

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

- 1.- Any reference in this section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- 2.- Except where the context otherwise requires, throughout this Schedule 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 headings 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
01.01		Live horses, asses, mules and hinnies.			
		- Horses :			
	0101.21.00	-- Pure-bred breeding animals	u	5%	Free
	0101.29.00	-- Other	u	5%	Free
	0101.30.00	- Asses	u	5%	Free
	0101.90.00	- Other	u	5%	Free
01.02		Live bovine animals.			
		- Cattle :			
	0102.21.00	-- Pure-bred breeding animals	u	0%	Free
	0102.29.00	-- Other	u	0%	Free
		- Buffalo :			
	0102.31.00	-- Pure-bred breeding animals	u	0%	Free
	0102.39.00	-- Other	u	0%	Free
		- Other			
	0102.90.10	--- Pure-bred breeding animals	u	0%	Free
	0102.90.90	--- Other	u	0%	Free
01.03		Live swine.			
	0103.10.00	- Pure-bred breeding animals	u	5%	Free
		- Other:			
	0103.91.00	-- Weighing less than 50 kg	u	5%	Free
	0103.92.00	-- Weighing 50 kg or more	u	5%	Free
01.04		Live sheep and goats.			
	0104.10.00	- Sheep	u	5%	Free
	0104.20.00	- Goats	u	5%	Free
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
		- Weighing not more than 185 g :			

	-- Fowls of the species <i>Gallus domesticus</i>			
0105.11.10	--- Parent stock of one day chick	u	0%	Free
0105.11.90	--- Other	u	25%	Free
	-- Turkeys			
0105.12.10	--- Parent stock of one day chick	u	0%	Free
0105.12.90	--- Other	u	25%	Free
	-- Ducks			
0105.13.10	--- Parent stock of one day chick	u	0%	Free
0105.13.90	--- Other	u	25%	Free
	-- Geese			
0105.14.10	--- Parent stock of one day chick	u	0%	Free
0105.14.90	--- Other	u	25%	Free
	-- Guinea fowls			
0105.15.10	--- Parent stock of one day chick	u	0%	Free
0105.15.90	--- Other	u	25%	Free
	- Other :			
0105.94.00	-- Fowls of the species <i>Gallus domesticus</i>	u	25%	Free
0105.99.00	-- Other	u	25%	Free
01.06	Other live animals			
	- Mammals:			
0106.11.00	-- Primates	u	5%	Free
0106.12.00	-- Whales, dolphins and porpoises (Mammals of the order cetacea); Manatees and dugongs (Mammals of the order Sirenia) ; seals, sea lions and walruses (mammals of the suborder Pinnipedia)	u	5%	Free
0106.13.00	-- Camels and other camelids (<i>Camelidae</i>)	u	5%	Free
0106.14.00	-- Rabbits and hares	u	5%	Free
0106.19.00	-- Other	u	5%	Free
0106.20.00	- Reptiles (including snakes and turtles)	u	5%	Free
	- Birds:			
0106.31.00	-- Birds of prey	u	5%	Free
0106.32.00	-- Psittaciformes (including parrots, parakeets, Macaws and Cockatoos)	u	5%	Free
0106.33.00	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	u	5%	Free
0106.39.00	-- Other	u	5%	Free
	- Insects :			
0106.41.00	-- Bees	u	0%	Free
0106.49.00	-- Other	u	5%	Free
0106.90.00	- Other	u	5%	Free

Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover:

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
02.01		Meat of bovine animals, fresh or chilled.			
		- Carcasses and half-carcasses			
	0201.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0201.10.90	--- Other	kg	25%	Free
		- Other cuts with bone in			
	0201.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0201.20.90	--- Other	kg	25%	Free
		- Boneless			
	0201.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0201.30.90	--- Other	kg	25%	Free
02.02		Meat of bovine animals, frozen.			
		- Carcasses and half-carcasses			
	0202.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0202.10.90	--- Other	kg	25%	Free
		- Other cuts with bone in			
	0202.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0202.20.90	--- Other	kg	25%	Free
		- Boneless			
	0202.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0202.30.90	--- Other	kg	25%	Free
02.03		Meat of swine, fresh, chilled or frozen.			
		- Fresh or chilled:			
		-- Carcasses and half-carcasses			
	0203.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.11.90	--- Other	kg	25%	Free
		-- Hams, shoulders and cuts thereof, with bone in			
	0203.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.12.90	--- Other	kg	25%	Free
		-- Other			
	0203.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.19.90	--- Other	kg	25%	Free
		- Frozen:			
		-- Carcasses and half-carcasses			
	0203.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.21.90	--- Other	kg	25%	Free
		-- Hams, shoulders and cuts thereof, with bone in			
	0203.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.22.90	--- Other	kg	25%	Free
		-- Other			
	0203.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0203.29.90	--- Other	kg	25%	Free
02.04		Meat of sheep or goats, fresh, chilled or frozen.			
		- Carcasses and half-carcasses of lamb, fresh or chilled			
	0204.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0204.10.90	--- Other	kg	25%	Free

	- Other meat of sheep, fresh or chilled:				
	-- Carcasses and half-carcasses				
0204.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.21.90	--- Other	kg	25%	Free	
	-- Other cuts with bone in				
0204.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.22.90	--- Other	kg	25%	Free	
	-- Boneless				
0204.23.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.23.90	--- Other	kg	25%	Free	
	-- Carcasses and half-carcasses of lamb, frozen				
0204.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.30.90	--- Other	kg	25%	Free	
	- Other meat of sheep, frozen:				
	-- Carcasses and half-carcasses				
0204.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.41.90	--- Other	kg	25%	Free	
	-- Other cuts with bone in				
0204.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.42.90	--- Other	kg	25%	Free	
	-- Boneless				
0204.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.43.90	--- Other	kg	25%	Free	
	- Meat of goats				
0204.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0204.50.90	--- Other	kg	25%	Free	
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.				
0205.00.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0205.00.90	--- Other	kg	25%	Free	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.				
	- Of bovine animals, fresh or chilled				
0206.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.10.90	--- Other	kg	25%	Free	
	- Of bovine animals frozen:				
	-- Tongues				
0206.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.21.90	--- Other	kg	25%	Free	
	-- Livers				
0206.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.22.90	--- Other	kg	25%	Free	
	-- Other				
0206.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.29.90	--- Other	kg	25%	Free	
	- Of swine, fresh or chilled				
0206.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.30.90	--- Other	kg	25%	Free	
	- Of swine, frozen:				
	-- Livers				
0206.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.41.90	--- Other	kg	25%	Free	
	-- Other				
0206.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.49.90	--- Other	kg	25%	Free	
	- Other, fresh or chilled				
0206.80.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.80.90	--- Other	kg	25%	Free	
	- Other, frozen				
0206.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0206.90.90	--- Other	kg	25%	Free	
02.07	Meat, and edible offal, of the poultry of heading. 01.05, fresh, chilled or frozen.				
	- Of fowls of the species <i>Gallus domesticus</i> :				

	-- Not cut in pieces, fresh or chilled			
0207.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.11.90	--- Other	kg	25%	Free
	-- Not cut in pieces, frozen			
0207.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.12.90	--- Other	kg	25%	Free
	-- Cuts and offal, fresh or chilled			
0207.13.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.13.90	--- Other	kg	25%	Free
	-- Cuts and offal, frozen			
0207.14.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.14.90	--- Other	kg	25%	Free
	- Of turkeys :			
	-- Not cut in pieces, fresh or chilled			
0207.24.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.24.90	--- Other	kg	25%	Free
	-- Not cut in pieces, frozen			
0207.25.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.25.90	--- Other	kg	25%	Free
	-- Cuts and offal, fresh or chilled			
0207.26.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.26.90	--- Other	kg	25%	Free
	-- Cuts and offal, frozen			
0207.27.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.27.90	--- Other	kg	25%	Free
	- Of ducks :			
	-- Not cut in pieces, fresh or chilled			
0207.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.41.90	--- Other	kg	25%	Free
	-- Not cut in pieces, frozen			
0207.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.42.90	--- Other	kg	25%	Free
	-- Fatty livers, fresh or chilled			
0207.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.43.90	--- Other	kg	25%	Free
	-- Other, fresh or chilled			
0207.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.44.90	--- Other	kg	25%	Free
	-- Other, frozen			
0207.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.45.90	--- Other	kg	25%	Free
	- Of geese:			
	-- Not cut in pieces, fresh or chilled			
0207.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.51.90	--- Other	kg	25%	Free
	-- Not cut in pieces, frozen			
0207.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.52.90	--- Other	kg	25%	Free
	-- Fatty livers, fresh or chilled			
0207.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.53.90	--- Other	kg	25%	Free
	-- Other, fresh or chilled			
0207.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.54.90	--- Other	kg	25%	Free
	-- Other, frozen			
0207.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.55.90	--- Other	kg	25%	Free
	- Of guinea fowls :			
0207.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0207.60.90	--- Other	kg	25%	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
	- Of rabbits or hares			
0208.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0208.10.90	--- Other	kg	25%	Free
		- Of Primates			
	0208.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.30.90	--- Other	kg	25%	Free
		- Of whales, dolphins and porpoises (Mammals of the order cetacea); of manatees and dugongs (Mammal of the order sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)			
	0208.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.40.90	--- Other	kg	25%	Free
		- Of reptiles (including snakes and turtles)			
	0208.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.50.90	--- Other	kg	25%	Free
		- Of camels and other camelids (<i>Camelidae</i>)			
	0208.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.60.90	--- Other	kg	25%	Free
		- Other			
	0208.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0208.90.90	--- Other	kg	25%	Free
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
		- Of pigs			
	0209.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0209.10.90	--- Other	kg	25%	Free
		- Other			
	0209.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0209.90.90	--- Other	kg	25%	Free
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
		- Meat of swine:			
		-- Hams, shoulders and cuts thereof, with bone in			
	0210.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.11.90	--- Other	kg	25%	Free
		-- Bellies (streaky) and cuts thereof			
	0210.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.12.90	--- Other	kg	25%	Free
		-- Other			
	0210.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.19.90	--- Other	kg	25%	Free
		- Meat of bovine animals			
	0210.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.20.90	--- Other	kg	25%	Free
		- Other, including edible flours and meals of meat or meat offal			
		-- of primates			
	0210.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.91.90	--- Other	kg	25%	Free
		-- 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 suborder Pinnipedia)			
	0210.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.92.90	--- Other	kg	25%	Free
		-- Of reptiles (including snakes and turtles)			
	0210.93.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.93.90	--- Other	kg	25%	Free
		-- Other			
	0210.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0210.99.90	--- Other	kg	25%	Free

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

- 1.- This Chapter does not cover:
- Mammals of heading 01.06;
 - Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
 - 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 of 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
 - 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
03.01		Live fish.			
		- Ornamental fish			
	0301.11.00	-- Freshwater	kg	25%	Free
	0301.19.00	-- Other	kg	25%	Free
		- 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>).			
	0301.91.10	--- Fry	kg	0%	Free
	0301.91.90	--- Other	kg	25%	Free
		- Eels (<i>Anguilla</i> spp.)			
	0301.92.10	--- Fry	kg	0%	Free
	0301.92.90	--- Other	kg	25%	Free
		- 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>)			
	0301.93.10	--- Fry	kg	0%	Free
	0301.93.90	--- Other	kg	25%	Free
		-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)			
	0301.94.10	--- Fry	kg	0%	Free
	0301.94.90	--- Other	kg	25%	Free
		-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)			
	0301.95.10	--- Fry	kg	0%	Free
	0301.95.90	--- Other	kg	25%	Free
		-- Other			
	0301.99.10	--- Fry	kg	0%	Free
	0301.99.90	--- Other	kg	25%	Free
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
		- Salmonidae, excluding livers and roes:			
		-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>).			
	0302.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0302.11.90	--- Other	kg	25%	Free
		-- 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>)			

0302.13.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.13.90	--- Other	kg	25%	Free
	-- <i>Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)</i>			
0302.14.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.14.90	--- Other	kg	25%	Free
	-- Other			
0302.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.19.90	--- Other	kg	25%	Free
	- Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae</i>), excluding livers and roes:			
	-- Halibut (<i>Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis</i>)			
0302.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.21.90	--- Other	kg	25%	Free
	-- Plaice (<i>Pleuronectes platessa</i>)			
0302.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.22.90	--- Other	kg	25%	Free
	-- Sole (<i>Solea spp.</i>)			
0302.23.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.23.90	--- Other	kg	25%	Free
	-- Turbots (<i>Psetta maxima</i>)			
0302.24.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.24.90	--- Other	kg	25%	Free
	-- Other			
0302.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.29.90	--- Other	kg	25%	Free
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus) pelamis</i>], excluding livers and roes:			
	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)			
0302.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.31.90	--- Other	kg	25%	Free
	-- Yellowfin tunas (<i>Thunnus albacares</i>)			
0302.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.32.90	--- Other	kg	25%	Free
	-- Skipjack or stripe-bellied bonito			
0302.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.33.90	--- Other	kg	25%	Free
	-- Bigeye tunas (<i>Thunnus obesus</i>)			
0302.34.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.34.90	--- Other	kg	25%	Free
	-- Atlantic and Pacific bluefin tunas (<i>thunnus thynnus, Thunnus orientalis</i>)			
0302.35.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.35.90	--- Other	kg	25%	Free
	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)			
0302.36.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.36.90	--- Other	kg	25%	Free
	-- Other			
0302.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.39.90	--- Other	kg	25%	Free
	- Herrings (<i>Clupea harengus, Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:			
	-- Herrings (<i>Clupea harengus, Clupea pallasii</i>)			
0302.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.41.90	--- Other	kg	25%	Free
	-- Anchovies (<i>Engraulis spp.</i>)			
0302.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.42.90	--- Other	kg	25%	Free
	-- Sardines (<i>Sardina pilchardus</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)			

0302.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.43.90	--- Other	kg	25%	Free
	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)			
0302.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.44.90	--- Other	kg	25%	Free
	-- Jack and horse mackerel (<i>Trachurus spp.</i>)			
0302.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.45.90	--- Other	kg	25%	Free
	-- cobia (<i>Rachycentron canadum</i>)			
0302.46.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.46.90	--- Other	kg	25%	Free
	-- swordfish (<i>Xiphias gladius</i>)			
0302.47.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.47.90	--- Other	kg	25%	Free
	- 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:			
	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0302.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.51.90	--- Other	kg	25%	Free
	-- Haddock (<i>Melanogrammus aeglefinus</i>)			
0302.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.52.90	--- Other	kg	25%	Free
	-- Coalfish (<i>Pollachius virens</i>)			
0302.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.53.90	--- Other	kg	25%	Free
	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)			
0302.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.54.90	--- Other	kg	25%	Free
	-- Alaska Pollack (<i>Theraga chalcogramma</i>)			
0302.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.55.90	--- Other	kg	25%	Free
	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)			
0302.56.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.56.90	--- Other	kg	25%	Free
	-- Other			
0302.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.59.90	--- Other	kg	25%	Free
	- 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 :			
	-- Tilapias (<i>Oreochromis spp.</i>)			
0302.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.71.90	--- Other	kg	25%	Free
	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)			
0302.72.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.72.90	--- Other	kg	25%	Free
	-- 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>)			
0302.73.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.73.90	--- Other	kg	25%	Free
	-- Eels (<i>Anguilla spp.</i>)			
0302.74.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.74.90	--- Other	kg	25%	Free
	-- Other			
0302.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.79.90	--- Other	kg	25%	Free
	- Other fish, excluding livers and roes :			
	-- Dogfish and other sharks			
0302.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0302.81.90	--- Other	kg	25%	Free

	-- Rays and skates (<i>Rajidae</i>)				
0302.82.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0302.82.90	--- Other	kg	25%	Free	
	-- Toothfish (<i>Dissostichus spp.</i>)				
0302.83.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0302.83.90	--- Other	kg	25%	Free	
	-- Seabass (<i>Dicentrarchus spp.</i>)				
0302.84.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0302.84.90	--- Other	kg	25%	Free	
	-- Seabream (<i>Sparidae</i>)				
0302.85.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0302.85.90	--- Other	kg	25%	Free	
	-- Other				
	--- Hilsha fish				
0302.89.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0302.89.19	---- Other	kg	25%	Free	
	--- Other				
0302.89.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0302.89.99	---- Other	kg	25%	Free	
	- Livers and roes				
0302.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0302.90.90	--- Other	kg	25%	Free	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.				
	- Salmonidae, excluding livers and roes :				
	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)				
0303.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.11.90	--- Other	kg	25%	Free	
	-- 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>)				
0303.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.12.90	--- Other	kg	25%	Free	
	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)				
0303.13.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.13.90	--- Other	kg	25%	Free	
	-- 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>)				
0303.14.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.14.90	--- Other	kg	25%	Free	
	-- Other				
0303.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.19.90	--- Other	kg	25%	Free	
	- 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				
	-- Tilapias (<i>Oreochromis spp.</i>)				
0303.23.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.23.90	--- Other	kg	25%	Free	
	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)				
0303.24.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.24.90	--- Other	kg	25%	Free	
	-- 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>)				
0303.25.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.25.90	--- Other	kg	25%	Free	
	-- Eels (<i>Anguilla spp.</i>)				
0303.26.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0303.26.90	--- Other	kg	25%	Free	
	-- Other				
0303.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	

