05.91.14.00	---- Pistols, latch fingers and gas struts	20%	12.5%				0%	u
	93 05.91.15.00	---- Loaders and their parts	20%	12.5%				0%	u
	93 05.91.16.00	---- Silencers (sound absorbers) and their parts	20%	12.5%				0%	u
	93 05.91.17.00	---- Flash suppressors and their parts	20%	12.5%				0%	u
	93 05.91.18.00	---- Breeches, locks and breech boxes	20%	12.5%				0%	u
	93 05.91.19.00	---- Other	20%	12.5%				0%	u
	93 05.99.00.00	-- Other	20%	12.5%				0%	kg
		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 :							
	93 06.21.00.00	-- Cartridges	20%	12.5%				0%	kg
		-- Other :							
	93 06.29.10.00	--- Parts of catridges	20%	12.5%				0%	kg
	93 06.29.90.00	--- Other	20%	12.5%				0%	kg
		- Other cartridges and parts thereof :							
93.07	93 06.30.10.00	-- Cartridges	20%	12.5%				0%	kg
	93 06.30.90.00	-- Parts	20%	12.5%				0%	kg
	93 06.90.00.00	- Other	20%	12.5%				0%	kg
	93 07.00.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	12.5%				0%	kg

(*1)Commodities of this chapter are controlled under the Arms and Ammunition Act, (Act 118) and the Arms and Ammunitions Degree, 1972 (NRCD 100). A permit is required from the Ministry of Interior.

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 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading. 95.05).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.
- 3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69
- (B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
- 4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.							
	94 01.10.00.00	- Seats of a kind used for aircraft	10%	12.5%				0%	u
	94 01.20.00.00	- Seats of a kind used for motor vehicles	10%	12.5%				0%	u
	94 01.30.00.00	- Swivel seats with variable height adjustment	20%	12.5%				0%	u
	94 01.40.00.00	- Seats other than garden seats or camping equipment, convertible into beds	20%	12.5%				0%	u
		- Seats of cane, osier, bamboo or similar materials :							
(*)	94 01.51.00.00	-- Of bamboo or rattan	20%	12.5%				0%	u
	94 01.59.00.00	-- Other	20%	12.5%				0%	u
		- Other seats, with wooden frames :							
	94 01.61.00.00	-- Upholstered	20%	12.5%				0%	u
	94 01.69.00.00	-- Other	20%	12.5%				0%	u

(*) This subheading provides separately for the monitoring and control of seats of bamboo and rattan (INBAR).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
94.02		- Other seats, with metal frames :							
	94 01.71.00.00	-- Upholstered	20%	12.5%				0%	u
	94 01.79.00.00	-- Other	20%	12.5%				0%	u
	94 01.80.00.00	- Other seats	20%	12.5%				0%	u
		- Parts :							
	94 01.90.10.00	-- Upholstered	20%	12.5%				0%	kg
	94 01.90.90.00	-- Other	20%	12.5%				0%	kg
		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.							
		- Dentists', barbers' or similar chairs and parts thereof :							
94.03	94 02.10.10.00	-- Dentists' chairs and parts thereof	10%	0%				0%	kg
	94 02.10.90.00	-- Other	20%	12.5%				0%	kg
	94 02.90.00.00	- Other	0%	0%				0%	kg
		Other furniture and parts thereof.							
	94 03.10.00.00	- Metal furniture of a kind used in offices	20%	12.5%				0%	kg
	94 03.20.00.00	- Other metal furniture	20%	12.5%				0%	kg
	94 03.30.00.00	- Wooden furniture of a kind used in offices	20%	12.5%				0%	u
	94 03.40.00.00	- Wooden furniture of a kind used in the kitchen	20%	12.5%				0%	u
	94 03.50.00.00	- Wooden furniture of a kind used in the bedroom	20%	12.5%				0%	u
	94 03.60.00.00	- Other wooden furniture	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
94.04	(*)	- Furniture of plastics :							
		94 03.70.10.00 -- Baby walker	20%	12.5%				0%	kg
		94 03.70.90.00 -- Other	20%	12.5%				0%	kg
		- Furniture of other materials, including cane, osier, bamboo or similar materials :							
		94 03.81.00.00 -- Of bamboo or rattan	20%	12.5%				0%	kg
		94 03.89.00.00 -- Other	20%	12.5%				0%	kg
		94 03.90.00.00 - Parts	20%	12.5%				0%	kg
		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.							
		94 04.10.00.00 - Mattress supports	20%	12.5%				0%	kg
		- Mattresses :							
94.05		94 04.21.00.00 -- Of cellular rubber or plastics, whether or not covered	20%	12.5%				0%	u
		94 04.29.00.00 -- Of other materials	20%	12.5%				0%	u
		94 04.30.00.00 - Sleeping bags	20%	12.5%				0%	u
		94 04.90.00.00 - Other	20%	12.5%				0%	kg
		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.							

(*) This subheading provides separately for the monitoring and control of seats of bamboo and rattan (INBAR).

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
94.06	94 05.10.00.00	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	20%	12.5%				0%	kg
	94 05.20.00.00	- Electric table, desk, bedside or floor-standing lamps	20%	12.5%				0%	kg
	94 05.30.00.00	- Lighting sets of a kind used for Christmas trees	20%	12.5%				0%	kg
		- Other electric lamps and lighting fittings :							
	94 05.40.00.10	-- Solar powered	0%	0%				0%	kg
	94 05.40.00.90	-- Other	20%	12.5%				0%	kg
		- Non-electrical lamps and lighting fittings :							
	94 05.50.10.00	-- Hurricane lanterns	10%	12.5%				0%	kg
	94 05.50.20.00	-- Kerosene pressure lanterns	10%	12.5%				0%	kg
	94 05.50.90.00	-- Other	10%	12.5%				0%	kg
	94 05.60.00.00	- Illuminated signs, illuminated name-plates and the like	20%	12.5%				0%	kg
		- Parts :							
	94 05.91.00.00	-- Of glass	20%	12.5%				0%	kg
	94 05.92.00.00	-- Of plastics	20%	12.5%				0%	kg
	94 05.99.00.00	-- Other	20%	12.5%				0%	kg
94 06.00.00.00	Prefabricated buildings.	10%	12.5%				0%	kg	

Chapter 95

**Toys, games and sports requisites;
parts and accessories thereof**

Notes.

1.- This Chapter does not cover :

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (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 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43)
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Racket strings, tents or other camping goods, or gloves mittens and mitts (classified according to their constituent material); or

(v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having utilitarian function (classified according to their constituent material).

- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Note.

1.- Subheading 95 04.50 covers :

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other External screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 95 04.30).

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	 (6)	Import Excise (7)	Overage Penalty (8)		
[95.01] [95.02] 95.03 95.04	95 03.00.00.00	Tricycles, scooters, pedal cars and similar wheel toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds. Video game consoles and machines, articles for funfair table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
95.05	95 04.20.00.00	- Articles and accessories for billiards of all kinds	20%	12.5%				0%	kg
	95 04.30.00.00	- Other games operated by coins, banknotes, bank cards, tokens or by any other means of payment other than bowling alley equipment	20%	12.5%				0%	kg
	95 04.40.00.00	- Playing cards	20%	12.5%				0%	u/pack
	95 04.50.00.00	- Video games consoles and machines, other than those of subheading 95 04.30	20%	12.5%				0%	kg
	95 04.90.00.00	- Other	20%	12.5%				0%	kg
		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.							
95.06	95 05.10.00.00	- Articles for Christmas festivities	20%	12.5%				0%	kg
	95 05.90.00.00	- Other	20%	12.5%				0%	kg
		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 :							
	95 06.11.00.00	-- Skis	20%	12.5%				0%	2u
	95 06.12.00.00	-- Ski-fastenings (ski-bindings)	20%	12.5%				0%	kg
	95 06.19.00.00	-- Other	20%	12.5%				0%	kg
		- Water-skis, surf-boards, sailboards and other water-sport equipment :							
	95 06.21.00.00	-- Sailboards	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
95.07	95 06.29.00.00	-- Other - Golf clubs and other golf equipment :	20%	12.5%				0%	u
	95 06.31.00.00	-- Clubs, complete	20%	12.5%				0%	u
	95 06.32.00.00	-- Balls	20%	12.5%				0%	u
	95 06.39.00.00	-- Other	20%	12.5%				0%	kg
	95 06.40.00.00	- Articles and equipment for table-tennis - Tennis, badminton or similar rackets, whether or not strung :	10%	12.5%				0%	kg
	95 06.51.00.00	-- Lawn-tennis rackets, whether or not strung	10%	12.5%				0%	u
	95 06.59.00.00	-- Other - Balls, other than golf balls and table-tennis balls :	10%	12.5%				0%	u
	95 06.61.00.00	-- Lawn-tennis balls	10%	12.5%				0%	u
	95 06.62.00.00	-- Inflatable	10%	12.5%				0%	u
	95 06.69.00.00	-- Other	10%	12.5%				0%	u
	95 06.70.00.00	- Ice skates and roller skates, including skating boots with skates attached - Other :	20%	12.5%				0%	2u
	95 06.91.00.00	-- Articles and equipment for general physical exercise, gymnastics or athletics	10%	12.5%				0%	kg
	95 06.99.00.00	-- Other Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	10%	12.5%				0%	u
	95 07.10.00.00	- Fishing rods	0%	0%				0%	u
	95 07.20.00.00	- Fish-hooks, whether or not snelled	0%	0%				0%	kg

Heading (1)	H.S. Code (2)	Commodity Description (3)	R A T E S						Standard Unit of Quantity (10)
			I M P O R T					Export Duty (9)	
			Import Duty (4)	VAT (5)	(6)	Import Excise (7)	Overage Penalty (8)		
95.08	95 07.30.00.00	- Fishing reels	0%	0%				0%	u
	95 07.90.00.00	- Other	10%	12.5%				0%	u
		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.							
	95 08.10.00.00	- Travelling circuses and travelling menageries	20%	12.5%				0%	kg
	95 08.90.00.00	- Other	20%	12.5%				0%	kg

