

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 and 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/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
82.01	Hand tools (eg. spades, shovels, mattocks, picks, hoes, forks, etc)					
8201.1000.11	Blank spades and shovels		5	5		
8201.1000.19	Other including complete spades and shovels		35	5		
8201.2000.21	Blank forks		5	5		
8201.2000.29	Other including complete or finished forks		35	5		
8201.3000.31	Blank mattocks, picks, hoes and rakes		5	5		
8201.3000.39	Other including complete or finished mattocks, picks, hoes and rakes		35	5		
8201.4000.41	Blank axes, bill hooks and similar hewing tools etc		5	5		
8201.4000.49	Other including complete or finished axes, bill hooks and similar hewing tools		35	5		
8201.5000.51	-handed pruners and shears incl. poultry shears		5	5		
8201.5000.59	-handed pruners and shears		35	5		
8201.6000.61	- handed pruning shears and similar two handed shears		5	5		
8201.6000.69	-handed pruning shears		35	5		
8201.9000.91	Other blank hand tools of a kind used in agriculture, horticulture or forestry		5	5		
8201.9000.99	..hand tool of a kind used in agric, horticulture;		35	5		
82.02	Hand saws; blades for saws of all kinds (incl. slitting, slotting...)					
8202.1000.00	Hand saws		20	5		
8202.2000.00	Band saw blades		5	5		
8202.3100.00	.slitting/slotting saw blades)with steel working parts		5	5		
8202.3900.00	.slitting blades)excl.with steel working part;parts		5	5		
8202.4000.00	Chain saw blades		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
82.02	Hand saws; blades for saws of all kinds (incl. slitting, slotting...)					
8202.9100.00	Straight saw blades, for working metal		5	5		
8202.9900.00	Circular Saw blades (including sitting or slotting saw blades)		5	5		
82.03	Files, rasps, pliers, pincers, tweezers, metal cutting shears, etc					
8203.1000.00	Files, rasps and similar tools		20	5		
8203.2000.00	Pliers(including cutting pliers), pincers,tweezers and similar tools		5	5		
8203.3000.00	Metal cutting shears and similar hand tools		5	5		
8203.4000.00	-cutters, bolt croppers, perforating punches and similar tools		5	5		
82.04	Hand-operated spanners and wrenches; interchangeable spanner sockets					
8204.1100.00	-operated spanners and wrenches, non-adjustable		20	5		
8204.1200.00	-operated spanners and wrenches, adjustable		20	5		
8204.2000.00	Interchangeable spanner sockets, with or without handles		20	5		
82.05	Hand tools, nes; blow lamps; vices, clamps, etc; anvils, etc					
8205.1000.00	Drilling, threading or tapping hand tools		5	5		
8205.2000.00	Hammers and sledge hammers		5	5		
8205.3000.00	Planes, chisels, gouges and similar cutting tools for working wood		5	5		
8205.4000.00	Screwdrivers		20	5		
8205.5100.00	Household hand tools		20	5		
8205.5900.00	. graziers' diamonds)		20	5		
8205.6000.00	Blow lamps		5	5		
8205.7000.00	Vices, clamps and the like		20	5		
8205.8000.00	Anvils; portable forges; grinding wheels with frameworks		20	5		
8205.9000.00	.10 to 8205.80		20	5		
82.06	Tools of two or more of 82.02 to 82.05, put up in sets for retail sale					
8206.0000.00	.02 to 82.05, put up in sets for retail sale		5	5		
82.07	Interchangeable tools for hand or machine-tools...					
8207.1300.00	Rock drilling or earth boring tools, with working part of cermets		5	5		
8207.1900.00	.with working part of cermets);parts		5	5		
8207.2000.00	Dies for drawing or extruding metal		5	5		
8207.3000.00	Tools for pressing, stamping or punching		5	5		
8207.4000.00	Interchangeable tools for tapping or threading		5	5		
8207.5000.00	Interchangeable tools for drilling, other than for rock drilling		5	5		
8207.6000.00	Interchangeable tools for boring or broaching		5	5		
8207.7000.00	Interchangeable tools for milling		5	5		
8207.8000.00	Interchangeable tools for turning		5	5		
8207.9000.00	-tools, nes		20	5		
82.08	Knives and cutting blades, for machines or for mechanical appliances					
8208.1000.00	Knives and cutting blades, for metal working machines		5	5		
8208.2000.00	Knives and cutting blades, for wood working machines		5	5		
8208.3000.00	Knives and cutting blades, for kitchen appliances used for food		5	5		
8208.4000.00	... machines		5	5		

HEADING/ H.S.CODE	DESCRIPTION	SU	ID	VAT	LVY	EXC
82.08 8208.9000.00	Knives and cutting blades, for machines or for mechanical appliances Knives and cutting blades, for machines or mechanical appliances nes		5	5		
82.09 8209.0000.00	Plates, sticks... for tools, unmounted, of metal carbides or cermet Plates, sticks,tips for tools, unmounted, of cermets		20	5		
82.10 8210.0000.00	Hand-operated mechanical appliances, =<10kg, used for food or drink -operated machanical appliances, weighing =<10kg, used for food or drink		5	5		
82.11 8211.1000.00 8211.9100.00 8211.9200.00 8211.9300.00 8211.9400.00 8211.9500.00	Knives with cutting blades, (excl. knives of 82.08) and blades therefor .pruning knives) Table knives with fixed blades Other Knives with fixed blades Knives having other than fixed blades Other Blades for knives Knife handles of base metal	U U U U	20 20 20 20 20 20	5 5 5 5 5 5		
82.12 8212.1000.00 8212.2000.00 8212.9000.00	Razors and razor blades (incl. razor blade blanks in strips) Razors Safety razor blades including razor blades blanks in strips Other parts of razors, nes	U U	20 20 20	5 5 5		
82.13 8213.0000.00	Scissors, tailors' shears and similar shears, and blades therefor Scissors, tailors' shears and similar shears, and blades therefor		5	5		
82.14 8214.1000.00 8214.2000.00 8214.9000.00	Other articles of cutlery; manicure or pedicure sets and instruments Paper knives, letter openers, erasing knives, pencil sharpeners & blades thereof Manicure or pedicure sets and instruments (including nail files) Other articles of cutlery		20 5 20	5 5 5		
82.15 8215.1000.00 8215.2000.00 8215.9100.00 8215.9900.00	Spoons, forks, ladles, skimmers, cake-servers... or tableware Sets of spoons, forks, etc (one or more plated with precious metal) ... (excl. plated) ... or similar tableware, plated with precious metal ... or similar tableware, nes		20 20 20 20	5 5 5 5		