0303.29.90	--- Other - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes: -- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25%	Free
0303.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.31.90	--- Other -- Plaice (<i>Pleuronectes platessa</i>)	kg	25%	Free
0303.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.32.90	--- Other -- Sole (<i>Solea spp.</i>)	kg	25%	Free
0303.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.33.90	--- Other -- Turbots (<i>Psetta maxima</i>)	kg	25%	Free
0303.34.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.34.90	--- Other -- Other	kg	25%	Free
0303.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.39.90	--- Other - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito [<i>Euthynnus (Katsuwonus) pelamis</i>], excluding livers and roes: -- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg	25%	Free
0303.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.41.90	--- Other -- Yellowfin tunas (<i>Thunnus albacares</i>)	kg	25%	Free
0303.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.42.90	--- Other -- Skipjack or stripe-bellied bonito	kg	25%	Free
0303.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.43.90	--- Other -- Bigeye tunas (<i>Thunnus obesus</i>)	kg	25%	Free
0303.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.44.90	--- Other -- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg	25%	Free
0303.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.45.90	--- Other -- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	25%	Free
0303.46.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.46.90	--- Other -- Other	kg	25%	Free
0303.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.49.90	--- Other - 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 japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes : -- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	25%	Free
0303.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.51.90	--- Other -- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	kg	25%	Free
0303.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.53.90	--- Other -- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	kg	25%	Free
0303.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.54.90	--- Other -- Jack and horse mackerel (<i>Trachurus spp.</i>)	kg	25%	Free
0303.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.55.90	--- Other -- Cobia (<i>Rachycentron canadum</i>)	kg	25%	Free
0303.56.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

0303.56.90	--- Other	kg	25%	Free
	-- Swordfish (<i>Xiphias gladius</i>)			
0303.57.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.57.90	--- Other	kg	25%	Free
	- 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 :			
	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0303.63.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.63.90	--- Other	kg	25%	Free
	-- Haddock (<i>Melanogrammus aeglefinus</i>)			
0303.64.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.64.90	--- Other	kg	25%	Free
	-- Coalfish (<i>Pollachius virens</i>)			
0303.65.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.65.90	--- Other	kg	25%	Free
	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)			
0303.66.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.66.90	--- Other	kg	25%	Free
	-- Alaska Pollack (<i>Theraga chalcogramma</i>)			
0303.67.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.67.90	--- Other	kg	25%	Free
	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)			
0303.68.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.68.90	--- Other	kg	25%	Free
	-- Other			
0303.69.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.69.90	--- Other	kg	25%	Free
	- Other fish, excluding livers and roes :			
	-- Dogfish and other sharks			
0303.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.81.90	--- Other	kg	25%	Free
	-- Rays and skates (<i>Rajidae</i>)			
0303.82.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.82.90	--- Other	kg	25%	Free
	-- Toothfish (<i>Dissostichus spp.</i>)			
0303.83.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.83.90	--- Other	kg	25%	Free
	-- Seabass (<i>Dicentrarchus spp.</i>)			
0303.84.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.84.90	--- Other	kg	25%	Free
	-- Other			
0303.89.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.89.90	--- Other	kg	25%	Free
	- Livers and roes			
0303.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0303.90.90	--- Other	kg	25%	Free
03.04	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>) :			
	-- Tilapias (<i>Oreochromis spp.</i>)			
0304.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.31.90	--- Other	kg	25%	Free
	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)			
0304.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.32.90	--- Other	kg	25%	Free
	-- Nile Perch (<i>Lates niloticus</i>)			
0304.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.33.90	--- Other	kg	25%	Free

	-- Other			
0304.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.39.90	--- Other	kg	25%	Free
	- Fresh or chilled fillets of other fish :			
	-- 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>)			
0304.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.41.90	--- Other	kg	25%	Free
	-- 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>)			
0304.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.42.90	--- Other	kg	25%	Free
	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)			
0304.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.43.90	--- Other	kg	25%	Free
	-- 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>			
0304.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.44.90	--- Other	kg	25%	Free
	-- Swordfish (<i>Xiphias gladius</i>)			
0304.45.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.45.90	--- Other	kg	25%	Free
	-- Toothfish (<i>Dissostichus spp.</i>)			
0304.46.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.46.90	--- Other	kg	25%	Free
	-- Other			
0304.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.49.90	--- Other	kg	25%	Free
	- Other, fresh or chilled :			
	-- 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>)			
0304.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.51.90	--- Other	kg	25%	Free
	-- Salmonidae			
0304.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.52.90	--- Other	kg	25%	Free
	-- 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>			
0304.53.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.53.90	--- Other	kg	25%	Free
	-- Swordfish (<i>Xiphias gladius</i>)			
0304.54.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.54.90	--- Other	kg	25%	Free
	-- Toothfish (<i>Dissostichus spp.</i>)			
0304.55.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.55.90	--- Other	kg	25%	Free
	-- Other			
0304.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.59.90	--- Other	kg	25%	Free
	- 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>) :			
	-- Tilapias (<i>Oreochromis spp.</i>)			
0304.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

0304.61.90	--- Other	kg	25%	Free
	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)			
0304.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.62.90	--- Other	kg	25%	Free
	-- Nile Perch (<i>Lates niloticus</i>)			
0304.63.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.63.90	--- Other	kg	25%	Free
	-- Other			
0304.69.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.69.90	--- Other	kg	25%	Free
	- 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> :			
	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0304.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.71.90	--- Other	kg	25%	Free
	-- Haddock (<i>Melanogrammus aeglefinus</i>)			
0304.72.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.72.90	--- Other	kg	25%	Free
	-- Coalfish (<i>Pollachius virens</i>)			
0304.73.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.73.90	--- Other	kg	25%	Free
	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)			
0304.74.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.74.90	--- Other	kg	25%	Free
	-- Alaska Pollack (<i>Theragra chalcogramma</i>)			
0304.75.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.75.90	--- Other	kg	25%	Free
	-- Other			
0304.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.79.90	--- Other	kg	25%	Free
	- Frozen fillets of other fish :			
	-- 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>)			
0304.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.81.90	--- Other	kg	25%	Free
	-- 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>)			
0304.82.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.82.90	--- Other	kg	25%	Free
	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)			
0304.83.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.83.90	--- Other	kg	25%	Free
	-- Swordfish (<i>Xiphias gladius</i>)			
0304.84.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.84.90	--- Other	kg	25%	Free
	-- Toothfish (<i>Dissostichus spp.</i>)			
0304.85.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.85.90	--- Other	kg	25%	Free
	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)			
0304.86.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.86.90	--- Other	kg	25%	Free
	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)			
0304.87.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.87.90	--- Other	kg	25%	Free
	-- Other			
0304.89.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0304.89.90	--- Other	kg	25%	Free
	- Other frozen :			

	-- Swordfish (<i>Xiphias gladius</i>)				
0304.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0304.91.90	--- Other	kg	25%	Free	
	-- Toothfish (<i>Dissostichus spp.</i>)				
0304.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0304.92.90	--- Other	kg	25%	Free	
	-- 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>)				
0304.93.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0304.93.90	--- Other	kg	25%	Free	
	-- Alaska Pollack (<i>Theraga chalcogramma</i>)				
0304.94.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0304.94.90	--- Other	kg	25%	Free	
	-- 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>)				
0304.95.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0304.95.90	--- Other	kg	25%	Free	
	-- Other				
0304.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0304.99.90	--- Other	kg	25%	Free	
03.05	Fish, dried, salted or in brine: smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.				
	- Flours, meals and pellets of fish, fit for human consumption				
0305.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.10.90	--- Other	kg	25%	Free	
	- Livers and roes of fish, dried, smoked, salted or in brine				
0305.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.20.90	--- Other	kg	25%	Free	
	- Fish fillets, dried, salted or in brine, but not smoked :				
	-- 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>)				
0305.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.31.90	--- Other	kg	25%	Free	
	-- 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>				
0305.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.32.90	--- Other	kg	25%	Free	
	-- Other				
0305.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.39.90	--- Other	kg	25%	Free	
	- Smoked fish, including fillets, other than edible fish offal:				
	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</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>).				
0305.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.41.90	--- Other	kg	25%	Free	
	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)				
0305.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.42.90	--- Other	kg	25%	Free	
	-- 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>)				
0305.43.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0305.43.90	--- Other	kg	25%	Free	

	-- 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>)			
0305.44.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.44.90	--- Other	kg	25%	Free
	-- Other			
0305.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.49.90	--- Other	kg	25%	Free
	- Dried fish, other than edible fish offal, whether or not salted but not smoked :			
	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0305.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.51.90	--- Other	kg	25%	Free
	-- Other			
0305.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.59.90	--- Other	kg	25%	Free
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :			
	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)			
0305.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.61.90	--- Other	kg	25%	Free
	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)			
0305.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.62.90	--- Other	kg	25%	Free
	-- Anchovies (<i>Engraulis spp.</i>)			
0305.63.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.63.90	--- Other	kg	25%	Free
	-- 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>)			
0305.64.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.64.90	--- Other	kg	25%	Free
	-- Other			
0305.69.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.69.90	--- Other	kg	25%	Free
	- Fish fins, heads, tails, maws and other edible fish offal :			
	-- Shark fins			
0305.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.71.90	--- Other	kg	25%	Free
	-- Fish heads, tails and maws			
0305.72.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.72.90	--- Other	kg	25%	Free
	-- Other			
0305.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0305.79.90	--- Other	kg	25%	Free
03.06	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:			
0306.11.00	-- Rock lobster and other sea craw fish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	kg	25%	Free
0306.12.00	-- Lobsters (<i>Homarus spp.</i>)	kg	25%	Free
0306.14.00	-- Crabs	kg	25%	Free
0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	kg	25%	Free
0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	kg	25%	Free
0306.17.00	-- Other shrimps and prawns	kg	25%	Free

0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	25%	Free
	- Not frozen			
	-- Rock lobster and other sea craw fish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)			
0306.21.10	--- Fry	kg	0%	Free
0306.21.90	--- Other	kg	25%	Free
	-- Lobsters (<i>Homarus spp.</i>)			
0306.22.10	--- Fry	kg	0%	Free
0306.22.90	--- Other	kg	25%	Free
	-- Crabs			
0306.24.10	--- Fry	kg	0%	Free
0306.24.90	--- Other	kg	25%	Free
	-- Norway lobsters (<i>Nephrops norvegicus</i>)			
0306.25.10	--- Fry	kg	0%	Free
0306.25.90	--- Other	kg	25%	Free
	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)			
0306.26.10	--- Fry	kg	0%	Free
0306.26.90	--- Other	kg	25%	Free
	-- Other shrimps and prawns			
0306.27.10	--- Fry	kg	0%	Free
0306.27.90	--- Other	kg	25%	Free
	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption			
0306.29.10	--- Fry	kg	0%	Free
0306.29.90	--- Other	kg	25%	Free
03.07	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			
	-- Live, fresh or chilled			
0307.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.11.90	--- Other	kg	25%	Free
	-- Other			
0307.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.19.90	--- Other	kg	25%	Free
	- Scallops, including queen scallops, of the genera <i>pecten</i> <i>Chlamys</i> or <i>Placopecten</i> :			
	-- Live, fresh or chilled			
0307.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.21.90	--- Other	kg	25%	Free
	-- Other			
0307.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.29.90	--- Other	kg	25%	Free
	- Mussels (<i>Mytilus spp.</i> , <i>perna spp.</i>):			
	-- Live, fresh or chilled			
0307.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.31.90	--- Other	kg	25%	Free
	-- Other			
0307.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.39.90	--- Other	kg	25%	Free
	- 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>):			
	-- Live, fresh or chilled			
0307.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.41.90	--- Other	kg	25%	Free
	-- Other			
0307.49.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.49.90	--- Other	kg	25%	Free
	- Octopus (<i>Octopus spp.</i>):			
	-- Live, fresh or chilled			
0307.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

0307.51.90	--- Other	kg	25%	Free
	-- Other			
0307.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.59.90	--- Other	kg	25%	Free
	- Snails, other than sea snails			
0307.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.60.90	--- Other	kg	25%	Free
	-Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</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>) :			
	-- Live, fresh or chilled			
0307.71.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.71.90	--- Other	kg	25%	Free
	-- Other			
0307.79.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.79.90	--- Other	kg	25%	Free
	- Abalone (<i>Haliotis spp.</i>) :			
	-- Live, fresh or chilled			
0307.81.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.81.90	--- Other	kg	25%	Free
	-- Other			
0307.89.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.89.90	--- Other	kg	25%	Free
	- Other, including flours, meals and pellets fit for human consumption:			
	-- Live, fresh or chilled			
0307.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.91.90	--- Other	kg	25%	Free
	-- Other			
0307.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0307.99.90	--- Other	kg	25%	Free
03.08	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 japonicus</i> , <i>Holothurioidea</i>) :			
	-- Live, fresh or chilled			
0308.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0308.11.90	--- Other	kg	25%	Free
	-- Other			
0308.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0308.19.90	--- Other	kg	25%	Free
	- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>) :			
	-- Live, fresh or chilled			
0308.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0308.21.90	--- Other	kg	25%	Free
	-- Other			
0308.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0308.29.90	--- Other	kg	25%	Free
	- Jellyfish (<i>Rhopilema spp.</i>)			
0308.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0308.30.90	--- Other	kg	25%	Free
	- Other			
0308.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0308.90.90	--- Other	kg	25%	Free

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 per cent or more;
 - (b) a dry matter content, by weight of at least 70 per cent but not exceeding 85 per cent; 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)

Sub-heading Notes.

- 1.- For the purposes of sub-heading 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, any 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
		- Of a fat content, by weight, not exceeding 1%			
	0401.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.10.90	--- Other	kg	25%	Free
		- Of a fat content, by weight, exceeding 1% but not exceeding 6%			
	0401.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.20.90	--- Other	kg	25%	Free
		- Of a fat content, by weight, exceeding 6% but not exceeding 10%			
	0401.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.40.90	--- Other	kg	25%	Free
		- Of a fat content, by weight, exceeding 10%			
	0401.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0401.50.90	--- Other	kg	25%	Free
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%:			
	0402.10.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
		--- Other			
	0402.10.91	---- Imported by VAT registered milk and milk products manufacturing industry	kg	5%	Free

	0402.10.99	---- Other - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:	kg	10%	Free
	0402.21.10	-- Not containing added sugar or other sweetening matter: --- In powder form, in retail packing of upto 2.5 kg --- Other	kg	25%	Free
	0402.21.91	---- Imported by VAT registered milk and milk products manufacturing industry	kg	5%	Free
	0402.21.99	---- Other -- Other:	kg	10%	Free
	0402.29.10	--- In powder form, in retail packing of upto 2.5 kg	kg	25%	Free
	0402.29.90	--- Other - Other:	kg	25%	Free
	0402.91.00	-- Not containing added sugar or other sweetening matter	kg	25%	Free
	0402.99.00	-- Other	kg	25%	Free
04.03		Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
	0403.10.00	- Yogurt	kg	25%	Free
	0403.90.00	- Other	kg	25%	Free
04.04		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter not elsewhere specified or included. - Whey whether or not concentrated or containing added sugar or other sweetening matter:			
	0404.10.10	--- Imported by VAT registered food processing industry	kg	10%	Free
	0404.10.90	--- Other	kg	25%	Free
	0404.90.00	- Other	kg	25%	Free
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
	0405.10.00	- Butter	kg	25%	Free
	0405.20.00	- Dairy spreads	kg	25%	Free
	0405.90.00	- Other	kg	25%	Free
04.06		Cheese and Curd.			
	0406.10.00	- Fresh (unripened or uncured) cheese including whey cheese, and curd	kg	25%	Free
	0406.20.00	- Grated or powdered cheese, of all kinds	kg	25%	Free
	0406.30.00	- Processed cheese, not grated or powdered	kg	25%	Free
	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	25%	Free
	0406.90.00	- Other cheese	kg	25%	Free
04.07		Birds' eggs, in shell, fresh, preserved or cooked. - Fertilised eggs for incubation			
	0407.11.00	-- Of fowls of the species <i>Gallus domesticus</i>	12u	25%	Free
	0407.19.00	-- Other - Other fresh eggs :	12u	25%	Free
	0407.21.00	-- Of fowls of the species <i>Gallus domesticus</i>	12u	25%	Free
	0407.29.00	-- Other	12u	25%	Free
	0407.90.00	- Other	12u	25%	Free
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved whether or not containing added sugar or other sweetening matter. - Egg yolks:			
	0408.11.00	-- Dried	kg	25%	Free
	0408.19.00	-- Other - Other	kg	25%	Free
	0408.91.00	-- Dried	kg	25%	Free
	0408.99.00	-- Other	kg	25%	Free
04.09		Natural honey.			
	0409.00.10	-- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0409.00.90	-- Other	kg	10%	Free
04.10		Edible products of animal origin, not elsewhere specified or included.			
	0410.00.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0410.00.90	--- Other	kg	25%	Free

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	10%	Free
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and' other brush-making hair; waste of such bristles or hair.			
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	10%	Free
	0502.90.00	- Other	kg	10%	Free
[05.03]					
05.04	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	10%	Free
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
	0505.10.00	- Feathers of a kind used for stuffing; down	kg	10%	Free
	0505.90.00	- Other	kg	10%	Free
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.10.00	- Ossein and bones treated with acid	kg	10%	Free
		- Other			
	0506.90.10	--- Bone ash imported by VAT registered ceramic products manufacturing industries	kg	5%	Free
	0506.90.90	--- Other	kg	10%	Free
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 of these products.			