Chapter 96

Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover :

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In heading 96.02 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constitute

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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).							
(*)	96 01.10.00.00	- Worked ivory and articles of ivory	20%	12.5%				0%	kg
	96 01.90.00.00	- Other	20%	12.5%				0%	kg
96.02	96 02.00.00.00	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 35.03) and articles of unhardened gelatin.	20%	12.5%				0%	kg
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).							
	96 03.10.00.00	- 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%	12.5%				0%	u

(*) Some commodities of the subheading are controlled by the Convention on International Trade in Endangered Species (CITES) and require a permit from the Department of Game and Wildlife of the Forestry Commission.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
96.04	96 03.21.00.00	-- Tooth brushes, including dental-plate brushes	20%	12.5%				0%	u
	96 03.29.00.00	-- Other	20%	12.5%				0%	u
		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics :							
	96 03.30.10.00	-- Artists' brushes and writing brushes	10%	12.5%				0%	u
	96 03.30.90.90	-- Other	20%	12.5%				0%	u
	96 03.40.00.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	10%	12.5%				0%	u
	9603.50.00.00	- Other brushes constituting parts of machines, appliances or vehicles	20%	12.5%				0%	u
	9603.90.00.00	- Other	20%	12.5%				0%	u
	96 04.00.00.00	Hand sieves and hand riddles.	20%	12.5%				0%	u
	96.05	96 05.00.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	20%	12.5%				0%
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.							
	96 06.10.00.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor	20%	12.5%				0%	kg
		- Buttons :							
	96 06.21.00.00	-- Of plastics, not covered with textile material	20%	12.5%				0%	kg
	96 06.22.00.00	-- Of base metal, not covered with textile material	20%	12.5%				0%	kg
	96 06.29.00.00	-- Other	20%	12.5%				0%	kg
	96 06.30.00.00	- Button moulds and other parts of buttons; button blanks	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
96.07		Slide fasteners and parts thereof.							
		- Slide fasteners :							
	96 07.11.00.00	-- Fitted with chain scoops of base metal	20%	12.5%				0%	kg
	96 07.19.00.00	-- Other	20%	12.5%				0%	kg
	96 07.20.00.00	- Parts	20%	12.5%				0%	kg
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.							
	96 08.10.00.00	- Ball point pens	20%	12.5%				0%	u
	96 08.20.00.00	- Felt tipped and other porous-tipped pens and markers	20%	12.5%				0%	u
	96 08.30.00.00	- Fountain pens, stylograph pens and other pens	20%	12.5%				0%	u
	96 08.40.00.00	- Propelling or sliding pencils	10%	12.5%				0%	u
	96 08.50.00.00	- Sets of articles from two or more of the foregoing subheadings	10%	12.5%				0%	u
	96 08.60.00.00	- Refills for ball point pens, comprising the ball point and ink-reservoir	10%	12.5%				0%	u
	96 08.50.00.00	- Sets of articles from two or more of the foregoing subheadings	10%	12.5%				0%	u
		- Other :							
	96 08.91.00.00	-- Pen nibs and nib points	10%	12.5%				0%	u
		-- Other :							
	96 08.99.10.00	--- Ball point	10%	12.5%				0%	kg
	96 08.99.90.00	--- Other	10%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.							
	96 09.10.00.00	- Pencils and crayons, with leads encased in a rigid sheath	10%	12.5%				0%	kg
	96 09.20.00.00	- Pencil leads, black or coloured	10%	12.5%				0%	kg
	96 09.90.00.00	- Other	10%	12.5%				0%	kg
96.10	96 10.00.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	10%	12.5%				0%	kg
96.11	96 11.00.00.00	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.	10%	12.5%				0%	kg
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.							
	96 12.10.00.00	- Ribbons	10%	12.5%				0%	u
	96 12.20.00.00	- Ink-pads	10%	12.5%				0%	u
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.							
	96 13.10.00.00	- Pocket lighters, gas fuelled, non-refillable	20%	12.5%				0%	u
	96 13.20.00.00	- Pocket lighters, gas fuelled, refillable	20%	12.5%				0%	u
	96 13.80.00.00	- Other lighters	20%	12.5%				0%	u
	96 13.90.00.00	- Parts	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
96.14	96 14.00.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20%	12.5%				0%	kg
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.							
		- Combs, hair-slides and the like:							
	96 15.11.00.00	-- Of hard rubber or plastics	20%	12.5%				0%	kg
	96 15.19.00.00	-- Other	20%	12.5%				0%	kg
	96 15.90.00.00	- Other	20%	12.5%				0%	kg
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.							
	96 16.10.00.00	- Scent sprays and similar toilet sprays, and mounts and heads therefor	20%	12.5%				0%	kg
	96 16.20.00.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	20%	12.5%				0%	kg
96.17	96 17.00.00.00	Vacuum flasks and other vacuum vessels complete with cases; parts thereof other than glass inners.	20%	12.5%				0%	kg

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
96.18	96 18.00.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	20%	12.5%				0%	kg
96.19		Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.							
	96 19.00.10.00	- Sanitary towels (pads) and tampons including similar articles - Napkins and napkin liners for babies and similar articles :	20%	12.5%				0%	u
	96 19.00.21.00	-- Napkins and napkin liners for babies	20%	12.5%				0%	u
	96 19.00.22.00	-- Incontinence pad for adult use	20%	12.5%				0%	u
	96 19.00.29.00	-- Other	20%	12.5%				0%	u

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover :

- (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature
- (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.							
	97 01.10.00.00	- Paintings, drawings and pastels	20%	12.5%				0%	u

Heading	H.S. Code	Commodity Description	R A T E S						Standard Unit of Quantity
			I M P O R T					Export Duty	
			Import Duty	VAT		Import Excise	Overage Penalty		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
97.02 97.03 97.04 97.05 97.06	97 01.90.00.00	- Other	20%	12.5%				0%	kg
	97 02.00.00.00	Original engravings, prints and lithographs.	20%	12.5%				0%	u
	97 03.00.00.00	Original sculptures and statuary, in any material.	20%	12.5%				0%	u
	97 04.00.00.00	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%	12.5%				0%	kg
	97 05.00.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	20%	12.5%				0%	kg
	97 06.00.00.00	Antiques of an age exceeding one hundred years.	20%	12.5%				0%	kg

CHAPTER 98

Chapter 98
Notes
PART A
98.01/03

Materials and articles for manufacturers, investment and tourism promotion; and concessionary duty rating

Notes.

- 1.- This Chapter is for special use in the administration of tax exemptions and concessionary duty rates.
- 2.- The Chapter covers exemptions, concessions, benefits and incentives granted to :
 - (a) Manufacturers registered or licensed by the Commissioner;
 - (b) Enterprises, establishments and investment projects approved by the Ghana Investment Promotion Centre.
- 3.- The Chapter is set out in three (3) parts – A, B and C with goods specified and the corresponding rates of duty assigned.

PART A - Goods admissible at concessionary duty rates when imported by manufacturers approved by the Commissioner under the Customs and Excise (Duties and Other Taxes), 1996 (Act 512)

(1) HEADING	(2) H. S. CODE	(3) COMMODITY DESCRIPTION	(4) RATE OF DUTY
98.01		Agricultural products	
	9801.10.00.00	Raw materials of base metal for the manufacture of agricultural implements and machinery	0%
	9801.20.00.00	Raw materials for the manufacture of machetes	0%
	9801.30.00.00	Raw material for the manufacture of fishing nets and fishing ropes	0%
	9801.40.00.00	Steel wire for the manufacture of hexagonal wire netting	5%
	9801.50.00.00	Raw materials for the manufacture of disinfectants, fungicides, weed killers, rodenticides, anti-sprouting products, plant growth regulators	0%
98.02		Evaporated milk	
	9802.00.00.00	Raw material, for the manufacture of evaporated milk including tin plates for the manufacture of cans for packaging	5%
98.03		Pharmaceutical products	
	9803.10.00.00	Raw materials including packaging materials for the manufacture of pharmaceutical products	0%
	9803.20.00.00	Raw materials for the manufacture of containers for pharmaceutical products	0%

(1) HEADING	(2) H. S. CODE	(3) COMMODITY DESCRIPTION	(4) RATE OF DUTY
98.04		Anti-mosquito products	
	9804.10.00.00	Raw materials for the manufacture of mosquito coil	0%
	9804.20.00.00	Polyethylene materials for the manufacture of mosquito nets	0%
98.05		Pipes and tubes of plastic materials	
	9805.10.00.00	Raw materials for the manufacture of pipes and tubes of plastics	5%
	9805.20.00.00	Plastic granules imported by COCOBOD	0%
98.06		Timber and other natural products	
	9806.10.00.00	Materials for processing of timber; prospecting for other natural products; and manufacturing of related products	5%
98.07		Textile inputs	
	9807.00.00.00	Inputs (such as dye stuff, chemicals, grey baft) for the production of textiles	0%
98.08		Corrugated roofing sheets	
	9808.00.00.00	Raw materials for the manufacture of corrugated roofing sheets	5%
98.09		Iron rods	
	9809.00.00.00	Billets, waste and scrap of iron for the manufacture of iron rods	5%
98.10		Building materials	
	9810.00.00.00	Materials not elsewhere specified in this Chapter for the manufacture of building materials excluding packaging materials and asbestos, approved by the Commissioner	5%
98.11		Bicycles and other cycles (including delivery tricycles) not motorised	
	9811.00.00.00	Materials for the manufacture or assembly of bicycles and other cycles	0%
98.12		Miscellaneous raw materials	
	9812.00.00.00	Materials not elsewhere specified in this Chapter, including packaging materials not locally available, approved by the Commissioner	5%

PART B - Goods admissible at concessionary duty rates when imported by enterprises under the Ghana Investment Promotion Centre Act, 1994 (Act 478)

(1) HEADING	(2) H.S. CODE	(3) ENTERPRISE	(4) COMMODITY DESCRIPTION	(5) RATE OF DUTY
98.13	9813.00.00.00	Hotels	The following materials in the appropriate quantities: (*) (i) Refrigerators/deep freezers (ii) Television sets (iii) Air-Conditioners (iv) Public Address Systems (v) Furnishing including carpets, bedding and fixtures (vi) Fans (vii) Radio Sets (viii) Crockery	10%
98.14	9814.00.00.00	Restaurants including fast food chains with a seating capacity of thirty or more persons	The following materials in the appropriate quantities: (*) (i) Air-Conditioners (ii) Crockery (iii) Refrigerators/deep freezers (iv) Furnishing including carpets.	10%
98.15	9815.00.00.00	Local film production and electronic media duly approved by the appropriate authority	The following equipment in the appropriate quantities: (*) (i) Transmission apparatus, radio or television broadcasting whether or not incorporating reception apparatus or sound (ii) Sound recording apparatus (iii) Sound reproducing apparatus (iv) Television cameras and accessories	0%

NOTE: (*) The expression "in the appropriate quantities" shall relate to size, number of rooms, seating capacity etc. plus 10% margin.

PART C - Goods admissible at concessionary duty rates when imported by establishments under the Ghana Investment Promotion Centre (Promotion of Tourism) instrument, 2005 (L.I. 1817)

(1) HEADING	(2) H.S. CODE	(3) ESTABLISHMENT/ INVESTMENT PROJECT	(4) COMMODITY DESCRIPTION	(5) RATE OF DUTY
98.16	9816.00.00.00	Sound reproducing and recording apparatus for the music industry approved by the appropriate authority	Sound reproducing and recording instruments for the music industry	0%
98.17	9817.00.00.00	Accommodation	<p>(a) Exemption from the payment of Customs import duties and other related charges and Value Added Tax on the following capital equipment, machinery, appliances, furniture and fittings in the pre-approved quantities to be used in establishing the project :</p> <ul style="list-style-type: none"> (i) Refrigerators, deep freezers (ii) Television sets (iii) Audio visuals and video equipment (iv) Air conditioners (v) Public address systems (vi) Furnishing including carpets, bedding and fixtures (vii) Fans (viii) Bedside and lounge audio visuals and video equipment (ix) Crockery (x) Industrial ovens, cooking ware and cutlery. (xi) Computers, printers and servers (xii) Courtesy minibuses, passenger or transit vehicles and delivery vans (xiii) Fitness and healthcare equipment and (xiv) Office equipment <p>(b) Spare parts: Pre-approved quantities of knocked-down parts and components</p>	0%

(1) HEADING	(2) H.S. CODE	(3) ESTABLISHMENT/ INVESTMENT PROJECT	(4) COMMODITY DESCRIPTION	(5) RATE OF DUTY
98.18	9818.00.00.00	Catering	<p>(a) Exemption from the payment of Customs import duties and other related charges and Value Added Tax on the following capital equipment, machinery, appliances, furniture and fittings in the pre-approved quantities to be used in establishing the project:</p> <ul style="list-style-type: none"> (i) Air Conditioners (ii) Crockery and cutlery (iii) Refrigerators/deep freezers (iv) Furnishing including carpets (v) Industrial ovens, cooking ware (industrial cookers, microwave ovens, deep fryers). (vi) Computers, printers and servers (vii) Public address systems, (viii) Television sets (ix) Office equipment and (x) Delivery vans <p>(b) Spare parts: Pre-approved quantities of knocked down parts and components.</p>	0%
98.19	9819.00.00.00	Travel and Tours	<p>(a) Exemption from the payment of Customs import duties and other related charges and Value Added Tax on the following capital equipment, machinery, appliances, furniture and fittings in the pre-approved quantities to be used in establishing the project :</p> <ul style="list-style-type: none"> (i) Cars and tourist coaches to be used by operators, (ii) Air conditioners (iii) Furnishing including carpets (iv) Computers, printers and servers, (v) Office equipment (vi) Server for Galileo system and radio communication equipment <p>(b) Spare parts: Pre-approved quantities of knocked-down parts and components</p>	0%

(1) HEADING	(2) H.S. CODE	(3) ESTABLISHMENT/ INVESTMENT PROJECT	(4) COMMODITY DESCRIPTION	(5) RATE OF DUTY
98.20	9820.00.00.00	Conference and Convention	<p>(a) Exemption from the payment of Customs import duties and other related charges and Value Added Tax on the following capital equipment, machinery, appliances, furniture and fittings in the pre-approved quantities to be used in establishing the project :</p> <ul style="list-style-type: none"> (i) Cars and tourist coaches to be used by operators (ii) Air conditioners (iii) Furnishing including carpets (iv) Computers, printers and servers (v) Office equipment (vi) Server for Galileo systems and radio communication equipment, (vii) Audio visual and video equipment <p>(b) Spare parts: Pre-approved quantities of knocked down parts and components.</p>	0%
98.21	9821.00.00.00	Recreation and Entertainment	<p>(a) Exemption from the payment of Customs import duties and other related charges and Value Added Tax on the following capital equipment, machinery, appliances, furniture and fittings in the pre-approved quantities to be used in establishing the project :</p> <ul style="list-style-type: none"> (i) Air Conditioners (ii) Furnishing including carpets (iii) Computers, printers and servers (iv) Office equipment (v) Audio and video equipment, and (vi) Cars and vans to be used by the operators and organizers <p>(b) Spare parts: Pre-approved quantities of knocked-down parts and components</p>	0%

(1) HEADING	(2) H.S. CODE	(3) ESTABLISHMENT/ INVESTMENT PROJECT	(4) COMMODITY DESCRIPTION	(5) RATE OF DUTY
98.22	9822.00.00.00	Strategic or Major Investments	<p>(a) The benefits and incentives to be granted to the identified strategic investor shall be negotiated by the Board of the Ghana Investment Promotion Centre and with the approval of the President.</p> <p>(b) In the special case of such projects, the benefits and incentives to be granted shall be in addition to the benefits and incentives already provided for under this instrument and such other relevant incentives or benefits that are generally applicable to enterprises under the Ghana Investment Promotion Centre Act 1994, (Act 478).</p>	<p>0%</p> <p>0%</p>

SECOND SCHEDULE

ECOWAS PREFERENTIAL RATES

PART A – UNPROCESSED PRODUCTS TOTALLY EXEMPTED
FROM IMPORT DUTY AND TAXES

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
1	01.01 – 01.06	Live animals	0%
2	02.01 – 02.10	Meat and edible meat offal	0%
3	03.01 – 03.07	Fish and crustaceans, molluscs and other aquatic invertebrates	0%
4	04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter	0%
	04.07	Birds' eggs, in shell, fresh, preserved or cooked	0%
	04.09	Natural honey	0%
5	05.01 – 05.11	Products of animal origin, not elsewhere specified or included	0%
6	06.01 – 06.04	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.	0%
7	07.01 – 07.14	Edible vegetables and certain roots and tubers	0%
8	08.01 – 08.14	Edible fruits and nuts; peel of citrus fruit or melons	0%
9	09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	0%
	09.02	Green tea	0%
	09.04	Unground pepper and <i>Pimenta</i>	0%
10	10.01 – 10.08	Cereals	0%
11	11.06	Cassava flour (including gari)	0%
12	12.07	Other oil seeds and oleaginous fruits, whether or not broken	0%
	12.09	Seeds, fruits and spores, of a kind used for sowing	0%
	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	0%
	12.12	Néré seeds	0%
13	13.01 – 13.02	Lac; gums, resins and other vegetable saps and extracts	0%
15	15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	0%
18	18.01	Cocoa beans, whole or broken, raw or roasted	0%

Second Schedule
PART A
Chapter 22/46

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
22	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	0%
24	24.01	Unmanufactured tobacco; tobacco refuse	0%
25	25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	0%
	25.03	Sulphur of all kinds, other than sublime sulphur, precipitated sulphur and colloidal sulphur	0%
	25.10	Natural calcium phosphate, natural aluminium calcium phosphates and phosphatic chalk	0%
	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	0%
	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	0%
	25.30	Mineral substances not elsewhere specified or included	0%
26	26.01	Iron ores and concentrates, including roasted iron pyrites	0%
27	27.09	Petroleum oils and oils obtained from bituminous minerals, crude`	0%
	27.14	Bitumen and asphalt , natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	0%
31	31.01	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	0%
40	40.01	Natural rubber latex, whether or not pre-vulcanised	0%
41	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	0%
44	44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0%
	44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	0%
46	46.01 - 46.02	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	0%

Second Schedule
PART A
Chapter 51/53

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
51	51.01	Wool, not carded or combed	0%
	51.02	Fine or coarse animal hair, not carded or combed	0%
52	52.01 - 52.12	Cotton	0%
53	53.01 - 53.11	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	0%

PART B – TRADITIONAL HANDICRAFT PRODUCTS APPROVED FOR EXEMPTION FROM IMPORT DUTY

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
41	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 dehaired or split	0%
	41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	0%
	41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	0%
	41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo or equine animals, without hair on, whether or not split, other than leather of heading 41.14	0%
42	42.01- 42.06	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	0%
43	43.03	Articles of apparel, clothing accessories and other articles of furskin	0%
44	44.19	Tableware and kitchenware, of wood	0%
	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.	0%
46	46.01 - 46.02	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	0%
52	52.09	Woven fabrics of cotton containing 85% or more by weight of cotton, weighing more than 200 g/m ²	0%
57	57.01	Carpets and other textile floor coverings, knotted, whether or not made up	0%
63	63.01	Blankets and travelling rugs	0%
	63.02	Bed linen, table linen, toilet linen and kitchen linen	0%
	63.05	Sacks and bags, of a kind used for the packing of goods	0%
	63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	0%