	0507.10.00	- Ivory; ivory powder and waste	kg	25%	Free
	0507.90.00	- Other	kg	25%	Free
05.08	0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	kg	10%	Free
[05.09]					
05.10		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.			
	0510.00.10	--- Glands including pituitary glands	kg	5%	Free
	0510.00.90	--- Other	kg	10%	Free
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
	0511.10.00	- Bovine semen - Other:	--	0%	Free
	0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 -- Other	kg	5%	Free
	0511.99.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0511.99.90	--- Other	kg	5%	Free

Chapter 5

Products of animal origin, not elsewhere specified or included

Notes.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	10%	Free
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and' other brush-making hair; waste of such bristles or hair.			
	0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	10%	Free
	0502.90.00	- Other	kg	10%	Free
[05.03]					
05.04	0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	10%	Free
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
	0505.10.00	- Feathers of a kind used for stuffing; down	kg	10%	Free
	0505.90.00	- Other	kg	10%	Free
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.10.00	- Ossein and bones treated with acid	kg	10%	Free
		- Other			
	0506.90.10	--- Bone ash imported by VAT registered ceramic products manufacturing industries	kg	5%	Free
	0506.90.90	--- Other	kg	10%	Free
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 of these products.			

	0507.10.00	- Ivory; ivory powder and waste	kg	25%	Free
	0507.90.00	- Other	kg	25%	Free
05.08	0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape, powder and waste thereof.	kg	10%	Free
[05.09]					
05.10		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.			
	0510.00.10	--- Glands including pituitary glands	kg	5%	Free
	0510.00.90	--- Other	kg	10%	Free
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
	0511.10.00	- Bovine semen - Other:	--	0%	Free
	0511.91.00	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 -- Other	kg	5%	Free
	0511.99.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0511.99.90	--- Other	kg	5%	Free

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 per cent 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	Description	Statistical Unit	Statutory Rate of Import Dut	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of Heading.12.12.			
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	5%	Free
	0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	u	5%	Free
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.			
	0602.10.00	- Unrooted cuttings and slips	u	5%	Free
	0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	5%	Free
	0602.30.00	- Rhododendrons and azaleas, grafted or not	u	5%	Free
	0602.40.00	- Roses, grafted or not	u	5%	Free
	0602.90.00	- Other	u	5%	Free
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
		- Fresh :			
	0603.11.00	-- Roses	kg	25%	Free
	0603.12.00	-- Carnations	kg	25%	Free
	0603.13.00	-- Orchids	kg	25%	Free
	0603.14.00	-- Chrysanthemums	kg	25%	Free
	0603.15.00	-- Lilies (<i>Lilium spp.</i>)	kg	25%	Free
	0603.19.00	-- Other	kg	25%	Free
	0603.90.00	- Other	kg	25%	Free
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	0604.20.00	- Fresh	kg	10%	Free
	0604.90.00	- Other	kg	10%	Free

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
07.01		Potatoes, fresh or chilled.			
		- Seed			
	0701.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	0701.10.90	--- Other	kg	0%	Free
		- Other			
		-- Fresh			
	0701.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0701.90.19	---- Other	kg	25%	Free
		-- Chilled			
	0701.90.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0701.90.29	---- Other	kg	25%	Free
07.02		Tomatoes, fresh or chilled.			
		Fresh			
	0702.00.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0702.00.19	---- Other	kg	25%	Free
		Chilled			
	0702.00.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0702.00.29	---- Other	kg	25%	Free
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
		- Onions and shallots:			
		-- Onions			
	0703.10.11	---- Wrapped/canned upto 2.5 kg	kg	5%	Free
	0703.10.19	---- Other	kg	5%	Free
		--- Shallots			
	0703.10.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0703.10.29	---- Other	kg	25%	Free
		- Garlic			
	0703.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0703.20.90	--- Other	kg	5%	Free
		- Leeks and other alliaceous vegetables			
	0703.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0703.90.90	--- Other	kg	25%	Free

07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
	- Cauliflowers and headed broccoli				
0704.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0704.10.90	--- Other	kg	25%	Free	
	- Brussels sprouts				
0704.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0704.20.90	--- Other	kg	25%	Free	
	- Other				
0704.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0704.90.90	--- Other	kg	25%	Free	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.				
	- Lettuce				
	-- Cabbage lettuce (head lettuce)				
0705.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0705.11.90	--- Other	kg	25%	Free	
	-- Other				
0705.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0705.19.90	--- Other	kg	25%	Free	
	- Chicory				
	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)				
0705.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0705.21.90	--- Other	kg	25%	Free	
	-- Other				
0705.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0705.29.90	--- Other	kg	25%	Free	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
	- Carrots and turnips				
0706.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0706.10.90	--- Other	kg	25%	Free	
	- Other				
0706.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0706.90.90	--- Other	kg	25%	Free	
07.07	Cucumbers and gherkins, fresh or chilled.				
0707.00.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0707.00.90	--- Other	kg	25%	Free	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.				
	- Peas (<i>pisum sativum</i>)				
0708.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0708.10.90	--- Other	kg	25%	Free	
	- Beans (<i>Vigna spp., phaseolus spp.</i>)				
0708.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0708.20.90	--- Other	kg	25%	Free	
	- Other leguminous vegetables				
0708.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0708.90.90	--- Other	kg	25%	Free	
07.09	Other vegetables, fresh or chilled.				
	- Asparagus				
0709.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0709.20.90	--- Other	kg	25%	Free	
	- Aubergines (egg plants)				
0709.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0709.30.90	--- Other	kg	25%	Free	
	- Celery other than celeriac				
0709.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0709.40.90	--- Other	kg	25%	Free	
	- Mushrooms and truffles:				
	-- Mushrooms of the genus <i>Agaricus</i>				
0709.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0709.51.90	--- Other	kg	25%	Free	
	-- Other				
0709.59.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	

0709.59.90	--- Other	kg	25%	Free
	- Fruits of the genus Capsicum or of the genus Pimenta:			
	--- Sweet peppers			
0709.60.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0709.60.19	---- Other	kg	25%	Free
	--- Other			
0709.60.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0709.60.99	---- Other	kg	25%	Free
	- Spinach, New Zealand spinach and orache spinach (garden spinach)			
0709.70.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0709.70.90	--- Other	kg	25%	Free
	- Other			
	-- Globe artichokes			
0709.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0709.91.90	--- Other	kg	25%	Free
	-- Olives			
0709.92.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0709.92.90	--- Other	kg	25%	Free
	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)			
0709.93.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0709.93.90	--- Other	kg	25%	Free
	-- Other			
0709.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0709.99.90	--- Other	kg	25%	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
	- Potatoes			
0710.10.10	--- Wrapped/canned upto 2.5 kgban	kg	25%	Free
0710.10.90	--- Other	kg	25%	Free
	- Leguminous vegetables shelled or unshelled:			
	-- Peas (<i>Pisum sativum</i>)			
0710.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0710.21.90	--- Other	kg	25%	Free
	-- Beans (<i>Vigna spp. Phaseolus spp.</i>)			
0710.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0710.22.90	--- Other	kg	25%	Free
	-- Other			
0710.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0710.29.90	--- Other	kg	25%	Free
	- Spinach, New Zealand spinach and orache spinach (garden spinach)			
0710.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0710.30.90	--- Other	kg	25%	Free
	- Sweet corn			
0710.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0710.40.90	--- Other	kg	25%	Free
	- Other vegetables			
0710.80.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0710.80.90	--- Other	kg	25%	Free
	- Mixtures of vegetables			
0710.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0710.90.90	--- Other	kg	25%	Free
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide as, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
	- Olives			
0711.20.00		kg	25%	Free
0711.40.00	- Cucumbers and gherkins	kg	25%	Free
	- Mushrooms and truffles			
0711.51.00	-- Mushrooms of the genus Agaricus	kg	25%	Free
0711.59.00	-- Other	kg	25%	Free
0711.90.00	- Other vegetables; mixtures of vegetables:	kg	25%	Free
07.12	Dried vegetables, whole, cut sliced, broken or in powder, but not further prepared.			
	- Onions			
0712.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

0712.20.90	--- Other	kg	25%	Free
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:			
	-- Mushrooms of the genus <i>Agaricus</i> :			
0712.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0712.31.90	--- Other	kg	25%	Free
	-- Wood ears (<i>Auricularia spp.</i>)			
0712.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0712.32.90	--- Other	kg	25%	Free
	-- Jelly fungi (<i>Tremella spp.</i>)			
0712.33.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0712.33.90	--- Other	kg	25%	Free
	-- Other			
0712.39.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0712.39.90	--- Other	kg	25%	Free
	- Other vegetables; mixtures of vegetables:			
0712.90.10	--- Sweet corn	kg	25%	Free
	--- Other			
0712.90.91	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0712.90.99	--- Other	kg	25%	Free
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
	- Peas (<i>Pisum sativum</i>)			
0713.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
0713.10.90	--- Other	kg	0%	Free
	- Chickpeas (<i>garbanzos</i>)			
0713.20.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
0713.20.90	--- Other	kg	0%	Free
	- Beans (<i>Vigna spp., phaseolus spp.</i>):			
	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>vigna radiata</i> (L.) Wilczek			
0713.31.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.31.90	--- Other	kg	5%	Free
	-- Small red (<i>Adzuki</i>) beans (<i>phaseolus</i> or <i>Vigna angularis</i>)			
0713.32.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.32.90	--- Other	kg	5%	Free
	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)			
0713.33.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.33.90	--- Other	kg	5%	Free
	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)			
0713.34.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.34.90	--- Other	kg	5%	Free
	-- Cow peas (<i>Vigna unguiculata</i>)			
0713.35.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.35.90	--- Other	kg	5%	Free
	-- Other			
0713.39.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.39.90	--- Other	kg	5%	Free
	- Lentils			
0713.40.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
0713.40.90	--- Other	kg	0%	Free
	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina, Vicia faba var. minor</i>)			
0713.50.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.50.90	--- Other	kg	5%	Free
	- Pigeon peas (<i>Cajanus cajan</i>)			
0713.60.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.60.90	--- Other	kg	5%	Free
	- Other			
0713.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
0713.90.90	--- Other	kg	5%	Free
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.			

	- Manioc(Cassava)			
0714.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0714.10.90	--- Other	kg	25%	Free
	- Sweet Potatoes			
0714.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0714.20.90	--- Other	kg	25%	Free
	- Yams (<i>Dioscorea spp.</i>)			
0714.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0714.30.90	--- Other	kg	25%	Free
	- Taro (<i>Colocasia spp.</i>)			
0714.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0714.40.90	--- Other	kg	25%	Free
	- Yautia (<i>Xanthosoma spp.</i>)			
0714.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0714.50.90	--- Other	kg	25%	Free
	- Other			
	--- Sago			
0714.90.11	---- Wrapped/canned upto 2.5 kg	kg	5%	Free
0714.90.19	---- Other	kg	5%	Free
	--- Other			
0714.90.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0714.90.99	---- Other	kg	25%	Free

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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
		- Coconuts			
		-- Desiccated			
	0801.11.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0801.11.90	--- Other	kg	10%	Free
		-- In the inner shell (endocarp)			
	0801.12.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0801.12.90	--- Other	kg	10%	Free
		-- Other			
	0801.19.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0801.19.90	--- Other	kg	10%	Free
		- Brazil nuts			
		-- In shell			
	0801.21.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0801.21.90	--- Other	kg	10%	Free
		-- Shelled			
	0801.22.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0801.22.90	--- Other	kg	10%	Free
		- Cashew nuts			
		--in shell			
	0801.31.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0801.31.90	--- Other	kg	10%	Free
		-- Shelled			
	0801.32.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0801.32.90	--- Other	kg	10%	Free
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.			
		- Almonds			
		-- In shell			
	0802.11.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0802.11.90	--- Other	kg	10%	Free
		-- Shelled			
	0802.12.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0802.12.90	--- Other	kg	10%	Free
		- Hazelnuts or filberts (<i>Corylus spp.</i>)			
		-- In shell			
	0802.21.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	0802.21.90	--- Other	kg	10%	Free

	-- Shelled				
0802.22.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
0802.22.90	--- Other	kg	10%	Free	
	- Walnuts				
	-- In shell				
0802.31.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
0802.31.90	--- Other	kg	10%	Free	
	-- Shelled				
0802.32.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
0802.32.90	--- Other	kg	10%	Free	
	- Chestnuts (<i>Castanea spp.</i>)				
	-- In Shell				
0802.41.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.41.90	--- Other	kg	25%	Free	
	-- Shelled				
0802.42.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.42.90	--- Other	kg	25%	Free	
	- Pistachios				
	-- In Shell				
0802.51.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.51.90	--- Other	kg	25%	Free	
	-- Shelled				
0802.52.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.52.90	--- Other	kg	25%	Free	
	- Macadamia nuts :				
	-- In Shell				
0802.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.61.90	--- Other	kg	25%	Free	
	-- Shelled				
0802.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.62.90	--- Other	kg	25%	Free	
	- Kola nuts (<i>Cola spp.</i>)				
0802.70.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.70.90	--- Other	kg	25%	Free	
	- Areca nuts				
0802.80.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.80.90	--- Other	kg	25%	Free	
	- Other				
	--- Betelnuts				
0802.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.90.19	---- Other	kg	25%	Free	
	--- Other				
0802.90.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0802.90.99	---- Other	kg	25%	Free	
08.03	Bananas, including plantains, fresh or dried.				
	- Plantains				
0803.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0803.10.90	--- Other	kg	25%	Free	
	- Other				
0803.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0803.90.90	--- Other	kg	25%	Free	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.				
	- Dates				
	--- Fresh				
0804.10.11	---- Wrapped/canned upto 2.5 kg	kg	0%	Free	
0804.10.19	---- Other	kg	0%	Free	
	--- Dried				
0804.10.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free	
0804.10.29	---- Other	kg	25%	Free	
	- Figs				
	--- Fresh				
0804.20.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free	

0804.20.19	--- Other	kg	25%	Free
	--- Dried			
0804.20.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0804.20.29	---- Other	kg	25%	Free
	- Pineapples			
0804.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0804.30.90	--- Other	kg	25%	Free
	- Avocados			
0804.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0804.40.90	--- Other	kg	25%	Free
	- Guavas, mangoes and mangosteens			
	--- Guavas			
0804.50.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0804.50.19	---- Other	kg	25%	Free
	--- Mangosteens			
0804.50.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0804.50.29	---- Other	kg	25%	Free
	--- Mangoes			
0804.50.31	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0804.50.39	---- Other	kg	25%	Free
08.05	Citrus fruit, fresh or dried.			
	- Oranges			
0805.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0805.10.90	--- Other	kg	25%	Free
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids			
0805.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0805.20.90	--- Other	kg	25%	Free
	- Grapefruit, including pomelos :			
0805.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0805.40.90	--- Other	kg	25%	Free
	- Lemons (Citrus limon, citrus limonum) and limes (Citrus aurantifoli, citrus Latifolia)			
0805.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0805.50.90	--- Other	kg	25%	Free
	- Other			
	--- Fresh			
0805.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0805.90.19	---- Other	kg	25%	Free
	--- Dried			
0805.90.21	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
0805.90.29	---- Other	kg	25%	Free
08.06	Grapes, fresh or dried.			
	- Fresh			
0806.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0806.10.90	--- Other	kg	25%	Free
	- Dried			
0806.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0806.20.90	--- Other	kg	25%	Free
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
	-- Watermelons			
0807.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0807.11.90	--- Other	kg	25%	Free
	-- Other			
0807.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0807.19.90	--- Other	kg	25%	Free
	- Papaws (Papayas)			
0807.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0807.20.90	--- Other	kg	25%	Free
08.08	Apples, pears and quinces, fresh.			
	- Apples			
0808.10.10	-- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0808.10.90	-- Other	kg	25%	Free
		- Pears			
	0808.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0808.30.90	--- Other	kg	25%	Free
		- Quinces			
	0808.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0808.40.90	--- Other	kg	25%	Free
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
		- Apricots			
	0809.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.10.90	--- Other	kg	25%	Free
		- Cherries			
		-- Sour cherries (<i>Prunus cerasus</i>)			
	0809.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.21.90	--- Other	kg	25%	Free
		- Other			
	0809.29.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.29.90	--- Other	kg	25%	Free
		- Peaches, including nectarines			
	0809.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.30.90	--- Other	kg	25%	Free
		- Plums and sloes			
		--- Plums			
	0809.40.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.40.19	---- Other	kg	25%	Free
		--- Sloes			
	0809.40.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0809.40.99	---- Other	kg	25%	Free
08.10		Other fruit, fresh.			
		- Strawberries			
	0810.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.10.90	--- Other	kg	25%	Free
		- Raspberries, blackberries, mulberries and loganberries			
	0810.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.20.90	--- Other	kg	25%	Free
		- Black, white or red currants and gooseberries			
	0810.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.30.90	--- Other	kg	25%	Free
		- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>			
	0810.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.40.90	--- Other	kg	25%	Free
		- Kiwifruit			
	0810.50.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.50.90	--- Other	kg	25%	Free
		- Durians			
	0810.60.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.60.90	--- Other	kg	25%	Free
		- Persimmons			
	0810.70.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.70.90	--- Other	kg	25%	Free
		- Other			
	0810.90.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0810.90.90	--- Other	kg	25%	Free
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
		- Strawberries			
	0811.10.00		kg	25%	Free
	0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	25%	Free
	0811.90.00	- Other	kg	25%	Free
08.12		Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			