Second Schedule
PART B
Chapter 64/92

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
64	64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	0%
65	65.06	Other headgear, whether or not lined or trimmed	0%
66	66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like	0%
67	67.01	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)	0%
69	69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	0%
	69.13	Statuettes and other ornamental ceramic articles	0%
74	74.19	Other articles of copper	0%
82	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.	0%
	82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefore	0%
83	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	0%
92	92.02	Other string musical instruments (for example, guitars, violins, harps)	0%
	92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	0%
	92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	0%

Second Schedule
PART B
Chapter 93/97

Chapter (1)	Heading (2)	Commodity Description (3)	Duty Rate (4)
93	93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	0%
95	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	0%
96	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)	0%
	96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin	0%
	96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)	0%
	96.04	Hand sieves and hand riddles	0%
	96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	0%
	96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof	0%
	96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof	0%
97	97.02	Original engravings, prints and lithographs	0%
	97.06	Antiques of an age exceeding one hundred years	0%

THIRD SCHEDULE

IMPORT EXEMPTIONS

PART A. – EXEMPTIONS FOR GOVERNMENT, PRIVILEGED PERSONS,
ORGANISATIONS AND INSTITUTIONS

Tariff No. (1)	Privileged persons, Organisations and Institutions (2)	Import Duty (3)	VAT (4)
3AF.1	The President of the Republic of Ghana: All goods imported or purchased in Ghana by or for the use of the President of the Republic of Ghana.	0%	0%
3AF.2	Diplomatic Missions: (a) All goods imported by or for the official use of any United Nations body/agency, Diplomatic Mission or Consulate; (b) On first arrival in Ghana the household or personal effects of any employee of the United Nations, Commonwealth or Foreign Embassy, Mission or Consulate, if such employee is not engaged in any other business or profession in Ghana; (c) All goods imported by or for the use of a permanent member of the United Nations, of the Diplomatic Service of any Commonwealth or Foreign country provided such member is exempted from the payment of Custom duties by the Ministry of Foreign Affairs. Provided that in regard to (a), (b) and (c) above, a similar privilege is accorded by such Commonwealth or foreign country to the Ghana representative therein.	0%	0%
3AF.3	Technical Assistance Scheme : All goods imported by or on behalf of personnel engaged by an International Agency or under any Technical Assistance Scheme where the terms of agreement made with the Government of Ghana include the exemption from Customs duty.	0%	0%
3AF.4	British Council : All goods imported by the British Council which the Commissioner is satisfied are or will be a charge against the funds of the Council and not for resale or for personal use of the members of the Council.	0%	0%
* 3AF.5	Persons with disability as in Disability Act, 2006 (Act 715) : (a) Books, publications and documents of all kinds specialized for the use of persons with disability. (b) Other articles specially designed for the education, scientific or cultural advancement of persons with disability, imported by institutions or organizations approved by the Minister responsible for Social Welfare. (c) Specially designed articles imported by persons with disability for their educational, scientific or cultural advancement. (d) Vehicles specially designed, adapted and modified for use by persons with disability upon recommendation by the Minister of Social Welfare and approved by the Minister of Finance.	0%	0%

* Person with disability means an individual with a physical, mental or sensory impairment including a visual, hearing or speech functional disability which gives rise to physical, cultural or social barriers that substantially limits one or more of the major life activities of that individual.

Third Schedule
PART A
3AF.6/9

Tariff No. (1)	Privileged persons, Organisations or Institutions (2)	Import Duty (3)	VAT (4)
3AF.6	Churches and religious bodies : (a) Altar bread, communion wafers, altar wine, altar frontals, altar linen and vestments excluding choir robes and pulpit gowns. (b) Machinery for making altar bread and communion wafers, church furniture, church organs and blowers therefor, harmoniums, pianos, guitars and public address systems.	0%	12.5%
3AF.7	Trade Fairs and exhibitions : Exhibits, equipment and all goods of any foreign country imported for exhibition at trade fairs provided that full duties are paid on goods sold or transferred for consumption in Ghana.	0%	0%
3AF.8	Volta Aluminium Company Limited : (a) Materials, machinery and equipment including accessories and parts imported by the Volta Aluminium Company Limited for construction of the smelter to be erected at Tema by such company and thereafter for the maintenance of the smelter. (b) Alumina and other materials, machinery and equipment, including accessories and spare parts imported by such company after construction of the smelter referred to in (a) above for the operation by the company. (c) Materials, machinery and equipment, including accessories and parts imported by such company for the use of any mines operated by the company.	0%	0%
3AF.9	Volta River Authority/GRIDCO : Machinery and plant for power stations, transmission lines imported for the official use of the Volta River Authority.	0%	0%

PART B. – GENERAL EXEMPTIONS

Tariff No. (1)	Commodity Description (2)	Import Duty (3)	VAT (4)
3BF.51	<p>Advertising Matter :</p> <p>(a) Trade samples that will be re-exported; Stickers and posters.</p> <p>(b) Framed posters and reproductions of paintings, drawings, engravings and etchings (but excluding menu cards and stationery) having an advertisement indelibly printed, engraved or lithographed thereon and imported solely for the purpose of advertising.</p>	0%	0%
3BF.52	<p>Aircraft parts and accessories :</p> <p>Aircraft parts, components and accessories imported for use by an approved airline operator for commercial purpose and provided that the same are imported solely for direct use in the operation of the aircraft, the following items and parts and components thereof :</p> <p>(1) (a) Air-conditioning plant; (b) Catering equipment; (c) Engine starting trolleys; (d) Freight hoists; (e) Fueling plants; (f) Inspection platforms; (g) Instruments; (h) Materials for internal or external repair, renovation, decoration or redecoration; (i) Passengers gangways; (k) Tools (including machine tools) and machinery (other than vehicles).</p> <p>(2) Completely and semi-knockdown aircraft parts, components and accessories to assemble and as replacement parts of light aircraft by approved operators in the Light Aviation Industry.</p>	0%	0%
3BF.53	<p>Baggage and effects :</p> <p>(1) Passengers' baggage, the property of and accompanying a passenger but not including goods for sale, barter, exchange or as gift;</p> <p>Provided that if a passenger on arrival in Ghana reports in writing in the prescribed form to the proper officer that part of his baggage, stating the nature thereof, has been sent in advance or left behind, duty shall not be charged thereon if it is imported into Ghana within two months of the passenger's arrival (or within such further period as the Commissioner may allow) and is such that it will have been free of duty had it been brought with the passenger :</p> <p>The word "baggage", for the purpose of this item shall comprise the following goods in such quantities and of such kind as are, in the opinion of the Commissioner, appropriate to the passenger :</p>	0%	0%

Tariff No. (1)	Commodity Description (2)	Import Duty (3)	VAT (4)
	<p>(a) Wearing apparel and personal effects;</p> <p>(b) Binoculars, sports requisites, toys, and articles for household use (such as perambulators, pictures, glassware, linen, cutlery, crockery and plates) which are shown to have been in personal or household use of the passenger for a reasonable period.</p> <p>(c) Photographic film and plates and sound recording media but not including such materials if imported for the purpose of commercial photography or sound recording;</p> <p>(d) Instruments and tools for the personal use of the passenger in his profession or trade, but not including arms, ammunition, motor-vehicles, fabrics in the piece, provisions, stationery, potable and perfumed spirits, tobacco, wine, saddlery or any goods imported for the purposes of trade:</p> <p>A passenger over the age of eighteen years shall be granted duty-free allowance on the following :</p> <ul style="list-style-type: none"> ▪ 1 litre of spirits or strong liquor over 22% by volume, or 2 litres of fortified wine, sparkling wine or other liquor such as port or sherry ▪ 250cc of eau de toilette ▪ 60cc of perfume ▪ 2 litres of still table wine and ▪ 200 cigarettes; or 100 cigarillos; or 50 cigars, or 250g of tobacco <p>(2) Personal effects, not being merchandise, of Ghanaians dying in places outside the limits of the Administration.</p>	0%	0%
3BF.54	<p>Educational, cultural or scientific materials :</p> <p>(a) Films, filmstrips, microfilms and sound recordings of an educational, scientific or cultural character produced by the United Nations or any of its specialised Agencies.</p> <p>(b) Films, filmstrips, microfilms, slides and sound recordings of an educational, scientific or cultural character certified as such under section 9 of the Cinematograph Act, 1961 (Act 76).</p> <p>(c) School books, maps, charts, stationery, instruments, vehicles (excluding passenger cars and estate cars), scientific apparatus, appliances, materials and similar requisites, including furniture and other non-consumable equipment for use exclusively in classrooms, workshops, laboratories, housecraft rooms, assembly halls, recreation rooms, dormitories, dinning halls or kitchens and sports and gymnastic equipment (excluding working apparel) imported by or on behalf of schools, approved by the Minister for Education.</p>	0%	12.5%

**Third Schedule
PART B
3BF.55/63**

Tariff No. (1)	Commodity Description (2)	Import Duty (3)	VAT (4)
	(d) Patterns, models and wall charts for use exclusively for demonstration and teaching purposes in public institutions approved by the Minister for Education for this purpose.		
3BF.55	Foodstuffs : (a) West African raw foodstuffs and gari. (b) Fish, fresh, chilled or frozen, caught by Ghanaian owned vessels, trawlers or canoes; fish, salted, in brine, dried or smoked of West African or Ghanaian origin.	0%	12.5%
3BF.56	Infant foods : Foods specially prepared and put up for the feeding of infants.	0%	12.5%
3BF.57	Fishing gear admitted as such by the Commissioner.	0%	0%
[3BF.58]			
3BF.59	Machinery, plant, apparatus and spare parts : Machinery, plant, apparatus and spare parts for agricultural purposes.	0%	0%
3BF.60	Agro chemicals, drugs and feed ingredients : (a) Chemicals imported solely for agricultural purposes; (b) Veterinary drugs; and (c) Ingredients for the manufacture of poultry feed certified as such by the Ministry of Agriculture.	0%	0%
3BF.61	Jute Bags and seals : Jute bags imported by COCOBOD or any of its approved agents.	0%	0%
3BF.62	Gifts : Gifts of a charitable nature imported by Non-Governmental Organizations (NGOs) for health and educational purposes only, upon recommendation by the Ministers of Health, Education, Social Welfare and approved by the Minister of Finance. All other items imported by any NGO shall attract import duty unless exempted by Parliament.	0%	0%
3BF.63	Packing Materials : Packing materials bearing the Company's logo, solely for packing local produce for export.	0%	12.5%

PART C – EXEMPTIONS UNDER THE SECOND SCHEDULE OF THE VALUE ADDED TAX ACT 1998 (ACT 546) AS AMENDED

I – EXEMPTIONS FOR GOVERNMENT, PRIVILEGED PERSONS, ORGANIZATIONS AND INSTITUTIONS

(1) Item	(2) Privileged Persons, Organizations and Institutions	(3) Rate of VAT	(4) Remarks
3C1.1	The President of the Republic of Ghana : All goods imported or purchased in Ghana by or for the use of the President of Ghana	Exempt	
3C1.2	Diplomatic Missions : All goods imported by or for the official use of any Commonwealth or Foreign Embassy, Mission or Consulate	Exempt	
3C1.3	All goods imported for the use of a permanent member of the Diplomatic Service of any Commonwealth or Foreign country exempted by Parliament from the payment of customs duties	Exempt	
3C1.4	All goods imported by an International Agency or technical assistance scheme where the terms of the agreement made with the Government of Ghana include exemption from domestic taxes	Exempt	
3C1.5	Emergency relief items approved by Parliament	Exempt	

II – IMPORT EXEMPTIONS

(1) Item	(2) Commodity Description	(3) Rate of VAT	(4) Remarks
3C2.1	Live Animals : Cattle, sheep, goat, swine, and poultry but excluding horses, asses, mules, hinnies and similar exotic animals	Exempt	Value Added Tax Act 1998 (Act, 546) as amended by Act 629, 2002
3C2.2	Breeding animals : Livestock, poultry and fish imported for breeding purposes	Exempt	Value Added Tax Act 1998 (Act, 546) as amended by Act 629, 2002
3C2.3	Animal products in the raw state, produced in Ghana	Exempt	
3C2.4	Agricultural and aquatic food products in their raw state, produced in Ghana	Exempt	
3C2.5	Seeds, bulb rootings and other forms of propagation of edible fruits, nuts, cereals, tubers and vegetables.	Exempt	Value Added Tax Act 1998 (Act, 546) as amended by Act 629, 2002
3C2.6	Agricultural Inputs: Chemicals including all forms of fertilizers, acaricides, fungicides, growth regulators, pesticides, veterinary onys and vaccines, feed and feed ingredient	Exempt	
3C2.7	Fishing equipment : The exemption applies to boats, nets, floats, twines, hooks and other fishing gear for commercial use (boats and fishing equipment designed for pleasure or sports are excluded)	Exempt	Value Added Tax Act 1998 (Act, 546) as amended by Act 629, 2002
3C2.8	Water : The exemption applies to water by mains (well or tap) (bottled or otherwise packaged and distilled waters are excluded) and imported inputs for fishing nets and twines	Exempt	
3C2.9	Electricity : Exemption applies to units for domestic use approved by Ministry of Finance and Economic Planning and Compact Florescent Lamps (CFLs)	Exempt	Act 639, 2003
3C2.10	Printed Matter : Fully printed or produced by any duplication process including Books, Atlas, Charts, Maps, Music manuscript and Newspapers produced locally. (Plans and drawings, scientific and technical works, periodicals, magazines, calenders etc are excluded)	Exempt	
3C2.11	Education : (a) Educational services approved by Ministry of Education. (b) Laboratory and library equipment (c) Act 639 of 2003	Exempt	

(1) Item	(2) Commodity Description	(3) Rate of VAT	(4) Remarks
3C2.12	Medical supplies and services – Pharmaceuticals : (a) Medical Services (b) Pharmaceuticals : (i) Essential drugs classifiable under Chapter 30 of the Harmonised Commodity Description and Coding System (HS) produced or supplied by retail in Ghana. * (ii) Active ingredients specified in Schedule 1A to Act 670 for essential drugs **(iii) Imported special drugs determined by the Minister for Health and approved by Parliament as specified in Schedule 1B to Act 670	Exempt	Act 670, Value Added Tax (Amendment) Act 2004.

* Active Ingredients for Essential Drugs

- | | |
|---|-------------------------------------|
| 1. Aluminium Hydroxide Powder | 34. Gelatin Capsule Shells |
| 2. Amoxycillin Trihydrate Powder | 35. Flucloxacillin Compacted/Powder |
| 3. Amoxycillin Trihydrate Compacted | 36. Albendazole Powder |
| 4. Ampicillin Trihydrate powder | 37. Griseofulvin Powder |
| 5. Ampicillin Trihydrate Compacted | 38. Diclofenac Sodium Powder |
| 6. Acetylsalicylic Acid (Aspirin) | 39. Nifedipine Powder |
| 7. Codeine Phosphate Powder | 40. Glibenclamide Powder |
| 8. Chloramphenicol Levo Powder | 41. Metformin Powder |
| 9. Chloramphenicol Palmitate Powder | 42. Quinine Sulphate Powder |
| 10. Chlordiazepoxide Hcl Powder | 43. Ciprofloxacin Powder |
| 11. Chloroquine Phosphate Powder | 44. Propranolol Powder |
| 12. Chlorpheniramine Maleate Powder | 45. Artesunate Powder |
| 13. Cloxacillin Sodium Powder | 46. Doxycycline Compacted/Powder |
| 14. Diazepam Powder | 47. Sulphadoxine Powder |
| 15. Diphenhydramine HCl Powder | 48. Pyrimethamine Powder |
| 16. Ferric Ammonium Citrate Powder/Crystals | 49. Methylsalicylate Powder |
| 17. Haemoglobin Powder | 50. Theophylline Powder |
| 18. Ibuprofen Powder | 51. Phenobarbitone Powder |
| 19. Indomethacin Powder | 52. Magnesium Hydroxide Powder |
| 20. Liver Extract | 53. Salbutamol Powder |
| 21. Mebendazole Powder | 54. Erythromycin Powder |
| 22. Metronidazole Powder | 55. Promethazine Powder |
| 23. Metronidazole Benzoate Powder | 56. Folic Acid Powder |
| 24. Oxytetracycline HCl Powder | 57. Amodiaquine Powder |
| 25. Acetaminophen Powder (Paracetamol) | 58. Isoniazid Powder |
| 26. Penicillin V Potassium Powder | 59. Thiacetazone Powder |
| 27. Piperazine Citrate Powder/Crystals | 60. Rifampicin Powder |
| 28. Prednisolone Powder | 61. Ferrous Salt Powder |
| 29. Sulphamethoxazole Powder | 62. Reserpine Powder |
| 30. Sulphathiazole Powder | 63. Frusemide Powder |
| 31. Phthalylsulphathiazole Powder | 64. Bisacodyl Powder |
| 32. Tetracycline HCl Powder | 65. Ergometrine Maleate Powder |
| 33. Trimethoprim Powder | 66. Cimetidine Powder |

**** Selected Imported Special Drugs**

- | | |
|--|---|
| 1. Acetylcysteine Inj. 200mg/ml | 34. Metformin Tablet, 500mg |
| 2. Aminophylline Injection, 250mg/10ml | 35. Metformin Tablet, 850mg |
| 3. Antileprosy Pack (Clofazimine Tablet, 100mg: Dapsone Tablet, 50mg, Rifampicin Capsule, 300mg) | 36. Nifedipine Capsule, 10mg |
| 4. Antirabies immunoglobulins Inj. 1000IU.5ml (Bovine) | 37. Nifedipine Capsule, 5mg (slow release) |
| 5. Antirabies immunoglobulin Inj. (Human) | 38. Nifedipine Tablet, 10mg (slow release) |
| 6. Anti-snake venom, Polyvalent Inj. | 39. Nifedipine Tablet, 20mg (slow release) |
| 7. BCG Vaccine Injection | 40. Oxygen (Medicinal Gas) Inhalation |
| 8. Carbamazepine Tablets, 200mg | 41. Phenytoin Inj. 50mg/ml |
| 9. Chlorpromazine Tablets, 100mg | 42. Phenytoin sodium Tablet, 100mg |
| 10. Chlorpromazine Tablets, 25mg | 43. Poliomyelitis Vaccine Oral solution |
| 11. Chlorpromazine Tablets, 50mg | 44. Pyrazinamide Suspension, 125mg/ml |
| 12. Diagnostic Strips – Glucose | 45. Pyrazinamide Tablet, 500mg |
| 13. Diagnostic Strips – Multipurpose | 46. Quinine Inj. 40mg/ml in 5ml |
| 14. Diagnostic Strips – Protein | 47. Quinine Tablet, 300mg |
| 15. Diagnostic Tables – Glucose | 48. Rebies vaccine Injection |
| 16. Diagnostic Tablets – Ketones | 49. Rifampicin + Isoniazid suspension, 75+50mg/5ml |
| 17. Diphtheria + Pertussis + Tetanus vaccine Injection | 50. Rifampicin + Isoniazid Tablet, 150mg+100mg |
| 18. Ethosuximide Syrup 250mg/5ml | 51. Salbutamol Inhaler, 200 dose 100mcg/metered dose |
| 19. Ethosuximide Tablet, 250mg | 52. Salbutamol nebulizer Solution, 5mg/ml as sulphate |
| 20. Glibenclamide Tablet, 5mg | 53. Salbutamol Sulphate Inj. 50mcg/ml |
| 21. Glyceryl Trinitrate Sublingual Tablet 500mg | 54. Salmeterol Inhaler, 120 doses 25mcg/metered dose |
| 22. Haloperidol Inj. 50mg | 55. Streptomycin Inj. 1gm |
| 23. Hepatitis B Vaccine Injection | 56. Tetanus Immunoglobulin Injection, 250IU/ml |
| 24. Hydralazine Inj. 20mg/Ampoule | 57. Tetanus Vaccine Injection, 40IU/5ml |
| 25. Imipramine Tablet 25mg | 58. Tetracycline Eye Ointment 1% 5mg |
| 26. Isoniazid + Thioacetazone Tablet, 300 + 150mg | 59. Timolol Maleate Eye Drops 0.5% |
| 27. Insulin Isophane Inj. 100 units/ml 10ml | 60. Tuberculin (PPD) Injection |
| 28. Insulin Lente Inj. 100 units/ml 10ml | 61. Valproate sodium Capsule, 200mg |
| 29. Insulin soluble, 100 units/ml/10ml | 62. Valproate sodium syrup, 200mg/5ml |
| 30. Isoniazid Tablet, 6mg | 63. Yellow Fever Vaccine Injection 20 doses |
| 31. Ivermectin Tablet, 6mg | 64. Yellow Fever Vaccine Injection 10 doses |
| 32. Measles Vaccine Injection | 65. Zidovudine + Lamivudine Tablet, 300mg + 150mg |
| 33. Meningococcal Vaccine Injection | 66. All other anti-retroviral drugs approved for use in Ghana |