	0812.10.00	- Cherries	kg	25%	Free
	0812.90.00	- Other	kg	25%	Free
08.13		Fruit, dried, other than that of Headings Nos. 08.01 to 08.06; Mixtures of nuts or dried fruits of this Chapter.			
		- Apricots			
	0813.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.10.90	--- Other	kg	25%	Free
		- Prunes			
	0813.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.20.90	--- Other	kg	25%	Free
		- Apples			
	0813.30.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.30.90	--- Other	kg	25%	Free
		- Other fruit			
	0813.40.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.40.90	--- Other	kg	25%	Free
		- Mixtures of nuts or dried fruits of this Chapter:			
		-- Having the essential character of betelnuts			
	0813.50.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.50.19	---- Other	kg	25%	Free
		- Other			
	0813.50.91	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0813.50.99	---- Other	kg	25%	Free
08.14	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	kg	25%	Free

Chapter 9

Coffee, tea, mate and spices

Notes.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10

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

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
		- Coffee, not roasted:			
	0901.11.00	-- Not decaffeinated	kg	25%	Free
	0901.12.00	-- Decaffeinated	kg	25%	Free
		- Coffee, roasted:			
	0901.21.00	-- Not decaffeinated	kg	25%	Free
	0901.22.00	-- Decaffeinated	kg	25%	Free
	0901.90.00	- Other	kg	25%	Free
09.02		Tea, whether or not flavoured.			
	0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	kg	25%	Free
	0902.20.00	- Other green tea (not fermented)	kg	25%	Free
	0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	kg	25%	Free
	0902.40.00	- Other black tea (fermented) and other partly fermented tea	kg	25%	Free
09.03	0903.00.00	Mate.	kg	25%	Free
09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.			
		- Pepper:			
		-- Neither crushed nor ground			
	0904.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.11.90	--- Other	kg	25%	Free
	0904.12.00	-- Crushed or ground	kg	25%	Free
		- Fruits of the genus Capsicum or of the genus Pimenta,:			
		-- dried or neither crushed or ground			
	0904.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.21.90	--- Other	kg	5%	Free
		-- Crushed or ground			
	0904.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0904.22.90	--- Other	kg	25%	Free
09.05		Vanilla.			
		- Neither crushed or ground			
	0905.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0905.10.90	--- Other	kg	25%	Free
		- Crushed or ground			
	0905.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free

	0905.20.90	--- Other	kg	25%	Free
09.06		Cinnamon and cinnamon-tree flowers.			
		- Neither crushed nor ground :			
		-- Cinnamon (<i>Cinnamomum zeylanicum Blume</i>)			
	0906.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0906.11.90	--- Other	kg	25%	Free
		-- Other :			
	0906.19.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0906.19.90	--- Other	kg	25%	Free
09.07	0906.20.00	- Crushed or ground	kg	25%	Free
		Cloves (whole fruit, cloves and stems).			
		- Neither Crushed or ground			
	0907.10.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0907.10.90	--- Other	kg	25%	Free
		- Crushed or ground			
	0907.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
09.08	0907.20.90	--- Other	kg	25%	Free
		Nutmeg, mace and cardamoms.			
		- Nutmeg :			
		-- Neither Crushed or ground			
	0908.11.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.11.90	--- Other	kg	25%	Free
		-- Crushed or ground			
	0908.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.12.90	--- Other	kg	25%	Free
		- Mace :			
		-- Neither Crushed or ground			
	0908.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.21.90	--- Other	kg	25%	Free
		-- Crushed or ground			
	0908.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.22.90	--- Other	kg	25%	Free
		- Cardamoms :			
		-- Neither Crushed or ground			
	0908.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0908.31.90	--- Other	kg	25%	Free
		-- Crushed or ground			
	0908.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
09.09	0908.32.90	--- Other	kg	25%	Free
		Seeds of anise, badian, fennel, coriander, cumin, or caraway; Juniper berries.			
		- Seeds of coriander :			
		-- Neither crushed or ground			
	0909.21.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.21.90	--- Other	kg	25%	Free
		-- Crushed or ground			
	0909.22.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.22.90	--- Other	kg	25%	Free
		- Seeds of Cumin :			
		-- Neither crushed or ground			
	0909.31.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.31.90	--- Other	kg	25%	Free
		-- Crushed or ground			
	0909.32.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.32.90	--- Other	kg	25%	Free
		- Seeds of anise, badian, caraway or fennel; juniper berries :			
		-- Neither crushed or ground			
	0909.61.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.61.90	--- Other	kg	25%	Free
		-- Crushed or ground			
	0909.62.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	0909.62.90	--- Other	kg	25%	Free

09.10		Ginger, saffron, turmeric (<i>curcuma</i>), thyme, bay leaves, curry and other spices.		
	- Ginger :			
	-- Neither Crushed or ground			
0910.11.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
0910.11.90	--- Other	kg	5%	Free
	-- Crushed or ground			
0910.12.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0910.12.90	--- Other	kg	25%	Free
	- Saffron			
0910.20.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0910.20.90	--- Other	kg	25%	Free
	- Turmeric (<i>curcuma</i>)			
0910.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
0910.30.90	--- Other	kg	5%	Free
	- Other spices			
	-- Mixtures referred to in Note 1(b) to this Chapter			
0910.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
	--- Other			
0910.91.91	---- Spices premix imported by VAT registered foodstuffs manufacturing industries	kg	10%	Free
0910.91.99	---- Other	kg	25%	Free
	-- Other			
0910.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free
0910.99.90	--- Other	kg	25%	Free

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).

Sub-heading 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	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
10.01		Wheat and meslin.			
		- Durum wheat			
		-- Seed			
	1001.11.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.11.90	--- Other	kg	0%	Free
		-- Other			
	1001.19.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.19.90	--- Other	kg	0%	Free
		- Other			
		-- Seed			
	1001.91.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.91.90	--- Other	kg	0%	Free
		-- Other			
	1001.99.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1001.99.90	--- Other	kg	0%	Free
10.02		Rye.			
		- Seed			
	1002.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1002.10.90	--- Other	kg	0%	Free
		- Other			
	1002.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1002.90.90	--- Other	kg	0%	Free
10.03		Barley.			
		- Seed			
	1003.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1003.10.90	--- Other	kg	0%	Free
		- Other			
	1003.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1003.90.90	--- Other	kg	0%	Free
10.04		Oats.			
		- Seed			
	1004.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1004.10.90	--- Other	kg	0%	Free
		- Other			
	1004.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1004.90.90	--- Other	kg	0%	Free
10.05		Maize (corn).			
		- Seed			
	1005.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free

	1005.10.90	--- Other	kg	0%	Free
		- Other			
	1005.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1005.90.90	--- Other	kg	0%	Free
10.06		Rice.			
		- Rice in the husk (paddy or rough)			
	1006.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1006.10.90	--- Other	kg	0%	Free
	1006.20.00	- Husked (brown) rice	kg	0%	Free
	1006.30.00	- Semi-milled or wholly-milled rice, whether or not polished or glazed	kg	0%	Free
	1006.40.00	- Broken rice	kg	0%	Free
10.07		Grain sorghum.			
		- Seed			
	1007.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1007.10.90	--- Other	kg	0%	Free
		- Other			
	1007.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1007.90.90	--- Other	kg	5%	Free
10.08		Buckwheat, millet and canary seeds; other cereals.			
		- Buckwheat			
	1008.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.10.90	--- Other	kg	10%	Free
		- Millet			
		-- Seed			
	1008.21.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.21.90	--- Other	kg	10%	Free
		-- Other			
	1008.29.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.29.90	--- Other	kg	10%	Free
		- Canary seeds			
	1008.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.30.90	--- Other	kg	10%	Free
		- Fonio (<i>Digitaria spp.</i>)			
	1008.40.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.40.90	--- Other	kg	10%	Free
		- Quinoa (<i>Chenopodium quinoa</i>)			
	1008.50.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.50.90	--- Other	kg	10%	Free
		- Triticale			
	1008.60.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.60.90	--- Other	kg	10%	Free
		- Other cereals			
	1008.90.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1008.90.90	--- Other	kg	10%	Free

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 heading 20.01, 20.04 or 20.05;
 - (e) Pharmaceutical products (Chapter 30); or
 - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33)

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :
 - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
 - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3). Otherwise, they fall in heading 23.02.

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

- (B) Products falling in this Chapter under the above provisions shall be classified in heading 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	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometers (microns)	500 micrometers (microns)
(1)	(2)	(3)	(4)	(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 per cent 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 per cent by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm,

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
11.01		Wheat or meslin flour.			
	1101.00.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1101.00.90	--- Other	kg	10%	Free
11.02		Cereal flours other than of wheat or meslin			
	1102.20.00	- Maize (corn) flour	kg	10%	Free
	1102.90.00	- Other	kg	10%	Free
11.03		Cereal groats, meal and pellets.			
		- Groats and meal			
	1103.11.00	-- Of wheat	kg	5%	Free
	1103.13.00	-- Of maize (corn)	kg	5%	Free
	1103.19.00	-- Of other cereals	kg	5%	Free
	1103.20.00	- Pellets	kg	5%	Free
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of Heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		- Rolled or flaked grains:			
	1104.12.00	-- Of oats	kg	5%	Free
	1104.19.00	-- Of other cereals	kg	5%	Free
		- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
	1104.22.00	-- Of oats	kg	5%	Free
	1104.23.00	-- Of maize (corn)	kg	5%	Free
	1104.29.00	-- Of other cereals	kg	5%	Free
	1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	kg	5%	Free
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.			
	1105.10.00	- Flour, meal and powder	kg	25%	Free
	1105.20.00	- Flakes, granules and pellets	kg	25%	Free
11.06		Flour, meal and powder of the dried leguminous vegetables of Heading 07.13 of sago or of roots or tubers of Heading 07.14 or of the products of Chapter 8.			
	1106.10.00	- Of the dried leguminous vegetables of heading 07.13	kg	25%	Free
	1106.20.00	- Of sago or of roots or tubers of heading 07.14	kg	25%	Free
	1106.30.00	- Of the products of Chapter 8	kg	25%	Free
11.07		Malt, whether or not roasted.			
	1107.10.00	- Not roasted	kg	25%	Free
	1107.20.00	- Roasted	kg	25%	Free
11.08		Starches; inulin.			
		- Starches:			
	1108.11.00	-- Wheat starch	kg	5%	Free
	1108.12.00	-- Maize (corn) starch	kg	10%	Free
	1108.13.00	-- Potato starch	kg	10%	Free
	1108.14.00	-- Manioc (cassava) starch	kg	5%	Free
	1108.19.00	-- Other starches	kg	5%	Free
	1108.20.00	- Inulin	kg	5%	Free
11.09	1109.00.00	Wheat Gluten, whether or not dried.	kg	25%	Free

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, sesame 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 re-fatted 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) Fertilizers 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
12.01		Soya beans, whether or not broken.			
		- Seed			
	1201.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1201.10.90	--- Other	kg	0%	Free
		- Other			
	1201.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	1201.90.90	--- Other	kg	0%	Free

12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.				
	-Seed				
1202.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
1202.30.90	--- Other	kg	10%	Free	
	- Other				
	-- In Shell				
1202.41.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
1202.41.90	--- Other	kg	10%	Free	
	-- Shelled whether or not broken				
1202.42.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free	
1202.42.90	--- Other	kg	10%	Free	
12.03	1203.00.00 Copra	kg	5%	Free	
12.04	Linseed, whether or not broken				
1204.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1204.00.90	--- Other	kg	0%	Free	
12.05	Rape or colza seeds, whether or not broken.				
	- Low erucic acid rape or colza seeds				
1205.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1205.10.90	--- Other	kg	0%	Free	
	- Other				
1205.90.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1205.90.90	--- Other	kg	0%	Free	
12.06	Sunflower seeds, whether or not broken				
1206.00.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1206.00.90	--- Other	kg	0%	Free	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.				
	- Palm nuts and kernels				
1207.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.10.90	--- Other	kg	0%	Free	
	- Cotton Seeds				
	-- Seeds				
1207.21.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.21.90	--- Other	kg	0%	Free	
	-- Other				
1207.29.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.29.90	--- Other	kg	0%	Free	
	- Castor oil seeds				
1207.30.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.30.90	--- Other	kg	0%	Free	
	- Sesamum seeds				
1207.40.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.40.90	--- Other	kg	0%	Free	
	- Mustard seeds				
1207.50.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.50.90	--- Other	kg	0%	Free	
	- Safflower (<i>Carthamus tinctorius</i>) seeds				
1207.60.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.60.90	--- Other	kg	0%	Free	
	- Melon seeds				
1207.70.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free	
1207.70.90	--- Other	kg	0%	Free	
	- Other				
	-- Poppy seeds				
1207.91.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
1207.91.90	--- Other	kg	25%	Free	
	-- Other				
1207.99.10	--- Wrapped/canned upto 2.5 kg	kg	25%	Free	
1207.99.90	--- Other	kg	25%	Free	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
1208.10.00	- Of soya beans	kg	0%	Free	
1208.90.00	- Other	kg	0%	Free	

HS Code	Description	Unit	Rate	Duty
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00	- Sugar beet seeds	kg	0%	Free
	- Seeds of forage plants			
1209.21.00	-- Lucerne (alfalfa) seeds	kg	0%	Free
1209.22.00	-- Clover (<i>Trifolium</i> spp.) seeds	kg	0%	Free
1209.23.00	-- Fescue seeds	kg	0%	Free
1209.24.00	-- Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	kg	0%	Free
1209.25.00	-- Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	kg	0%	Free
1209.29.00	- Other	kg	0%	Free
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	kg	0%	Free
	- Other			
1209.91.00	-- Vegetable seeds	kg	0%	Free
1209.99.00	-- Other	kg	0%	Free
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			
	- Hop cones, neither ground nor powdered not in the form of pellets			
1210.10.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1210.10.90	--- Other	kg	10%	Free
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	10%	Free
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.			
	- Ginseng roots			
1211.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.20.90	--- Other	kg	10%	Free
	- Coco leaf			
1211.30.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.30.90	--- Other	kg	10%	Free
	- Poppy straw			
1211.40.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.40.90	--- Other	kg	10%	Free
	- Other			
	--- Of a kind used primarily in perfumery including agar			
1211.90.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.90.19	---- Other	kg	5%	Free
	--- Of a kind used primarily in pharmacy			
1211.90.21	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.90.29	---- Other	kg	10%	Free
	--- Other			
1211.90.91	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1211.90.99	---- Other	kg	10%	Free
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.			
	- Seaweeds and other algae:			
	-- Fit for human consumption			
1212.21.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.21.19	---- Other	kg	10%	Free
	- Other			
1212.29.11	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.29.19	---- Other	kg	10%	Free
	- Other			
	-- Sugar beet			
1212.91.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.91.90	--- Other	kg	10%	Free
	-- Locust beans (carob)			
1212.92.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.92.90	--- Other	kg	10%	Free
	-- Sugar cane			
1212.93.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
1212.93.90	--- Other	kg	10%	Free

		-- Chicory roots			
	1212.94.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.94.90	--- Other	kg	10%	Free
		-- Other			
	1212.99.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1212.99.90	--- Other	kg	10%	Free
12.13		Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.			
	1213.00.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1213.00.90	--- Other	kg	5%	Free
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.			
		- Lucerne (alfalfa) meal and pellets			
	1214.10.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1214.10.90	--- Other	kg	5%	Free
		- Other			
	1214.90.10	--- Wrapped/canned upto 2.5 kg	kg	5%	Free
	1214.90.90	--- Other	kg	5%	Free

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 per cent by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.09);
- (c) Extracts of coffee, tea or mate (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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)			
	1301.20.00	- Gum Arabic	kg	5%	Free
	1301.90.00	- Other	kg	5%	Free
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; ag and other mucilages and thickeners, whether or not modified, derive vegetable products.			
		- Vegetable saps and extracts:			
	1302.11.00	-- Opium	kg	10%	Free
	1302.12.00	-- Of liquorice	kg	10%	Free
	1302.13.00	-- Of hops	kg	10%	Free
	1302.19.00	-- Other	kg	10%	Free
	1302.20.00	- Pectic substances, pectinates and pectates	kg	10%	Free
		- Mucilages and thickeners, whether or not modified, derived from vegetable products			
	1302.31.00	-- Agar-agar	kg	10%	Free
	1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust bean seeds or guar seeds	kg	10%	Free
	1302.39.00	-- Other	kg	10%	Free

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 length wise, 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 chip wood (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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.10.00	- Bamboos	kg	0%	Free
	1401.20.00	- Rattans	kg	10%	Free
	1401.90.00	- Other	kg	10%	Free
[14.02]					
[14.03]					
14.04		Vegetable products not elsewhere specified or included.			
		- Cotton linters			
	1404.20.10	--- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.20.90	--- Other	kg	10%	Free
		- Other			
		--- Tendu leaves (Biri leaves)			
	1404.90.11	---- Wrapped/canned upto 2.5 kg	kg	25%	Free
	1404.90.19	---- Other	kg	25%	Free
		---- Other			
	1404.90.91	---- Wrapped/canned upto 2.5 kg	kg	10%	Free
	1404.90.92	---- Betel leaves	kg	10%	Free
	1404.90.99	---- Other	kg	10%	Free

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 per cent 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 purposes 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	1501.10.00	- Lard	kg	25%	Free
	1501.20.00	- Other pig fat	kg	25%	Free
	1501.90.00	- Other	kg	25%	Free
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
	1502.10.00	-Tallow	kg	25%	Free
	1502.90.00	- Other	kg	25%	Free

15.03	1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	kg	25%	Free
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
	1504.10.00	- Fish-liver oils and their fractions	kg	10%	Free
	1504.20.00	- Fats and oils and their fractions, of fish, other than liver oils	kg	10%	Free
	1504.30.00	- Fats and oils and their fractions, of marine mammals:	kg	10%	Free
15.05	1505.00.00	Wool grease and fatty substances derived there from (including lanolin).	kg	10%	Free
15.06	1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	kg	10%	Free
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
	1507.10.00	- Crude oil, whether or not degummed	kg	0%	Free
		- Other			
	1507.90.10	--- Refined	kg	0%	Free
	1507.90.90	--- Other	kg	5%	Free
15.08		Groundnut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.10.00	- Crude oil	kg	10%	Free
	1508.90.00	- Other	kg	10%	Free
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.10.00	- Virgin	kg	10%	Free
	1509.90.00	- Other	kg	10%	Free
15.10	1510.00.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends or these oils or fractions with oils or fractions of Heading 15.09.	kg	25%	Free
15.11		Palm oil and its fraction, whether or not refined, but not chemically modified.			
		- Crude oil			
	1511.10.10	--- Imported by VAT registered edible oil refinery industries	kg	0%	Free
	1511.10.90	--- Other	kg	10%	Free
		- Other			
		--- Solidified or hardened by mechanical treatment			
	1511.90.11	---- RBD palm stearin	kg	10%	Free
	1511.90.19	---- Other	kg	25%	Free
	1511.90.90	--- Other including refined palm oil	kg	0%	Free
15.12		Sunflower-seed, safflower or cotton-seed oil and fraction thereof, whether or not refined, but not chemically modified.			
		- Sunflower-seed or safflower oil and fraction thereof:			
	1512.11.00	-- Crude oil	kg	5%	Free
	1512.19.00	-- Other	kg	10%	Free
		- Cotton-seed oil and fraction thereof			
	1512.21.00	-- Crude oil, whether or not gossypol has been removed	kg	10%	Free
	1512.29.00	-- Other	kg	10%	Free
15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Coconut (copra) oil and its fractions:			
	1513.11.00	-- Crude oil	kg	25%	Free
	1513.19.00	-- Other	kg	25%	Free
		- Palm kernel or babassu oil and fractions thereof:			
	1513.21.00	-- Crude oil	kg	10%	Free
	1513.29.00	-- Other	kg	25%	Free
15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Low erucic acid rape or colza oil and its fractions			
	1514.11.00	-- Crude oil	kg	10%	Free
	1514.19.00	-- Other	kg	25%	Free
		- Other			
	1514.91.00	-- Crude oil	kg	10%	Free
	1514.99.00	-- Other	kg	25%	Free
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			

		- Linseed oil and its fractions:			
	1515.11.00	-- Crude oil	kg	10%	Free
	1515.19.00	-- Other	kg	10%	Free
		- Maize (corn) oil and its fractions			
	1515.21.00	-- Crude oil	kg	10%	Free
	1515.29.00	-- Other	kg	10%	Free
	1515.30.00	- Castor oil and its fractions	kg	10%	Free
	1515.50.00	- Sesame oil and its fractions	kg	10%	Free
	1515.90.00	- Other	kg	10%	Free
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
	1516.10.00	- Animal fats and oils and their fractions	kg	10%	Free
	1516.20.00	- Vegetable fats and oils and their fractions	kg	10%	Free
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
		- Margarine, excluding liquid margarine			
	1517.10.10	--- In 10 kg or above packing	kg	10%	Free
	1517.10.90	--- Other	kg	25%	Free
	1517.90.00	- Other	kg	25%	Free
15.18	1518.00.00	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.	kg	10%	Free
15.20	1520.00.00	Glycerol, crude; glycerol waters and glycerol lyes.	kg	25%	Free
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured			
	1521.10.00	- Vegetable waxes	kg	10%	Free
	1521.90.00	- Other	kg	10%	Free
15.22	1522.00.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	kg	10%	Free

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 percent 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 and 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.

Sub-heading Notes.

- 1.- For the purposes of sub-heading 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 purpose, 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 sub-heading takes precedence over all other sub-headings of heading 16.02.
- 2.- The fish, crustaceans, molluscs and other aquatic invertebrates specified in the sub-headings 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
16.01	1601.00.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	kg	25%	Free
16.02		Other prepared or preserved meat, meat offal or blood.			
	1602.10.00	- Homogenised preparations	kg	25%	Free
	1602.20.00	- Of liver of any animal	kg	25%	Free
		- Of poultry of heading 01.05:			
	1602.31.00	-- Of turkeys	kg	25%	Free
	1602.32.00	-- of fowls of the species <i>Gallus domesticus</i>	kg	25%	Free
	1602.39.00	-- Other	kg	25%	Free
		- Of swine			
	1602.41.00	-- Hams and cuts thereof	kg	25%	Free
	1602.42.00	-- Shoulders and cuts thereof	kg	25%	Free
	1602.49.00	-- Other, including mixtures	kg	25%	Free
	1602.50.00	- Of bovine animals	kg	25%	Free
	1602.90.00	- Other, including preparations of blood of any animal	kg	25%	Free

16.03	1603.00.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	kg	25%	Free
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Fish, whole or in pieces, but not minced:			
	1604.11.00	-- Salmon	kg	25%	Free
	1604.12.00	-- Herrings	kg	25%	Free
	1604.13.00	-- Sardines, sardinella and brisling or sprats	kg	25%	Free
	1604.14.00	-- Tunas, skipjack and bonito (<i>Sarda spp.</i>)	kg	25%	Free
	1604.15.00	-- Mackerel	kg	25%	Free
	1604.16.00	-- Anchovies	kg	25%	Free
	1604.17.00	-- Eels	kg	25%	Free
	1604.19.00	-- Other	kg	25%	Free
	1604.20.00	- Other prepared or preserved fish	kg	25%	Free
		- Caviar and caviar substitutes			
	1604.31.00	-- Caviar	kg	25%	Free
	1604.32.00	-- Caviar substitutes	kg	25%	Free
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.10.00	- Crab	kg	25%	Free
		- Shrimps and prawns			
	1605.21.00	-- Not in airtight container	kg	25%	Free
	1605.29.00	-- Other	kg	25%	Free
	1605.30.00	- Lobster	kg	25%	Free
	1605.40.00	- Other crustaceans	kg	25%	Free
		-Molluscs :			
	1605.51.00	-- Oysters	kg	25%	Free
	1605.52.00	-- Scallops, including queen scallops	kg	25%	Free
	1605.53.00	-- Mussels	kg	25%	Free
	1605.54.00	-- Cuttle fish and squid	kg	25%	Free
	1605.55.00	-- Octopus	kg	25%	Free
	1605.56.00	-- Clams, cockles and arkshells	kg	25%	Free
	1605.57.00	-- Abalone	kg	25%	Free
	1605.58.00	-- Snails, other than sea snails	kg	25%	Free
	1605.59.00	-- Other	kg	25%	Free
		- Other aquatic invertebrates :			
	1605.61.00	-- Sea cucumbers	kg	25%	Free
	1605.62.00	-- Sea urchins	kg	25%	Free
	1605.63.00	-- Jellyfish	kg	25%	Free
	1605.69.00	-- Other	kg	25%	Free

Chapter 17

Sugars and sugar confectionery

Note.

1. This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading 18.06);
 - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
 - (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state corresponds to a polarimetre 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 anhydrous 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		- Raw sugar not containing added flavouring or colouring matter:			
	1701.12.00	-- Beet sugar	kg	BDT 2000 per MT	Free
	1701.13.00	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	BDT 2000 per MT	Free
	1701.14.00	-- Other cane sugar	kg	BDT 2000 per MT	Free
		- Other			
	1701.91.00	-- Containing added flavouring or colouring matter	kg	BDT 4500 per MT	Free
	1701.99.00	-- Other	kg	BDT 4500 per MT	Free
17.02		Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form ; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
		- Lactose and lactose syrup:			
	1702.11.00	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	25%	Free
	1702.19.00	-- Other	kg	25%	Free
	1702.20.00	- Maple sugar and maple syrup	kg	25%	Free
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
	1702.30.10	--- Dextrose anhydrous/monohydrate BP/USP Pyrogen free imported under blocklist	kg	25%	Free
	1702.30.20	--- Liquid glucose	kg	25%	Free
	1702.30.90	--- Other	kg	25%	Free
	1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	25%	Free
	1702.50.00	- Chemically pure fructose	kg	25%	Free
	1702.60.00	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	kg	25%	Free

	1702.90.00	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose	kg	25%	Free
17.03		Molasses resulting from the extraction or refining of sugar.			
	1703.10.00	- Cane molasses	kg	25%	Free
	1703.90.00	- Other	kg	25%	Free
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.10.00	- Chewing gum, whether or not sugar-coated	kg	25%	Free
	1704.90.00	- Other	kg	25%	Free

Chapter 18

Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of headings. 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted.	kg	10%	Free
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	kg	10%	Free
18.03		Cocoa paste, whether or not defatted.			
	1803.10.00	- Not defatted	kg	10%	Free
	1803.20.00	- Wholly or partly defatted	kg	10%	Free
18.04	1804.00.00	Cocoa butter, fat and oil.	kg	10%	Free
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	kg	10%	Free
18.06		Chocolate and other food preparations containing cocoa.			
	1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	kg	10%	Free
	1806.20.00	- Other preparations in blocks, slabs or bars weighing more than 2 kg., or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	kg	25%	Free
		- Other, in blocks, slabs or bars:			
	1806.31.00	-- Filled	kg	25%	Free
	1806.32.00	-- Not filled	kg	25%	Free
	1806.90.00	- Other	kg	25%	Free

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 per cent 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.10.00	- Preparations for infant use, put up for retail sale	kg	25%	Free
	1901.20.00	- Mixes and dough's for the preparation of bakers' wares of heading 19.05	kg	25%	Free
		- Other			
	1901.90.10	--- Food preparations of goods of headings 04.01 to 04.04 imported in bulk	kg	25%	Free
	1901.90.20	--- Dry mixed ingredients of food preparations imported in bulk	kg	25%	Free
	1901.90.30	--- Preparations for infant use in bulk imported by VAT registered infant food industry	kg	5%	Free
	1901.90.40	--- Nutritional supplement for pregnant women and breast feeding mothers, put up for retail sale	kg	25%	Free
	1901.90.50	--- Nutritional supplement for pregnant women and breast feeding mothers imported in bulk by VAT registered food processing industries	kg	10%	Free

		--- Other			
	1901.90.91	---- Imported in bulk by VAT registered food processing industries	kg	25%	Free
	1901.90.99	---- Other	kg	25%	Free
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
		- Uncooked pasta, not stuffed or otherwise prepared:			
	1902.11.00	-- Containing eggs	kg	25%	Free
	1902.19.00	-- Other	kg	25%	Free
	1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	kg	25%	Free
	1902.30.00	- Other pasta	kg	25%	Free
	1902.40.00	- Couscous	kg	25%	Free
19.03	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	kg	10%	Free
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, grouts and meal), precooked, or otherwise prepared, not elsewhere specified or included.			
	1904.10.00	- Prepared food obtained by the swelling or roasting of cereals or cereal products	kg	25%	Free
	1904.20.00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	kg	25%	Free
	1904.30.00	- Bulgur wheat	kg	25%	Free
	1904.90.00	- Other	kg	25%	Free
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	1905.10.00	- Crisp bread	kg	25%	Free
	1905.20.00	- Gingerbread and the like	kg	25%	Free
		- Sweet biscuits; waffles and wafers			
	1905.31.00	-- Sweet biscuits	kg	25%	Free
	1905.32.00	-- Waffles and wafers	kg	25%	Free
	1905.40.00	- Rusks, toasted bread and similar toasted products	kg	25%	Free
	1905.90.00	- Other	kg	25%	Free

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 per cent 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 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.

Sub-heading Notes.

1. For the purposes of sub-heading 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 preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Sub-heading 2005.10 takes precedence over all other sub-headings of heading 20.05.
2. For the purposes of sub-heading 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. Sub-heading 2007.10 takes precedence over all other sub-headings 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
	2001.10.00	- Cucumbers and gherkins	kg	25%	Free
	2001.90.00	- Other	kg	25%	Free

HS Code	Description	Unit	Rate	Duty
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10.00	- Tomatoes, whole or in pieces	kg	25%	Free
2002.90.00	- Other	kg	25%	Free
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	kg	25%	Free
2003.90.00	- Other	kg	25%	Free
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10.00	- Potatoes	kg	25%	Free
2004.90.00	- Other vegetables and mixtures of vegetables	kg	25%	Free
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10.00	- Homogenised vegetables	kg	25%	Free
2005.20.00	- Potatoes	kg	25%	Free
2005.40.00	- Peas (<i>Pisum sativum</i>)	kg	25%	Free
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.51.00	-- Beans, shelled	kg	25%	Free
2005.59.00	-- Other	kg	25%	Free
2005.60.00	- Asparagus	kg	25%	Free
2005.70.00	- Olives	kg	25%	Free
2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	kg	25%	Free
	- Other vegetables and mixtures of vegetables:			
2005.91.00	-- Bamboo shoots	kg	25%	Free
2005.99.00	-- Other	kg	25%	Free
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	kg	25%	Free
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10.00	- Homogenised preparations	kg	25%	Free
	- Other			
2007.91.00	-- Citrus fruit	kg	25%	Free
2007.99.00	-- Other	kg	25%	Free
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11.00	-- Ground-nuts	kg	25%	Free
2008.19.00	-- Other, including mixtures	kg	25%	Free
2008.20.00	- Pineapples	kg	25%	Free
2008.30.00	- Citrus fruit	kg	25%	Free
2008.40.00	- Pears	kg	25%	Free
2008.50.00	- Apricots	kg	25%	Free
2008.60.00	- Cherries	kg	25%	Free
2008.70.00	- Peaches, including nectarines	kg	25%	Free
2008.80.00	- Strawberries	kg	25%	Free
	- Other, including mixtures other than those of sub-heading 2008.19:			
2008.91.00	-- Palm hearts	kg	25%	Free
2008.93.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	kg	25%	Free
2008.97.00	-- Mixture	kg	25%	Free
2008.99.00	-- Other	kg	25%	Free
20.09	Fruit juices (including grape must) and vegetable juices, unfermented not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11.00	-- Frozen	kg	25%	Free
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	kg	25%	Free
2009.19.00	-- Other	kg	25%	Free
	- Grapefruit (including pomelo) juice:			
2009.21.00	-- Of a Brix value not exceeding 20	kg	25%	Free

2009.29.00	-- Other	kg	25%	Free
	- Juice of any other single citrus fruit			
2009.31.00	-- Of a Brix value not exceeding 20	kg	25%	Free
2009.39.00	-- Other	kg	25%	Free
	- Pineapple juice:			
2009.41.00	-- Of a Brix value not exceeding 20	kg	25%	Free
2009.49.00	-- Other	kg	25%	Free
2009.50.00	- Tomato juice	kg	25%	Free
	- Grape juice (including grape must):			
2009.61.00	-- Of a Brix value not exceeding 30	kg	25%	Free
2009.69.00	-- Other	kg	25%	Free
	- Apple juice			
2009.71.00	--Of a Brix value not exceeding 20	kg	25%	Free
2009.79.00	-- Other	kg	25%	Free
	- Juice of any other single fruit or vegetable			
2009.81.00	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	kg	25%	Free
2009.89.00	-- Other	kg	25%	Free
2009.90.00	- Mixtures of juices	kg	25%	Free

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 per cent 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;
 - (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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
21.01		Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
		- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
	2101.11.00	-- Extracts, essences and concentrates	kg	25%	Free
	2101.12.00	-- Preparations with a basis of extracts essences or concentrates or with a basis of coffee	kg	25%	Free
	2101.20.00	- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	kg	25%	Free
	2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	25%	Free
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
	2102.10.00	- Active yeasts	kg	5%	Free
	2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	kg	5%	Free
	2102.30.00	- Prepared baking powders	kg	5%	Free
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			

	2103.10.00	- Soya sauce	kg	25%	Free
	2103.20.00	- Tomato ketchup and other tomato sauces	kg	25%	Free
	2103.30.00	- Mustard flour and meal and prepared mustard	kg	25%	Free
		- Other			
	2103.90.10	--- Mixed seasonings imported by VAT registered foodstuffs manufacturing industries	kg	10%	Free
	2103.90.90	--- Other	kg	25%	Free
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.			
	2104.10.00	- Soups and broths and preparations therefor	kg	25%	Free
	2104.20.00	- Homogenised composite food preparations	kg	25%	Free
21.05	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	kg	25%	Free
21.06		Food preparations not elsewhere specified or included.			
	2106.10.00	-Protein concentrates and textured protein substances	kg	10%	Free
		- Other			
	2106.90.10	--- Containing alcohol exceeding alcoholic strength 0.5% by Vol.	kg	25%	Free
		--- Beverage concentrate			
	2106.90.21	---- Imported by VAT registered beverage manufacturing industry	kg	10%	Free
	2106.90.29	---- Other	kg	25%	Free
	2106.90.30	--- Soya protein based food preparations in bulk imported by VAT registered food processing industry	kg	10%	Free
	2106.90.40	--- Stabilizer for milk imported by VAT registered milk foodstuffs manufacturing industries	kg	10%	Free
	2106.90.90	--- Other	kg	25%	Free

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 per cent 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^o 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.