**Third Schedule
PART C (II)
3C2.13/20**

(1) Item	(2) Commodity Description	(3) Rate of VAT	(4) Remarks
3C2.13	Transportation : All forms of Transportation services by Land, Water and Air (excluding sale, leasing, haulage and rental of vehicles).	Exempt	Act 810, 2010
3C2.14	Machinery, apparatus and appliances; designed for use in: (a) Veterinary, fishing and horticulture. (b) Industry. (c) Mining and dredging (as defined by the Minerals Commission) (d) Railway and tramway. (e) Agriculture	Exempt	Act 810, 2010
3C2.15	Crude oil and hydrocarbon products : (Excluding lubricating oil, grease and other lubricants).	Exempt	
3C2.16	Land, buildings and construction : (a) Sale lease or rental of land or buildings (excluding hotel accommodation, warehousing, storage and similar occupancy incidental to the provision of the relevant services) (Act 629) grant, assignment or surrender of an Interest in land or buildings; (b) Civil engineering works	Exempt	Act 629, 2002
3C2.17	Financial services : (a) Provision of insurance; issue, transfer, receipt of, or dealing with money (including foreign exchange) or any note or order of payment of money. (b) Provision of credit (c) Operation of any bank or (similar institution) account (excluding professional advice, such as Accountancy, Investment and legal)	Exempt	
3C2.18	Goods for persons with disability: Articles designed exclusively for use by the disabled	Exempt	Persons with Disability Act, 2006 (Act 715) VAT Act 1998 (Act 546)
3C2.19	Transfer of going concern : The supply of goods as part of the transfer of a business as a going concern by one VAT registered person to another VAT registered person.	Exempt	
3C2.20	Postal services : The supply of Postage stamps excluding postal boxes and courier delivery services.	Exempt	

**Third Schedule
PART C (II)
3C2.21/23**

(1) Item	(2) Commodity Description	(3) Rate of VAT	(4) Remarks
3C2.21	Salt : Denatured Salt, compressed salt used in animal feeding and salt for human consumption including table salt.	Exempt	Act 629, 2004
3C2.22	Mosquito Net : Mosquito Net of man-made textile materials whether or not impregnated with chemicals.	Exempt	Act 629, 2004
3C2.23	Musical Instruments : As listed under Chapter 92 of the "HS" Code.	Exempt	Act 671, 2004
3C2.24	Telephone sets : Telephone sets, including mobile or cellular phones and satellite phones	Exempt	Act 752, 2008

**Third Schedule
PART C (III)
3C3.1/2**

III – ZERO-RATED SUPPLIES FOR EXPORTS

(1) Item	(2) Commodity Description	(3) Rate of VAT	(4) Remarks
3C3.1	Export of taxable goods and services	0%	
3C3.2	Goods shipped as stores on vessels and aircraft leaving Ghana	0%	

**IV – TAX TREATMENT OF SHIPPING RELATED SERVICES UNDER THE VAT ACT 1998
(ACT 546)**

Item	Charge/Service	Rate of Tax		Remarks
		VAT	NHIL	
A.	FEES CHARGED AS A SHIPPING AGENT			
1.	<u>ADMINISTRATIVE</u> : CHARGE: Raised on Imports as a fee for documentation.	12.5%	2.5%	
2.	<u>DEMURRAGE-RENT</u> : Raised on Consignees for the use of or keeping of Containers over a certain period of time	12.5%	2.5%	
3.	<u>EVACUATION</u> : Raised for transporting empty containers from Port to Empty Containers Depot	Exempt	Exempt	
4.	<u>COLLECTION OF BILL OF LADING</u> : Charge for collection of copy Bill of Lading by the consignee.	12.5%	2.5%	
5.	<u>AMENDMENT</u> : Charged for amending_manifest.	12.5%	2.5%	
6.	<u>DELIVERY ORDER</u> : Charged for issuing Delivery Order.	12.5%	2.5%	
7.	<u>COMMUNICATION SERVICE</u> : Charged for the use of Telex etc.	12.5%	2.5%	
8.	<u>INDEMNITY FORM</u> : Charged for issuing Indemnity Form.	12.5%	2.5%	
9.	<u>AGENCY FEE</u> : Commission receivable from Principals for holding their Agencies in Ghana.	0%	0%	
10.	<u>HIRE OF FORKLIFTS</u> : Charged for the use of Company's Forklift Trucks.	12.5%	2.5%	
11.	WAREHOUSING:	12.5%	2.5%	
B.	FEES CHARGED AS A CLEARING AGENT			
1.	<u>BILL OF ENTRY</u> : Charged for preparing Bill of Entry for imports	12.5%	2.5%	
2.	<u>SHIPPERS COUNCIL NOTIFICATION FORM</u> : Charged for preparing the Form for Imports	12.5%	2.5%	
3.	<u>AGENCY FEES AND DOCUMENTATION</u> : Charged for opening of file and documentation for imports	12.5%	2.5%	
4.	<u>CLEARING CHARGES</u> : Charged for taking delivery of Import Cargo.	12.5%	2.5%	

Item	Charge/Service	Rate of Tax		Remarks
		VAT	NHIL	
5	<u>TRANSPORTATION</u> : Charged for providing Transport for Cargo Cleared from Port to destination and separately billed to the importer by the transport firm.	Exempt	Exempt	
C.	DISBURSEMENT ON BEHALF OF RENT CONSIGNEE:			
1	CUSTOM DUTY	0%	0%	Not Taxable
2	STATE WAREHOUSE RENT	12.5%	2.5%	Taxable by Customs not Taxable by Agent
3	CUSTOMS PENALTY	0%	0%	Not Taxable
4	CUSTOMS OVERTIME	12.5%	2.5%	Taxable by Customs
5	PORT HANDLING CHARGES	12.5%	2.5%	Taxable by GPHA not Taxable by Agent
6	RENT	12.5%	2.5%	Taxable by GPHA not Taxable by Agent
7	GPHA OVERTIME	12.5%	2.5%	Taxable by GPHA not Taxable by Agent
8	SHIPPING LINE CHARGES	0%	0%	Not Taxable
D.	AS FORWARDING AGENT			
1.	PORT HANDLING AND FORWARDING CHARGES ON EXPORT CARGO	12.5%	2.5%	
2.	STEVEDORING	0%	0%	
E.	PORT OPERATION SERVICES (Mainly by GPHA):			
1.	<u>VESSELS RELATED SERVICES</u> : Charged by GPHA For services billed in dollars and rendered solely to foreign vessels before cargo is discharged and declared to CEPS for assessment includes Pilotage, Port Dues, Harbour Dues and Stevedoring.	0%	0%	
2.	<u>SHOREHANDLING-LOCAL</u> : Charged by GPHA to consignees for services (such as receipt warehousing storage and delivery of cargo) after cargo has been declared to CEPS	12.5%	2.5%	

Item	Charge/Service	Rate of Tax		Remarks
		VAT	NHIL	
3.	<u>SHOREHANDLING-TRANSIT CARGO</u> : Charged by GPHA to consignees outside Ghana for services (such as receipt warehousing storage and delivery of cargo) after cargo has been declared to CEPS.	0%	0%	
4.	<u>SHOREHANDLING-COCOA AND NON-TRADITIONAL EXPORTS</u> :	12.5%	2.5%	
F.	PORT OPERATION SERVICES (Mainly by GPHA): (Continued)			
5.	HIRE OF EQUIPMENT - FORKLIFTS, CRANES AND HARBOUR CRAFTS:	12.5%	2.5%	
6.	<u>DRY DOCKING</u> : (a) Charged by GPHA for repairs to local vessels. (b) Charged by GPHA for repairs to foreign vessels.	12.5% 0%	2.5% 0%	
7.	<u>FISHING HARBOUR</u> : Charged by GPHA for services to fishing vessels etc.	12.5%	2.5%	
8.	<u>HARBOUR/ GATE PASSES</u> : Charged by GPHA to individuals and vessels visiting the port.	Exempt	Exempt	

FOURTH SCHEDULE

EXPORT DUTY

PART A – Domestic goods (goods grown, produced or manufactured in Ghana)

Tariff No.	Commodity Description	Rate of Duty
4A.1 (*1)	Fresh fish	0%
4A.2	Fresh yams	0%
4A.3	Kola nuts	0%
4A.4	Cocoa Beans	The rate to be determined by the Minister for Finance and Economic Planning
4A.5 (*2)	Salt :	
	(a) For animal or human consumption	0%
	(b) For industrial purposes	0%
4A.6	Aviation Turbine Kerosene for international flights only	\$0.09/litre
4A.7	Gas oil	\$0.02/litre
4A.8	Electricity	0%
4A.9	Timber :	
	(a) Sliced and Curls Veneer	0%
	(b) Rotary Veneer	0%
	(c) Plywood	0%
	(d) Lumber	0%
4A.10 (*3)	Diamonds (rough and uncut diamonds which have been won from the earth in Ghana)	0% Minerals Export Duty (Abolition) Act, 1987 (PNDCL 182)
4A.11	Manganese ore and concentrates	0%
4A.12	Bauxite (aluminium ore) and aluminium concentrates	0%
4A.13	All other goods grown, produced or manufactured in Ghana.	0%

(*1) Fisheries Act, 2002 (Act 625). A GSB quality assurance certificate is required.