Sub-heading Note.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
	2201.10.00	- Mineral waters and aerated waters	ℓ	25%	Free
	2201.90.00	- Other	ℓ	25%	Free
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
	2202.10.00	- Waters, including mineral waters and aerated waters containing added sugar of other sweetening matter or flavoured	ℓ	25%	Free
	2202.90.00	- Other	ℓ	25%	Free
22.03	2203.00.00	Beer made from malt	ℓ	25%	Free
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.10.00	- Sparkling wine	ℓ	25%	Free
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
	2204.21.00	-- In containers holding 2 L or less	ℓ	25%	Free
	2204.29.00	-- Other	ℓ	25%	Free
	2204.30.00	- Other grape must	ℓ	25%	Free
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.10.00	- In containers holding 2 L or less	ℓ	25%	Free
	2205.90.00	- Other	ℓ	25%	Free
22.06	2206.00.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	ℓ	25%	Free

22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	ℓ	25%	Free
	2207.20.00	- Ethyl alcohol and other spirits, denatured, of any strength	ℓ	25%	Free
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, spirits, liqueurs and other spirituous beverages.			
	2208.20.00	- Spirits obtained by distilling grape wine or grape marc	ℓ	25%	Free
	2208.30.00	- Whiskies	ℓ	25%	Free
	2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	ℓ	25%	Free
	2208.50.00	- Gin and Geneva	ℓ	25%	Free
	2208.60.00	- Vodka	ℓ	25%	Free
	2208.70.00	- Liqueurs and cordials	ℓ	25%	Free
	2208.90.00	- Other	ℓ	25%	Free
22.09	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	ℓ	25%	Free

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 Sub-heading Note 1 to Chapter 12.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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.			
		- Flours, meals and pellets, of meat or meat offal; greaves			
	2301.10.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	2301.10.90	--- Other	kg	0%	Free
		- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates			
	2301.20.10	--- Wrapped/canned upto 2.5 kg	kg	0%	Free
	2301.20.90	--- Other	kg	0%	Free
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
	2302.10.00	- Of maize (corn)	kg	0%	Free
	2302.30.00	- Of wheat	kg	0%	Free
		- Of other cereals			
	2302.40.10	--- Rice bran	kg	0%	10%
	2302.40.90	--- Other	kg	0%	Free
	2302.50.00	- Of leguminous plants	kg	0%	Free
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
	2303.10.00	- Residues of starch manufacture and similar residues	kg	0%	Free
	2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	0%	Free
	2303.30.00	- Brewing or distilling dregs and waste	kg	0%	Free
23.04	2304.00.00	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	kg	0%	Free
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	kg	0%	Free
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.			
	2306.10.00	- Of cotton seeds	kg	0%	Free
	2306.20.00	- Of linseed	kg	0%	Free
	2306.30.00	- Of sunflower seeds	kg	0%	Free
		- Of rape or colza seeds			
	2306.41.00	-- Of low erucic acid rape or colza	kg	0%	Free

	2306.49.00	-- Other	kg	0%	Free
	2306.50.00	- Of coconut or copra	kg	0%	Free
	2306.60.00	- Of palm nuts or kernels	kg	0%	Free
	2306.90.00	- Other	kg	0%	Free
23.07	2307.00.00	Wine lees; argol.	kg	5%	Free
23.08	2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	kg	0%	Free
23.09		Preparations of a kind used in animal feeding.			
	2309.10.00	- Dog or cat food, put up for retail sale	kg	25%	Free
		- Other			
	2309.90.10	--- Poultry/Dairy/Fish feed	kg	5%	Free
	2309.90.90	--- Other	kg	5%	Free

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 2403.11, 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.10.00	- Tobacco, not stemmed/stripped	kg	25%	10%
	2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	25%	10%
	2401.30.00	- Tobacco refuse	kg	25%	10%
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	kg	25%	Free
	2402.20.00	- Cigarettes containing tobacco	kg	25%	Free
	2402.90.00	- Other	kg	25%	Free
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco extracts and essences.			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
	2403.11.00	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	25%	Free
	2403.19.00	-- Other	kg	25%	Free
		- Other			
	2403.91.00	-- "Homogenised" or "reconstituted" Tobacco	kg	25%	Free
	2403.99.00	-- Other	kg	25%	Free

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 and colloidal sulphur (heading 28.02);
 - (b) Earth colours containing 70 per cent 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
 - (i) 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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.			

	2501.00.10	--- Pure sodium chloride BP/USP pyrogen free	kg	10%	Free
	2501.00.20	--- Salt (other than pure sodium chloride) not in aqueous solution including salt boulder for crushing and salt in bulk	kg	25%	Free
	2501.00.30	--- Rock salt, bhit lobon	kg	25%	Free
		--- Other			
	2501.00.91	---- Denatured salt (coloured)	kg	10%	Free
	2501.00.99	---- Other	kg	25%	Free
25.02	2502.00.00	Unroasted iron pyrites.	kg	10%	Free
25.03	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	kg	0%	Free
25.04		Natural graphite.			
	2504.10.00	- In powder or in flakes	kg	5%	Free
	2504.90.00	- Other	kg	5%	Free
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.			
	2505.10.00	- Silica sand and quartz sands	kg	5%	Free
	2505.90.00	- Other	kg	10%	Free
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2506.10.00	- Quartz	kg	5%	Free
25.07	2506.20.00	- Quartzite	kg	5%	Free
25.08	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	kg	5%	Free
		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
	2508.10.00	- Bentonite	kg	5%	Free
	2508.30.00	- Fire clay	kg	5%	Free
	2508.40.00	- Other clays	kg	5%	Free
	2508.50.00	- Andalusite, kyanite and sillimanite	kg	5%	Free
	2508.60.00	- Mullite	kg	5%	Free
	2508.70.00	- Chamotte or dinas earths	kg	5%	Free
25.09	2509.00.00	Chalk	kg	10%	Free
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
	2510.10.00	-Unground	kg	0%	Free
	2510.20.00	-Ground	kg	0%	Free
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
	2511.10.00	- Natural barium sulphate (barytes)	kg	10%	Free
	2511.20.00	- Natural barium carbonate (witherite)	kg	10%	Free
25.12	2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	kg	10%	Free
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
	2513.10.00	- Pumice stone	kg	10%	Free
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	kg	5%	Free
25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.	kg	10%	Free
25.15		Marble, travertine, ecaussine and other Calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		- Marble and travertine:			
	2515.11.00	-- Crude or roughly trimmed	kg	25%	Free
	2515.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	25%	Free
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	25%	Free
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.			

	2516.11.00	- Granite: -- Crude or roughly trimmed	kg	25%	Free
	2516.12.00	-- Merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape	kg	25%	Free
	2516.20.00	- Sandstone -Other monumental or building stone	kg	10%	Free
	2516.90.10	--- Boulder stone	kg	25%	Free
	2516.90.90	--- Other	kg	25%	Free
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated. - 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			
	2517.10.10	---Flint/grinding pebbles imported by VAT registered ceramic products manufacturing industries	kg	5%	Free
	2517.10.90	--- Other	kg	25%	Free
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in sub-heading 2517.10	kg	25%	Free
	2517.30.00	- Tarred macadam - Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:	kg	25%	Free
	2517.41.00	-- Of marble	kg	25%	Free
	2517.49.00	-- Other	kg	25%	Free
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.			
	2518.10.00	- Dolomite, not calcined or sintered	kg	5%	Free
	2518.20.00	- Calcined or sintered dolomite	kg	5%	Free
	2518.30.00	- Dolomite ramming mix	kg	5%	Free
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
	2519.10.00	- Natural magnesium carbonate (magnesite)	kg	10%	Free
	2519.90.00	- Other	kg	5%	Free
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
	2520.10.00	- Gypsum; anhydrite	kg	0%	Free
	2520.20.00	- Plasters	kg	5%	Free
25.21	2521.00.00	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement.	kg	5%	Free
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
	2522.10.00	- Quicklime	kg	5%	Free
	2522.20.00	- Slaked lime	kg	5%	Free
	2522.30.00	- Hydraulic lime	kg	5%	Free
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. - Cement clinkers			
	2523.10.20	--- Imported by VAT registered manufacturers of cement	kg	BDT 500 per MT	Free
	2523.10.80	--- Other	kg	BDT 750 per MT	Free
	2523.21.00	- Portland cement: -- White cement, whether or not artificially coloured	kg	25%	Free
	2523.29.00	-- Other	kg	25%	Free

	2523.30.00	- Aluminous cement	kg	25%	Free
	2523.90.00	- Other hydraulic cements	kg	25%	Free
25.24		Asbestos.			
	2524.10.00	- Crocidolite	kg	25%	Free
		- Other			
	2524.90.10	--- Chrysolite fibre imported by VAT registered cement sheet manufacturing industry	kg	10%	Free
	2524.90.90	--- Other	kg	25%	Free
25.25		Mica, including splittings; mica waste.			
	2525.10.00	- Crude mica and mica rifted into sheets or splittings	kg	10%	Free
	2525.20.00	- Mica powder	kg	5%	Free
	2525.30.00	- Mica waste	kg	10%	Free
25.26		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.			
	2526.10.00	- Not crushed, not powdered	kg	10%	Free
	2526.20.00	- Crushed or powdered	kg	5%	Free
25.28	2528.00.00	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.	kg	10%	Free
25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
	2529.10.00	- Feldspar	Kg	5%	Free
		- Fluorspar:			
	2529.21.00	-- Containing by weight 97% or less of calcium fluoride	kg	5%	Free
	2529.22.00	-- Containing by weight more than 97% of calcium fluoride	kg	5%	Free
	2529.30.00	-Leucite; nepheline and nepheline syenite	kg	5%	Free
25.30		Mineral substances not elsewhere specified or included.			
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	kg	10%	Free
	2530.20.00	- Kieserite, epsomite (natural magnesium sulphates)	kg	5%	Free
	2530.90.00	- Other	kg	5%	Free

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); or
 - (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" mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
26.01		Iron ores and concentrates, including roasted iron pyrites.			
		- Iron ores and concentrates, other than roasted iron pyrites			
	2601.11.00	-- Non-agglomerated	kg	5%	Free
	2601.12.00	-- Agglomerated	kg	5%	Free
	2601.20.00	- Roasted iron pyrites	kg	5%	Free

26.02	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	kg	0%	Free
26.03	2603.00.00	Copper ores and concentrates.	kg	5%	Free
26.04	2604.00.00	Nickel ores and concentrates.	kg	5%	Free
26.05	2605.00.00	Cobalt ores and concentrates.	kg	5%	Free
26.06	2606.00.00	Aluminium ores and concentrates.	kg	5%	Free
26.07	2607.00.00	Lead ores and concentrates.	kg	5%	Free
26.08	2608.00.00	Zinc ores and concentrates.	kg	5%	Free
26.09	2609.00.00	Tin ores and concentrates.	kg	5%	Free
26.10	2610.00.00	Chromium ores and concentrates.	kg	5%	Free
26.11	2611.00.00	Tungsten ores and concentrates.	kg	5%	Free
26.12		Uranium or thorium ores and concentrates.			
	2612.10.00	- Uranium ores and concentrates	kg	5%	Free
	2612.20.00	- Thorium ores and concentrates	kg	5%	Free
26.13		Molybdenum ores and concentrates.			
	2613.10.00	- Roasted	kg	5%	Free
	2613.90.00	- Other	kg	5%	Free
26.14	2614.00.00	Titanium ores and concentrates.	kg	5%	Free
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			
	2615.10.00	- Zirconium ores and concentrates	kg	5%	Free
	2615.90.00	- Other	kg	5%	Free
26.16		Precious metal ores and concentrates.			
	2616.10.00	- Silver ores and concentrates	kg	5%	Free
	2616.90.00	- Other	kg	5%	Free
26.17		Other ores and concentrates.			
	2617.10.00	- Antimony ores and concentrates	kg	5%	Free
	2617.90.00	- Other	kg	5%	Free
26.18	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	kg	5%	Free
26.19	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	kg	10%	Free
26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic, metals or their compounds.			
		- Containing mainly zinc			
	2620.11.00	-- Hard zinc spelter	kg	5%	Free
	2620.19.00	-- Other	kg	5%	Free
		- Containing mainly lead			
	2620.21.00	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg	5%	Free
	2620.29.00	-- Other	kg	5%	Free
	2620.30.00	- Containing mainly copper	kg	5%	Free
	2620.40.00	- Containing mainly aluminium	kg	5%	Free
	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	5%	Free
		- Other			
	2620.91.00	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	5%	Free
		-- Other			
	2620.99.10	--- Fly ash	kg	10%	Free
	2620.99.90	--- Other	kg	5%	Free
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste			
	2621.10.00	- Ash and residues from the incineration of municipal waste	kg	5%	Free
		- Other			
	2621.90.10	--- Crude potassium salts obtained from residues of beet molasses	kg	10%	Free
	2621.90.90	--- Other	kg	5%	Free

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.

Sub-heading Notes.

- 1.- For the purposes of sub-heading 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 sub-heading 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		- Coal, whether or not pulverised, but not agglomerated:			
	2701.11.00	-- Anthracite	kg	5%	Free
	2701.12.00	-- Bituminous coal	kg	5%	Free
	2701.19.00	-- Other coal	kg	5%	Free
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	5%	Free

27.02		Lignite, whether or not agglomerated, excluding jet.			
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	kg	10%	Free
	2702.20.00	- Agglomerated lignite	kg	10%	Free
27.03	2703.00.00	Peat (including peat litter), whether or not agglomerated.	kg	10%	Free
27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	kg	5%	Free
27.05	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	kg	10%	Free
27.06		Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.			
	2706.00.10	--- Crude, tar	kg	5%	Free
	2706.00.90	--- Other	kg	10%	Free
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
	2707.10.00	- Benzol (benzene)	kg	10%	Free
	2707.20.00	- Toluol (toluene)	kg	10%	Free
	2707.30.00	- Xylol (xylenes)	kg	10%	Free
	2707.40.00	- Naphthalene	kg	10%	Free
	2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D86 method	kg	10%	Free
		- Other			
	2707.91.00	-- Creosote oils	kg	10%	Free
	2707.99.00	-- Other	kg	10%	Free
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
	2708.10.00	- Pitch	kg	10%	Free
	2708.20.00	- Pitch coke	kg	10%	Free
27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	kg	5%	Free
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparation; waste oils.			
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :			
		-- Light oils and preparations			
		--- Motor spirit, including aviation spirit :			
	2710.12.11	---- Motor spirit of H.B.O.C Type	ℓ	10%	Free
	2710.12.19	---- Other motor spirits, including aviation spirit	ℓ	10%	Free
	2710.12.20	--- Spirit type jet fuel	ℓ	10%	Free
		--- Other light oils and preparation:			
	2710.12.31	---- White spirit	ℓ	10%	Free
	2710.12.32	---- Naphtha	ℓ	10%	Free
	2710.12.39	---- Other	ℓ	25%	Free
		--- Kerosene, including kerosene type jet fuels:			
	2710.12.41	---- J.P.1 kerosene type jet fuels	ℓ	10%	Free
	2710.12.42	---- J.P.4 kerosene type jet fuels	ℓ	10%	Free
	2710.12.43	---- Other kerosene type jet fuels	ℓ	10%	Free
	2710.12.49	---- Other kerosene	ℓ	10%	Free
	2710.12.50	--- Other medium oils and preparations	ℓ	25%	Free
		--- Gas oils			
	2710.12.61	---- Light diesel oils	ℓ	10%	Free
	2710.12.62	---- High speed diesel oils	ℓ	10%	Free
	2710.12.69	---- Other	ℓ	25%	Free
		-- Other			
		--- Fuel oils			
	2710.19.11	---- Furnace oil	ℓ	10%	Free
	2710.19.19	---- Other	ℓ	25%	Free
		--- Lubricating oils			

	2710.19.21	---- Lubricating oil, that is oil such as is not ordinarily used for any other purpose than lubrication, excluding, any mineral oil which has its flashing point below 220°F by Abel's close test	kg	25%	Free
	2710.19.22	---- Lube base oil imported in bulk by VAT registered blenders	kg	10%	Free
		-- Other heavy oils and preparations:			
	2710.19.31	---- Mineral oil which has its flashing point at or above 200°F and is ordinarily used for the batching at jute or other fibre	kg	10%	Free
	2710.19.32	---- Mineral oil for the manufacture of insecticides	kg	5%	Free
	2710.19.33	---- Partly refined petroleum including topped crudes	kg	25%	Free
	2710.19.34	---- Greases (mineral)	kg	25%	Free
	2710.19.35	---- Heavy normal paraffin	kg	10%	Free
	2710.19.36	---- Liquid paraffin	kg	10%	Free
	2710.19.37	----Transformer oil	kg	10%	Free
	2710.19.39	---- Other	kg	25%	Free
	2710.20.00	- 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	kg	10%	Free
		- Waste oils			
	2710.91.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	25%	Free
	2710.99.00	-- Other	kg	25%	Free
27.11		Petroleum gases and other gaseous hydrocarbons.			
		- Liquefied:			
	2711.11.00	-- Natural gas	kg	5%	Free
	2711.12.00	-- Propane	kg	0%	Free
	2711.13.00	-- Butanes	kg	0%	Free
	2711.14.00	-- Ethylene, propylene, butylene and butadiene	kg	5%	Free
	2711.19.00	-- Other	kg	5%	Free
		- In gaseous state:			
	2711.21.00	-- Natural gas	kg	5%	Free
	2711.29.00	-- Other	kg	5%	Free
27.12		Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
	2712.10.00	- Petroleum jelly	kg	25%	Free
	2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	kg	25%	Free
		- Other			
	2712.90.10	--- Tube lessening jel imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	2712.90.90	--- Other	kg	25%	Free
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
		- Petroleum coke			
	2713.11.00	-- Not calcined	kg	10%	Free
	2713.12.00	-- Calcined	kg	5%	Free
		- Petroleum bitumen			
	2713.20.10	---In Drum		BDT 4500.00 per MT	Free
	2713.20.90	---Other		BDT 3500.00 per MT	Free
27.14	2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous mineral	kg Kg	5%	Free
		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
	2714.10.00	- Bituminous or oil shale and tar sands	kg	10%	Free
	2714.90.00	- Other	kg	10%	Free
27.15	2715.00.00	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).	kg	10%	Free
27.16	2716.00.00	Electrical energy.(optional heading)	kwh	5%	Free

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 headings 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sales 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, 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 sulphyoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides or 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 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, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 91.01).
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 peroxy salts.
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 $\mu\text{Ci/g}$);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

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

- Individual nuclides, excluding, however, those existing in nature in the monoisotopic state;

- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 per cent 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 forms 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
SUB-CHAPTER I CHEMICAL ELEMENTS					
28.01		Fluorine, chlorine, bromine and iodine.			
	2801.10.00	- Chlorine	kg	5%	Free
	2801.20.00	- Iodine	kg	5%	Free
	2801.30.00	- Fluorine; bromine	kg	5%	Free
28.02	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	kg	10%	Free
28.03	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	kg	5%	Free
28.04		Hydrogen, rare gases and other non-metals.			
	2804.10.00	- Hydrogen	m ³	10%	Free
		- Rare gases:			
	2804.21.00	-- Argon	m ³	10%	Free
	2804.29.00	-- Other	m ³	10%	Free
	2804.30.00	- Nitrogen	m ³	10%	Free
	2804.40.00	- Oxygen	m ³	10%	Free
	2804.50.00	- Boron; tellurium	kg	10%	Free
		- Silicon			
	2804.61.00	-- Containing by weight not less than 99.99% of silicon	kg	10%	Free
	2804.69.00	-- Other	kg	10%	Free
	2804.70.00	- Phosphorus	kg	10%	Free
	2804.80.00	- Arsenic	kg	10%	Free
	2804.90.00	- Selenium	kg	5%	Free
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
		- Alkali or alkaline-earth metals:			
	2805.11.00	-- Sodium	kg	10%	Free
	2805.12.00	-- Calcium	kg	10%	Free
	2805.19.00	-- Other	kg	10%	Free
	2805.30.00	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	kg	10%	Free
	2805.40.00	- Mercury	kg	10%	Free
SUB-CHAPTER II INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS					
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
	2806.10.00	- Hydrogen chloride (hydrochloric acid)	kg	10%	Free
	2806.20.00	- Chlorosulphuric acid	kg	10%	Free
28.07	2807.00.00	Sulphuric acid; oleum.	kg	25%	Free
28.08	2808.00.00	Nitric acid; sulphonitric acids.	kg	10%	Free
28.09		Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids; whether or not chemically defined.			
	2809.10.00	- Diphosphorus pentoxide	kg	10%	Free

	2809.20.00	- Phosphoric acid and polyphosphoric acids	kg	10%	Free
28.10		Oxides of boron; boric acids.			
	2810.00.10	--- Boric acid	kg	0%	Free
	2810.00.90	--- Other	kg	10%	Free
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.			
		- Other inorganic acids:			
	2811.11.00	-- Hydrogen fluoride (hydrofluoric acid)	kg	10%	Free
	2811.19.00	-- Other	kg	10%	Free
		- Other inorganic oxygen compounds of non-metals:			
	2811.21.00	-- Carbon dioxide	kg	10%	Free
	2811.22.00	-- Silicon dioxide	kg	10%	Free
		-- Other			
	2811.29.10	--- Silica gel imported by VAT registered refrigerator manufacturing industries	kg	5%	Free
	2811.29.90	--- Other	kg	10%	Free
		SUB-CHAPTER III			
		HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12		Halides and halide oxides of non-metals.			
	2812.10.00	- Chlorides and chloride oxides	kg	10%	Free
	2812.90.00	- Other	kg	10%	Free
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.			
	2813.10.00	- Carbon disulphide	kg	10%	Free
	2813.90.00	- Other	kg	10%	Free
		SUB-CHAPTER IV			
		INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14		Ammonia, Anhydrous or in aqueous solution.			
	2814.10.00	- Anhydrous ammonia	kg	10%	Free
	2814.20.00	- Ammonia in aqueous solution	kg	10%	Free
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
		- Sodium hydroxide (caustic soda):			
	2815.11.00	-- Solid	kg	25%	Free
	2815.12.00	-- In aqueous solution (soda lye or liquid soda)	kg	25%	Free
	2815.20.00	- Potassium hydroxide (caustic potash)	kg	25%	Free
	2815.30.00	- Peroxides of sodium or potassium	kg	25%	Free
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
	2816.10.00	- Hydroxide and peroxide of magnesium	kg	5%	Free
	2816.40.00	- Oxides, hydroxides and peroxides of strontium or barium	kg	5%	Free
28.17	2817.00.00	Zinc oxide; zinc peroxide.	kg	5%	Free
28.18		Artificial corundum, whether or not chemically defined; aluminium			
	2818.10.00	- Artificial corundum, whether or not chemically defined	kg	5%	Free
	2818.20.00	- Aluminium oxide, other than artificial corundum	kg	5%	Free
	2818.30.00	- Aluminium hydroxide	kg	5%	Free
28.19		Chromium oxides and hydroxides.			
	2819.10.00	- Chromium trioxide	kg	5%	Free
	2819.90.00	- Other	kg	5%	Free
28.20		Manganese oxides.			
	2820.10.00	- Manganese dioxide	kg	5%	Free
	2820.90.00	- Other	kg	10%	Free
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by eight of combined iron evaluated as Fe₂O₃.			
	2821.10.00	- Iron oxides and hydroxides	kg	5%	Free
	2821.20.00	- Earth colours	kg	10%	Free
28.22	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	kg	5%	Free
28.23	2823.00.00	Titanium oxides.	kg	10%	Free
28.24		Lead oxides; red lead and orange lead.			
	2824.10.00	- Lead monoxide (litharge, massicot)	kg	10%	Free
		- Other			
	2824.90.10	--- Red lead	kg	5%	Free
	2824.90.20	--- Red lead oxide	kg	5%	Free
	2824.90.90	--- Other	kg	10%	Free

28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic ases; other metal oxides, hydroxides and peroxides.			
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	kg	10%	Free
2825.20.00	- Lithium oxide and hydroxide	kg	10%	Free
2825.30.00	- Vanadium oxides and hydroxides	kg	10%	Free
2825.40.00	- Nickel oxides and hydroxides	kg	10%	Free
2825.50.00	- Copper oxides and hydroxides	kg	5%	Free
2825.60.00	- Germanium oxides and zirconium dioxide	kg	10%	Free
2825.70.00	- Molybdenum oxides and hydroxides	kg	10%	Free
2825.80.00	- Antimony oxides	kg	10%	Free
2825.90.00	- Other	kg	10%	Free
SUB-CHAPTER V				
SALTS AND PEROXYSALTS, OF INORGANICACIDS AND METALS				
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts			
	- Fluorides:			
2826.12.00	-- Of aluminium	kg	10%	Free
	-- Other			
2826.19.10	---Sodium silicon fluoride	kg	5%	Free
2826.19.90	--- Other	kg	10%	Free
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	10%	Free
2826.90.00	- Other	kg	10%	Free
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and Bromide oxides; iodides and iodide oxides			
2827.10.00	- Ammonium chloride	kg	10%	Free
2827.20.00	- Calcium chloride	kg	10%	Free
	- Other chlorides:			
2827.31.00	-- Of magnesium	kg	5%	Free
2827.32.00	-- Of aluminium	kg	10%	Free
2827.35.00	-- Of nickel	kg	10%	Free
2827.39.00	-- Other	kg	10%	Free
	- Chloride oxides and chloride hydroxides:			
2827.41.00	-- Of copper	kg	10%	Free
2827.49.00	-- Other	kg	10%	Free
	- Bromides and bromide oxides:			
2827.51.00	-- Bromides of sodium or of potassium	kg	10%	Free
2827.59.00	-- Other	kg	10%	Free
2827.60.00	- Iodides and iodide oxides	kg	10%	Free
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	10%	Free
2828.90.00	- Other	kg	10%	Free
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
	- Chlorates			
2829.11.00	-- Of sodium	kg	10%	Free
2829.19.00	-- Other	kg	10%	Free
	- Other			
2829.90.10	--- Potassium iodates	kg	5%	Free
2829.90.90	--- Other	kg	10%	Free
28.30	Sulphides; polysulphides, whether or not chemically defined			
2830.10.00	- Sodium sulphides	kg	5%	Free
2830.90.00	- Other	kg	10%	Free
28.31	Dithionites and sulphyxylates.			
2831.10.00	- Of sodium	kg	5%	Free
2831.90.00	- Other	kg	5%	Free
28.32	Sulphites; thiosulphates.			
2832.10.00	- Sodium sulphites	kg	10%	Free
2832.20.00	- Other sulphites	kg	10%	Free
2832.30.00	- Thiosulphates	kg	10%	Free
28.33	Sulphates; alums; peroxosulphates (persulphates).			
	- Sodium sulphates			
2833.11.00	-- Disodium sulphate	kg	5%	Free

	2833.19.00	-- Other	kg	10%	Free
		- Other sulphates			
	2833.21.00	-- Of magnesium	kg	0%	Free
	2833.22.00	-- Of aluminium	kg	10%	Free
	2833.24.00	-- Of nickel	kg	10%	Free
	2833.25.00	-- Of copper	kg	10%	Free
	2833.27.00	-- Of barium	kg	5%	Free
		-- Other			
	2833.29.10	--- Zinc sulphate	kg	0%	Free
	2833.29.20	--- Chromium sulphate	kg	5%	Free
	2833.29.90	--- Other	kg	10%	Free
	2833.30.00	- Alums	kg	10%	Free
	2833.40.00	- Peroxosulphates (persulphates)	kg	10%	Free
28.34		Nitrites; nitrates.			
	2834.10.00	- Nitrites	kg	10%	Free
		- Nitrates:			
	2834.21.00	-- Of potassium	kg	5%	Free
		-- Other			
	2834.29.10	--- Sodium nitrate	kg	5%	Free
	2834.29.90	--- Other	kg	10%	Free
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined			
	2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	5%	Free
		- Phosphates			
	2835.22.00	-- Of mono- or disodium	kg	5%	Free
	2835.24.00	-- Of potassium	kg	5%	Free
	2835.25.00	-- Calcium hydrogenorthophosphate ("di-calcium phosphate")	kg	0%	Free
	2835.26.00	-- Other phosphates of calcium	kg	5%	Free
	2835.29.00	-- Other	kg	5%	Free
		- Polyphosphates			
	2835.31.00	-- Sodium triphosphate (sodium tri-polyphosphate)	kg	5%	Free
	2835.39.00	-- Other	kg	5%	Free
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
	2836.20.00	- Disodium carbonate	kg	5%	Free
	2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	10%	Free
	2836.40.00	- Potassium carbonates	kg	5%	Free
	2836.50.00	- Calcium carbonate	kg	10%	Free
	2836.60.00	- Barium carbonate	kg	5%	Free
		- Other			
	2836.91.00	-- Lithium carbonates	kg	10%	Free
	2836.92.00	-- Strontium carbonate	kg	10%	Free
		-- Other			
	2836.99.10	--- Ferrous carbonate	kg	10%	Free
	2836.99.90	--- Other	kg	5%	Free
28.37		Cyanides, cyanide oxides and complex cyanides-			
		- Cyanides and cyanide oxides:			
	2837.11.00	-- Of sodium	kg	10%	Free
	2837.19.00	-- Other	kg	10%	Free
	2837.20.00	- Complex cyanides	kg	10%	Free
[28.38]					
28.39		Silicates; commercial alkali metal silicates.			
		- Of Sodium:			
	2839.11.00	-- Sodium metasilicates	kg	10%	Free
	2839.19.00	-- Other	kg	10%	Free
		- Other			
	2839.90.10	--- Of potassium	kg	10%	Free
	2839.90.90	--- Other	kg	5%	Free

28.40	Borates; peroxoborates (perborates).				
	- Disodium tetraborate (refined borax):				
2840.11.00	-- Anhydrous	kg	10%	Free	
2840.19.00	-- Other	kg	10%	Free	
2840.20.00	- Other borates	kg	10%	Free	
2840.30.00	- Peroxoborates (perborates)	kg	10%	Free	
28.41	Salts of oxometallic or peroxometallic acids.				
2841.30.00	- Sodium dichromate	kg	5%	Free	
2841.50.00	- Other chromates and dichromates; peroxochromates	kg	10%	Free	
	- Manganites, manganates and permanganates :				
2841.61.00	-- Potassium permanganate	kg	10%	Free	
2841.69.00	-- Other	kg	10%	Free	
2841.70.00	- Molybdates	kg	10%	Free	
2841.80.00	- Tungstates (wolframates)	kg	10%	Free	
2841.90.00	- Other	kg	10%	Free	
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.				
	- Double or complex silicates, including aluminosilicates whether or not chemically defined				
2842.10.10	--- Aluminium sodium silicate; Zeolite	kg	5%	Free	
2842.10.90	--- Other	kg	10%	Free	
	- Other				
2842.90.10	--- Magaldrate	kg	10%	Free	
2842.90.90	--- Other	kg	10%	Free	
SUB-CHAPTER VI					
MISCELLANEOUS					
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.				
2843.10.00	- Colloidal precious metals	kg	10%	Free	
	- Silver compounds:				
2843.21.00	-- Silver nitrate	kg	10%	Free	
2843.29.00	-- Other	kg	10%	Free	
2843.30.00	- Gold compounds	kg	10%	Free	
	- Other compounds; amalgams				
2843.90.10	--- Cisplatin BP, oxaliplatin BP, carboplatin BP	kg	0%	Free	
2843.90.90	--- Other compounds; amalgams	kg	10%	Free	
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.				
2844.10.00	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:	kg	10%	Free	
2844.20.00	- Uranium enriched in U235 and its compounds, plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products:	kg	10%	Free	
2844.30.00	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products:	kg	10%	Free	
	- Radioactive elements and isotopes and compounds other than those of sub-heading Nos. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:				
2844.40.10	--- Radioactive isotopes	kg	5%	Free	
2844.40.90	--- Other	kg	10%	Free	
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	10%	Free	

28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
	2845.10.00	- Heavy water (deuterium oxide)	kg	10%	Free
	2845.90.00	- Other	kg	5%	Free
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
	2846.10.00	- Cerium compounds	kg	10%	Free
	2846.90.00	- Other	kg	10%	Free
28.47	2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	kg	10%	Free
28.48	2848.00.00	Phosphides, whether or not chemically defined, excluding ferro phosphorus.	kg	10%	Free
28.49		Carbides, whether or not chemically defined.			
	2849.10.00	- Of calcium	kg	10%	Free
	2849.20.00	- Of silicon	kg	10%	Free
	2849.90.00	- Other	kg	10%	Free
28.50	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	kg	10%	Free
[28.51]					
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
	2852.10.00	- Chemically defined	kg	10%	Free
	2852.90.00	- Other	kg	10%	Free
28.53	2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	kg	10%	Free

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 solvent 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 odouriferous 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 reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-function": for the purposes of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-functions" 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-Chapter 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 of 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.