(*2) Bank of Ghana Form A2 is required (Act 503) as amended.

(*3) A Kimberley Process Certificate is required from the Minister of Mines for the export of rough diamonds under the Kimberley Process Certificate Act, 2003 (Act 652).

PART B – EXPORT DUTY EXEMPTIONS

Tariff No.	Privileged Persons, Organisations or Institutions	Rate of Duty
4B.1	<p>The President of the Republic of Ghana :</p> <p>All goods exported by the President of the Republic of Ghana.</p>	0%
4B.2	<p>The Government of Ghana :</p> <p>All goods exported by the Government of Ghana.</p>	0%
4B.3	<p>Diplomatic Missions :</p> <p>All goods exported by officials of the United Nations, and Commonwealth or Foreign Embassy, Mission or Consulate established in Ghana.</p>	0%
4B.4	<p>Technical Assistance Scheme :</p> <p>All goods exported by personnel engaged by an International Agency or in a Technical Assistance Scheme in Ghana.</p>	0%
4B.5	<p>Government of Ghana Contracts :</p> <p>Machinery, plant, materials and rolling stock imported for use in the execution of projects approved by the Government of Ghana where their re-exportation (exempt from export duties) forms part of the terms of contract.</p>	0%

**Fourth Schedule
PART B
4B.6/19**

Tariff No.	Commodity Description	Rate of Duty
4B.6	Aircraft or ships' stores : All goods exported for use as aircraft or ships' stores	0%
4B.7	Antiques : Antiques (other than spirits or wines) being articles proved to the satisfaction of the Commissioner to have been manufactured or produced more than one hundred years before the date of exportation.	0%
4B.8	Bank and currency notes, coins and postage stamps.	0%
4B.9	Cinematograph films containing pictures for exhibition whether or not developed.	0%
4B.10	Cylinders for use or in use, as containers for compressed gas.	0%
4B.11	Drawback : All goods exported on drawback.	0%
4B.12	Educational, cultural or scientific material : (a) Films, filmstrips, microfilms, and sound recording of an educational, scientific or cultural character produced by the United Nations or any of its Specialised Agencies. (b) Films, filmstrips, microfilms, slides and sound recordings of an educational, scientific or cultural character certified as such under section 7 of the Cinematograph Act, 1961 (Act 76).	0%
4B.13	Exhibits, equipment and all goods previously imported for exhibition in Ghana.	0%
4B.14	Passenger's baggage and bona fide personal and household effects.	0%
4B.15	Temporary exports : All goods exported under a re-importation certificate.	0%
4B.16	Temporary imports : All goods exported after temporary importation under bond.	0%
4B.17	Transit and transhipment goods.	0%
4B.18	Free Zone : All goods exported from the Free Zone	0%
4B.19	Bonded Warehouse : All goods exported from bonded warehouse	0%

FIFTH SCHEDULE

EXCISE DUTY

PART A – GOODS LIABLE TO EXCISE DUTY

Tariff No.	Commodity Description	Rate of Duty
5A.1	(a) Waters, including mineral waters of all description (b) Malt drink (for example Malta)	17.5% of the ex-factory price 17.5% of the ex-factory price
5A.2	Beer other than indigenous beer : (a) In bottles (b) In kegs (c) Stout	47.5% of the ex-factory price 47.5% of the ex-factory price 47.5% of the ex-factory price
5A.3	Spirits, including “Akpeteshie” : (a) Distilled or rectified (b) Blended or compounded (c) Other : (i) For use solely in laboratories or in the compounding of drugs. (ii) Denatured to the satisfaction of the Commissioner (iii) “Akpeteshie”	25% of the ex-factory price 25% of the ex-factory price 0% 10% of the ex-factory price 20% of the ex-factory price
5A.4	Tobacco Products : (a) Cigarette (b) Cigars (c) Negrohead (d) Snuff and other tobacco	150% of the ex-factory price 150% of the ex-factory price ¢12.00/kg 170.65% of the ex-factory price

PART B – EXEMPTIONS FROM EXCISE DUTY

Tariff No.	Commodity Description	Rate of Duty
5B.1	The President of the Republic of Ghana : All goods purchased from a manufacturer for the use of the President of Ghana.	0%
5B.2	Government of Ghana contracts : All goods purchased from a manufacturer by a person under contract to the Government where such exemption from excise duty forms part of the terms of the contract.	0%
5B.3	Licensed manufacturers : All goods purchased by a manufacturer licensed under the Customs Excise and Preventive Service Management Law, 1993 (PNDCL 330) for the purpose of manufacturing excisable goods.	0%
5B.4	Diplomatic Missions : (a) All goods purchased for the official use of any Commonwealth or Foreign Embassy, Mission or Consulate. (b) All goods purchased for the use of a permanent member of a Diplomatic Service of any Commonwealth or Foreign country, exempted by the Minister responsible for Foreign Affairs. Provided that in regard to (a) and (b) above a similar privilege is accorded by such Commonwealth or Foreign country to the Ghana representative therein.	0% 0%
	(c) All goods purchased by personnel engaged by an International Agency or in a Technical Assistance Scheme where the terms of the Agreement made with the Government of Ghana include exemption from excise duty.	0%
5B.5	Non-domestic goods : All goods re-exported	0%

SIXTH SCHEDULE

IMPORT PROHIBITIONS

PART A – ABSOLUTE PROHIBITIONS

Tariff No.	Commodity Description	Remarks
6A.1	Animals and carcasses infected with disease : Animals or carcasses infected with disease within the meaning of the Disease of Animals Act, 1961 (Act 83) or any part of such animals or carcasses.	Currency Act, 1964 (Act 242) Declared by a Health Officer as unfit for human consumption PNDCL 305B/ F.D.B L Act 523, 1996.
6A.2	Beads of inflammable celluloid : Beads composed of inflammable celluloid or other similar substances.	
6A.3	Coffee, raw, imported overland : Raw coffee imported overland or by inland waterways.	
6A.4	Coin not up to standard : Coin current in any foreign country or any money purported to be such, not being of the established standard in weight and fineness.	
6A.5	Food, contaminated : Meat, vegetables, and other provisions.	
6A.6	Knuckle dusters, and life preservers : Knuckle dusters and life preservers.	
6A.7	Literature, scandalous : Books, newspapers and printed matter which in the opinion of the Commissioner (subject to any directions of the President of Ghana) are defamatory, scandalous, or demoralizing.	
6A.8	Money, base or counterfeit : Base or counterfeit coin or counterfeit notes of any country.	
6A.9	Obscene articles : Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene article.	
6A.10	Weapons, dangerous : Knives such as flick knives and paper knives which in the opinion of the Inspector-General of Police are considered to be dangerous weapons.	
6A.11	Goods prohibited by any law : All other goods, the importation of which is prohibited by any law in Ghana.	

PART B – CONDITIONAL PROHIBITIONS

Tariff No.	Commodity Description	Remarks
6B.1	<p>Currency :</p> <p>(a) Bank notes</p> <p>(b) Bank coins</p> <p>(c) Travellers' cheques</p> <p>(d) Electronic units of payment</p> <p>(e) Securities</p> <p>In the denominations of local currency or the currency of another country</p>	<p>(Foreign Exchange Act, 2006) (Act 723)</p> <p>A licence is required from the Bank of Ghana</p>
6B.2	<p>Diamonds :</p> <p>Rough or uncut diamonds.</p>	<p>A Kimberley Process Certificate is required from the Ministry of Mines under the Kimberley Process Certificate Act 2003, (Act 652)</p>
6B.3	<p>Films, cinematograph :</p> <p>Cinematograph films, except at the port of Tema, Takoradi or Accra Airport. Provided that this prohibition shall not apply in the case of films which the Commissioner is satisfied are intended solely for exhibition in private premises to which the public are not admitted on payment or otherwise.</p>	<p>Cinematograph Act, 1961 (Act 76)</p>
6B.4	<p>Goods bearing designs and imitation of money :</p> <p>All goods which bear a design in imitation of any currency or bank note or coin in current use in Ghana or elsewhere.</p>	<p>A licence is required from the Ministry of Finance and Economic Planning. Currency Act, 1964 (Act 242)</p>
6B.5	<p>Goods imported contrary to customs laws :</p> <p>All goods not imported in an aircraft or in a steamship except such as may be imported in accordance with any regulations relating to the control of boats or to the importation of goods overland or by inland waters.</p>	
6B.6	<p>Goods regulated by law :</p> <p>(i) Gambling machines</p> <p>(ii) Plant, plant product, plant disease or pest, soil, manure, grass, and other parking material liable to harbor dangerous diseases or pests of plants</p> <p>(iii) Arms and ammunition</p>	<p>A permit is required from the The Gaming Commission Gaming Act, 2006 (Act 721)</p> <p>Prevention and Control of Pests and Diseases of Plants Act, 1965 (Act 307). A permit is required from the Ministry of Food and Agriculture</p> <p>Arms and Ammunition Act, 1972 (NRCD 9)</p> <p>A permit is required from the Ministry of Interior</p>

**Sixth Schedule
PART B
6B.9/12**

Tariff No.	Commodity Description	Remarks
	(iv) Explosives, including nitroglycerine, dynamite, detonators, gun cotton blasting powder, other substances used to produce explosives but excluding ordinary gun powder, percussion caps, rockets or fuses.	Explosives Ordinance (Cap 254), Explosives Regulations L.I. 666 1970.
	(v) All goods, the importation of which is regulated by any law in Ghana except in accordance with such law	A licence is required from the Ministry of Interior.
6B.7	Handcuffs	A licence is required from the Ministry of Interior
6B.8	Machines for duplicating keys	Locksmiths (Licensing) Act, 1994, (Act 488). A licence is required from the Ministry of Interior.
6B.9	<p>Milk deficient in milk fat :</p> <p>Milk, condensed or evaporated, containing less than eight per centum by weight of milk fat, and dried milk or milk powder containing less than twenty-six per centum by weight of milk fat :</p> <p>Provided that this prohibition shall not apply to skimmed milk imported in containers clearly marked in such a manner as to be easily distinguished from containers of full cream milk, and admitted as such by the Commissioner :</p> <p>Provided further that the Commissioner may admit any particular consignment of condensed or evaporated milk having a lower fat content than eight per centum by weight of milk fat which he is satisfied is a consignment of full cream condensed or evaporated milk.</p>	

**Sixth Schedule
PART B
6B.13/14**

Tariff No.	Commodity Description	Remarks
6B.11	Paper, airmail printing : Airmail photographic printing paper.	A licence is required from the Commissioner Of C.E.P.S. (L.I. 504).
6B.12	Reel-fed rotary ticket printing presses.	A licence is required from the Minister for Finance and Economic Planning.
6B.13	Spirits of certain kinds and strengths : Spirits of the following descriptions : (a) Spirits containing essential oils or chemical products such as thujone, star anise, benzoic aldehyde, salicylic esters, hyssop, absinthe or other substances in such proportions as the Commissioner in his absolute discretion deem to be injurious to health. (b) Brandy, rum or whisky unless proved to the satisfaction of the Commissioner to have been stored in the wood for a period of not less than three years prior to importation. (c) Spirits containing more than 65 per centum of absolute alcohol as ascertained by Tralles' alcoholometer other than medicated, perfumed or methylated spirits, accepted as such by the Commissioner, except under licence from the Commissioner and except in accordance with the condition of such licence.	
6B.14	Weapons for discharge of noxious liquids : Weapons of any description which in the opinion of the Commissioner are designed for the discharge of any noxious liquids, gas or other similar substances and any ammunition containing or in the opinion of the Commissioner designed or adapted to contain any noxious liquid, gas or other similar substance.	A licence is required from the Minister for Interior.
6B.15	Mercury	A licence is required from the Ministry of Mines (Mercury Act, 1989, PNDCL 217)

SEVENTH SCHEDULE

EXPORT PROHIBITIONS

PART A – ABSOLUTE PROHIBITIONS

Tariff No.	Commodity Description	Remarks
7A.1	Goods prohibited by any law : All goods the exportation of which is prohibited by any law in Ghana.	

PART B – CONDITIONAL PROHIBITIONS

Tariff No.	Commodity Description	Remarks
7B.1	Goods exported contrary to customs laws : All goods not exported in an aircraft or in a ship except such as may be exported in accordance with any regulations relating to the control of boats or to the exportation of goods overland or by inland waters.	
7B.2	Goods regulated by any law : All goods the exportation of which is regulated by any law in Ghana except in accordance with such law : * (i) Antiquities	National Museum Act, 1969 (NLCD 387)

* A permit is required from the Museums and Monument Board

MISCELLANEOUS ADMINISTRATIVE CHARGES

FEES, LEVIES AND RENTS

Item No. (1)	Description (2)	Amount (Initial) (3)	Amount (Renewal) (4)
1.	Bonded Warehouse (i) Category A (ii) Category B	GH cedi equivalent of US\$2000 GH cedi equivalent of US\$1,000	GH cedi equivalent of US\$600 GH cedi equivalent of US\$300 Retained as in Act 614 of 2002.
2.	Transit and Escort (i) Transit and Administrative fee through Ghana (ii) Escort fee (vehicles) (iii) Escort fee (Cargo)	GH cedi equivalent of US\$200 per consignment GH cedi equivalent of US\$65 per day per Escort, 2002 (Act 614) GH cedi equivalent of US\$65 per day per Escort, 2002 (Act 614)	
3.	State Warehouse	GH¢1.00/ton per week <u>Porterage</u> : Loose cargo = GH¢0.20/pkg 1 x 20' cont. = GH¢2.00 1 x 40' cont. = GH¢3.00	
4.	Government Warehouse	GH¢0.50/ton per week <u>Porterage</u> : Loose cargo = GH¢0.20/ pkg 1 x 20' cont. = GH¢2.00 1 x 40' cont. = GH¢3.00	
5.	Overtime	(a) Asst. Coll. – Prin. Coll. GH¢1.93/ hour or part thereof (b) CA III – CA I GH¢1.09/ hour or part thereof (c) JCA VI – JCA I GH¢0.83/ hour or part thereof - 1½x on normal day - 2x on weekends/holidays	
6.	Certification (a) Fee (b) Lost document (penalty) (c) Lost vehicle document (penalty)	GH¢2.00 GH¢10.00 GH¢50.00	

Item No. (1)	Description (2)	Amount (Initial) (3)	Amount (Renewal) (4)
7.	Licences (i) Manufacturers (ii) Methylated spirit for industrial or scientific purposes (iii) Seamless steel tubing (iv) Small craft (v) Transfer of Licence on death of licensee or on assignment or transfer (vi) Transfer to other premises (vii) Laboratory analysis (a) alcohol for blending (b) alcoholic beverages (c) other goods	(i) GH¢10.00 (ii) GH¢50.00 penalty for late renewal Free Free Free GH¢20.00 (Act 614) GH¢20.00 (Act 614) GH¢30.00 per sample GH¢30.00 per sample GH¢30.00 per sample	
8.	Interest Charge	$\frac{I/Duty + VAT}{48}$	
9.	Penalty for late filling of PUBD	GH¢10.00	
10.	Examination fee for used Motor Vehicles	1% of CIF	
11.	Processing fee (i) zero rated (ii) statutorily exempted (iii) Exported-ex-warehousing	1% of CIF	
12.	Inspection fee	1% of CIF	
13.	Administrative Charge (C59)	Equivalent of 5,000 CFA	
14.	Road Fund Levy	Car - GH¢10.00 Minibus - GH¢15.00 Non-articulated trucks - GH¢20.00 Articulated trucks - GH¢30.00	
15.	Network Charge (GCNet)	0.45% of FOB	
16.	NHIL	2.5% of CIF	
17.	ECOWAS Levy	0.5% of CIF	
18.	EDIF	0.5% of CIF	
19.	Cassette Levy (blank disc and tapes)	20% of CIF	

GRA – (CUSTOMS DIVISION) OFFICES

	Region/Branch	Location	Telephone / Fax	Address
1.	HEADQUARTERS	Victoriaborg, Ministries, Accra	<ul style="list-style-type: none"> • Main Lines 0302-666841-4 0302-677317-9 • Commissioner 0302-668320 FAX – 0302-660019 • Dep. Comm. – Ops. 0302-668270 • Dep. Comm. P&P 0302-662935 • Dep. Comm – Prev. 0302-677303 • Dep. Comm – Adm II 0302-668278 • Public Relations 0302-668319 	P. O. Box 68, Accra
2.	KIA	Kotoka International Airport (KIA)	0302-762922/3 / 778025	P. O. Box 9046, KIA
	ARRIVAL HALL (KIA) CUSTOMS LABORATORY (KIA)	Airport, Accra Near Customs Barracks, KIA	0302-777404 0302-773354	
3.	TEMA	Tema Port	0303-202771/2 FAX – 0303-202773	P. O. Box 302, Tema
4.	JAMES TOWN, ACCRA	Near Accra Light House	0302-672596-7/662025/ 672598	P. O. Box 120, Jamestown
5.	KOFORIDUA	IRS Building.	081-23020 / 24215	P. O. Box 304, Koforidua
6.	HO	IRS Building	091-26615 / 28199	P. O. Box 65, Ho
7.	KUMASI	Amokom Roundabout, Near Love FM	051-25760 / 24356 FAX – 051-37152	P. O. Box 4109, Kumasi
8.	SUNYANI	New Town	061-27185 / 23147 FAX – 061-23149	P. O. Box 224, Sunyani
9.	AFLAO DABALA JUNCTION BATUME JUNCTION AKANU	Aflao Border Dabala Junction - Aflao road Batume Junction, Aflao road Akanu	0962-30224 / 30450 / 30271 0966-44222 091-25177 0962-31195	P. O. Box 76, Aflao
10.	ELUBO	Noe, Main road to Côté d'Ivoire	0345-22021 / 22029	P. O. Box 1, Elubo

	Region/Branch	Location	Telephone / Fax	Address
11.	WA	Ministries Area	0756-22185	P. O. Box 221, Wa
	LAWRA	Lawra	0756-22889	
	BOLE	Bole	0743-22046	
12.	TAKORADI	Main Harbour	031-22121 / 22163 / 22056 FAX – 031-24247	P. O. Box 211, Takoradi