Sub-heading 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 sub-heading as that compound (or group of compounds) provided that they are not more specifically

covered by any other sub-heading and that there is no residual sub-heading named "Other" in the series of sub-headings concerned.

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

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
SUB-CHAPTER I					
HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.01		Acyclic hydrocarbons.			
	2901.10.00	- Saturated	kg	10%	Free
		- Unsaturated:			
	2901.21.00	-- Ethylene	kg	10%	Free
	2901.22.00	-- Propene (propylene)	kg	10%	Free
	2901.23.00	-- Butene (butylene) and isomers thereof	kg	10%	Free
	2901.24.00	-- Buta- 1, 3- diene and isoprene	kg	10%	Free
	2901.29.00	-- Other	kg	10%	Free
29.02		Cyclic hydrocarbons.			
		- Cyclanes, cyclenes and cycloterpenes:			
	2902.11.00	-- Cyclohexane	kg	10%	Free
		-- Other			
	2902.19.10	--- Cyclopentane imported by VAT registered refrigerator manufacturing industries	kg	5%	Free
	2902.19.90	--- Other	kg	10%	Free
	2902.20.00	- Benzene	kg	10%	Free
	2902.30.00	- Toluene	kg	10%	Free
		- Xylenes:			
	2902.41.00	-- o-Xylene	kg	10%	Free
	2902.42.00	-- m-Xylene	kg	10%	Free
	2902.43.00	-- p-Xylene	kg	10%	Free
	2902.44.00	-- Mixed xylene isomers	kg	10%	Free
		- Styrene			
	2902.50.10	--- Imported by VAT registered paint manufacturing industries	kg	5%	Free
	2902.50.90	--- Other	kg	10%	Free
	2902.60.00	- Ethylbenzene	kg	10%	Free
	2902.70.00	- Cumene	kg	10%	Free
		- Other			
	2902.90.10	--- Refined naphthalene	kg	10%	Free
	2902.90.90	--- Other	kg	10%	Free
29.03		Halogenated derivatives of hydrocarbons.			
		- Saturated chlorinated derivatives of acyclic hydrocarbons:			
	2903.11.00	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	10%	Free
	2903.12.00	-- Dichloromethane (methylene chloride)	kg	10%	Free
	2903.13.00	-- Chloroform (trichloromethane)	kg	10%	Free
	2903.14.00	-- Carbon tetrachloride	kg	10%	Free
	2903.15.00	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	kg	10%	Free
	2903.19.00	-- Other	kg	10%	Free
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
	2903.21.00	-- Vinyl chloride (chloroethylene)	kg	5%	Free
	2903.22.00	-- Trichloroethylene	kg	10%	Free
	2903.23.00	-- Tetrachloroethylene (Perchloroethylene)	kg	10%	Free
	2903.29.00	-- Other	kg	10%	Free
		- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
	2903.31.00	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	10%	Free
	2903.39.00	-- Other	kg	10%	Free
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :			
	2903.71.00	-- Chlorodifluoromethane (R-22)	kg	5%	Free
	2903.72.00	-- Dichlorotrifluoroethanes	kg	10%	Free
	2903.73.00	-- Dichlorofluoroethanes	kg	10%	Free

2903.74.00	-- Chlorodifluoroethanes	kg	10%	Free
2903.75.00	-- Dichloropentafluoropropanes	kg	10%	Free
2903.76.00	-- Bromochlorodifluoromethane, bromotrifluoromethane and Dibromotetrafluoroethanes	kg	10%	Free
	-- Other, perhalogenated only with fluorine and chlorine			
2903.77.10	--- Trichlorofluoromethane	kg	10%	Free
2903.77.20	--- Dichlorodifluoromethane	kg	25%	Free
2903.77.30	--- Trichlorotrifluoroethanes	kg	10%	Free
2903.77.40	--- Dichlorotetrafluoroethanes and chloropentafluoroethane	kg	10%	Free
2903.77.50	--- Other derivatives perhalogenated only with fluorine and chlorine	kg	10%	Free
2903.78.00	-- Other perhalogenated derivatives	kg	10%	Free
	-- Other			
2903.79.10	--- HFC 134a	kg	5%	Free
2903.79.90	--- Other	kg	10%	Free
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
2903.81.00	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	10%	Free
2903.82.00	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	10%	Free
2903.89.00	-- Other	kg	10%	Free
	- Halogenated derivatives of aromatic hydrocarbons:			
2903.91.00	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	10%	Free
2903.92.00	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	kg	10%	Free
2903.99.00	-- Other	kg	10%	Free
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
	- Derivatives containing only sulpho groups, their salts and ethyl esters			
2904.10.10	--- Methane sulphonate	kg	5%	Free
2904.10.90	--- Other	kg	10%	Free
2904.20.00	- Derivatives containing only nitro or only nitroso groups	kg	10%	Free
2904.90.00	- Other	kg	5%	Free
SUB-CHAPTER II				
ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11.00	-- Methanol (methyl alcohol)	kg	10%	Free
2905.12.00	-- Propan-1-01 (propyl alcohol) and propan-2-01 (isopropyl alcohol):	kg	10%	Free
2905.13.00	-- Butan – 1-ol (n-butyl alcohol)	kg	10%	Free
2905.14.00	-- Other butanols	kg	10%	Free
	-- Octanol (octyl alcohol) and isomers thereof			
2905.16.10	--- Imported by VAT registered dioctyl orthophthalates manufacturing industry	kg	5%	Free
2905.16.90	--- Other	kg	10%	Free
2905.17.00	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	10%	Free
2905.19.00	-- Other	kg	10%	Free
	- Unsaturated monohydric alcohols:			
2905.22.00	-- Acyclic terpene alcohols	kg	10%	Free
2905.29.00	-- Other	kg	10%	Free
	- Diols			
	-- Ethylene glycol (ethanediol)			
2905.31.10	--- Imported by VAT registered PET chips manufacturing industry	kg	0%	Free
2905.31.90	--- Other	kg	10%	Free
2905.32.00	-- Propylene glycon (propane-1, 2-diol)	kg	10%	Free
2905.39.00	-- Other	kg	10%	Free
	- Other polyhydric alcohols:			
2905.41.00	-- 2 Ethyl-2 (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	kg	10%	Free
2905.42.00	-- Pentaerythritol	kg	10%	Free
2905.43.00	-- Mannitol	kg	10%	Free
2905.44.00	-- D-glucitol (sorbitol)	kg	10%	Free
2905.45.00	-- Glycerol	kg	10%	Free
2905.49.00	-- Other	kg	10%	Free

	2905.51.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols -- Ethchlorvynol (INN)	kg	10%	Free
		-- Other			
	2905.59.10	--- Chlorobutol, chloroloutanol, chloral hydrate Thioglycerol, Alpha-Thioglycerol pentaerithritol tetranitrate, Basuiphan	kg	5%	Free
	2905.59.90	--- Other	kg	10%	Free
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Cyclanic, cyclenic or cycloterpenic:			
	2906.11.00	-- Menthol	kg	10%	Free
	2906.12.00	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	10%	Free
		-- Sterols and inositols	kg		
	2906.13.10	--- Sterols	kg	10%	Free
	2906.13.20	--- Inositols	kg	5%	Free
		-- Other	kg		
	2906.19.10	--- Terpinhydrate	kg	5%	Free
	2906.19.90	--- Other	kg	10%	Free
		- Aromatic			
	2906.21.00	-- Benzyl alcohol	kg	10%	Free
	2906.29.00	-- Other	kg	10%	Free
		SUB-CHAPTER III			
		PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07		Phenols; phenol-alcohols.			
		- Monophenols:			
	2907.11.00	-- Phenol (hydroxybenzene) and its salts	kg	5%	Free
	2907.12.00	-- Cresols and their salts	kg	5%	Free
	2907.13.00	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	5%	Free
	2907.15.00	-- Naphthols and their salts	kg	5%	Free
	2907.19.00	-- Other	kg	5%	Free
		- Polyphenols; phenol-alcohols:			
	2907.21.00	-- Resorcinol and its salts	kg	5%	Free
	2907.22.00	-- Hydroquinone (quinol) and its salts	kg	5%	Free
	2907.23.00	-- 4,4 -Isopropylidenediphenol (bisphenol) A, diphenylpropane) and its salts	kg	5%	Free
	2907.29.00	-- Other	kg	5%	Free
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
		- Derivatives containing only halogen substituents and their salts			
	2908.11.00	-- Pentachlorophenol (ISO)	kg	5%	Free
	2908.19.00	-- Other	kg	5%	Free
		- Other			
	2908.91.00	-- Dinoseb (ISO) and its salts	kg	5%	Free
	2908.92.00	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	kg	5%	Free
	2908.99.00	-- Other	kg	5%	Free
		SUB-CHAPTER IV			
		ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	2909.11.00	-- Diethyl ether	kg	5%	Free
	2909.19.00	-- Other	kg	5%	Free
	2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free
	2909.30.00	- Aromatic ethers and their halogenated sulphonated, nitrated or nitrosated derivatives	kg	5%	Free

	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.41.00	-- 2,2- Oxydiethanol (diethylene glycol, digol)	kg	5%	Free
2909.43.00	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	5%	Free
2909.44.00	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	5%	Free
2909.49.00	-- Other	kg	5%	Free
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	5%	Free
29.10	Epoxydes, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10.00	- Oxirane (ethylene oxide)	kg	5%	Free
2910.20.00	- Methyloxirane (propylene oxide)	kg	5%	Free
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	5%	Free
2910.40.00	- Dieldrin (ISO, INN)	kg	5%	Free
2910.90.00	- Other	kg	5%	Free
29.11	2911.00.00 Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	5%	Free
SUB-CHAPTER V				
ALDEHYDE-FUNCTION COMPOUNDS				
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	- Acyclic aldehydes without other oxygen function:			
2912.11.00	-- Methanal/Formalin (formaldehyde)	kg	25%	Free
2912.12.00	-- Ethanal (acetaldehyde)	kg	10%	Free
2912.19.00	-- Other	kg	10%	Free
	- Cyclic aldehydes without other oxygen function:			
2912.21.00	-- Benzaldehyde	kg	10%	Free
2912.29.00	-- Other	kg	10%	Free
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :			
2912.41.00	-- Vanillin (4-hydroxy - 3 - allthobenzaldehyde)	kg	10%	Free
2912.42.00	-- Ethyvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	10%	Free
2912.49.00	-- Other	kg	10%	Free
2912.50.00	- Cyclic polymers of aldehydes	kg	10%	Free
2912.60.00	- Paraformaldehyde	kg	5%	Free
29.13	2913.00.00 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	kg	10%	Free
SUB-CHAPTER VI				
KETONE-FUNCTION COMPOUNDS				
AND QUINONE-FUNCTION COMPOUNDS				
29.14	Ketones and Quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acyclic ketones without other oxygen function:			
2914.11.00	-- Acetone	kg	10%	Free
2914.12.00	-- Butanone (methyl ethyl ketone)	kg	10%	Free
2914.13.00	-- 4-Methylpentan 2-one (methyl isobutyl ketone)	kg	10%	Free
2914.19.00	-- Other	kg	10%	Free
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function			
2914.22.00	-- Cyclohexanone and methylcyclohexanones	kg	10%	Free
2914.23.00	-- Ionones and methylionones	kg	10%	Free
2914.29.00	-- Other	kg	10%	Free
	- Aromatic ketones without other oxygen function :			
2914.31.00	-- Phenylacetone (phenylpropan-2-one)	kg	10%	Free
2914.39.00	-- Other	kg	10%	Free
2914.40.00	- Ketone-alcohols and ketone-aldehydes	kg	10%	Free
2914.50.00	- Ketone-phenols and ketones with other oxygen function	kg	10%	Free
	- Quinones:			
2914.61.00	-- Anthraquinone	kg	10%	Free

2914.69.00	-- Other	kg	10%	Free
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%	Free

**SUB-CHAPTER VII
CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES,
PEROXIDES AND PEROXYACIDS AND THEIR
HALOGENATED, SULPHONATED, OR NITRATED
OR NITROSATED DERIVATIVES**

29.15**Saturated acyclic monocarboxylic acid and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.**

	- Formic acid, its salts and esters:			
2915.11.00	-- Formic acid	kg	10%	Free
2915.12.00	-- Salts of formic acid	kg	10%	Free
2915.13.00	-- Esters of formic acid	kg	10%	Free
	- Acetic acid and its salts; acetic anhydride:			
2915.21.00	-- Acetic acid	kg	25%	Free
2915.24.00	-- Acetic anhydride	kg	10%	Free
	-- Other			
2915.29.10	--- Sodium acetate	kg	5%	Free
2915.29.90	--- Other	kg	10%	Free
	- Esters of acetic acid:			
2915.31.00	-- Ethyl acetate	kg	10%	Free
2915.32.00	-- Vinyl acetate	kg	5%	Free
2915.33.00	-- n-Butyl acetate	kg	10%	Free
2915.36.00	-- Dinoseb (ISO) acetate	kg	10%	Free
2915.39.00	-- Other	kg	10%	Free
2915.40.00	- Mono, di- or trichloroacetic acids, their salts and esters	kg	10%	Free
	- Propionic acid, its salts and esters			
2915.50.10	--- Deoxycortone phenyl propionate	kg	5%	Free
2915.50.90	--- Other	kg	10%	Free
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	kg	10%	Free
	- Palmitic acid, Stearic acid, their salts and esters			
2915.70.10	--- Stearic acid, their salts and esters	kg	10%	Free
2915.70.20	--- Ethyl palmitate and Isopropyl palmitate	kg	10%	Free
	--- Palmitic acid, their salts and esters excluding ethyl palmitate and isopropyl palmitate			
2915.70.31	---- Sodium salt of palmitic acid (soap noodle) imported by VAT registered soap manufacturers	kg	25%	Free
2915.70.32	---- Sodium salt of palmitic acid (soap noodle) imported by other	kg	25%	Free
2915.70.39	---- Other	kg	25%	Free
2915.90.00	- Other	kg	25%	Free

29.16**Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acid 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:			
2916.11.00	-- Acrylic acid and its salts	kg	5%	Free
2916.12.00	-- Esters of Acrylic acid	kg	5%	Free
2916.13.00	-- Methacrylic acid and its salts	kg	5%	Free
2916.14.00	-- Esters of methacrylic acid	kg	5%	Free
2916.15.00	-- Oleic, linoleic or linolenic acids, their salts and esters	kg	5%	Free
2916.16.00	-- Binapacryl (ISO)	kg	5%	Free
2916.19.00	-- Other	kg	5%	Free
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	Free
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31.00	-- Benzoic acid, its salts and esters	kg	5%	Free
2916.32.00	-- Benzoyl peroxide and benzoyl chloride	kg	5%	Free
2916.34.00	-- Phenylacetic acid and its salts	kg	5%	Free
2916.39.00	-- Other	kg	5%	Free

29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2917.11.00	-- Oxalic acid, its salts and esters	kg	10%	Free	
2917.12.00	-- Adipic acid, its salts and esters	kg	10%	Free	
2917.13.00	-- Azelaic acid, sebacic acid, their salts and esters	kg	10%	Free	
2917.14.00	-- Maleic anhydride	kg	10%	Free	
2917.19.00	-- Other	kg	10%	Free	
2917.20.00	- Cyclanic, cyclenic or cycloterpenic, polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	Free	
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
	-- Dioctyl orthophthalates				
2917.32.10	--- Pharmaceutical grade imported under block list by VAT registered pharmaceutical industry	kg	25%	Free	
2917.32.90	--- Other	kg	25%	Free	
2917.33.00	-- Dinonyl or didecyl orthophthalates	kg	25%	Free	
2917.34.00	-- Other esters of orthophthalic acid	kg	25%	Free	
2917.35.00	-- Phthalic anhydride	kg	5%	Free	
	-- Terephthalic acid and its salts				
2917.36.10	--- Terephthalic acid imported by VAT registered PET chips manufacturing industry	kg	0%	Free	
2917.36.90	--- Other	kg	25%	Free	
2917.37.00	-- Dimethyl terephthalate	kg	25%	Free	
2917.39.00	-- Other	kg	25%	Free	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.11.00	-- Lactic acid, its salts and esters	kg	5%	Free	
2918.12.00	-- Tartaric acid	kg	5%	Free	
2918.13.00	-- Salts and esters of tartaric acid	kg	5%	Free	
2918.14.00	-- Citric acid	kg	5%	Free	
2918.15.00	-- Salts and esters of citric acid	kg	5%	Free	
2918.16.00	-- Gluconic acid, its salts and esters	kg	5%	Free	
2918.18.00	-- Chlorobenzilate (ISO)	kg	5%	Free	
	-- Other				
2918.19.10	--- Calcium, lactate, calcium livulinate, calcium sodium lactate, cantharides, cantheridin	kg	5%	Free	
2918.19.90	--- Other	kg	10%	Free	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:				
2918.21.00	-- Salicylic acid and its salt	kg	5%	Free	
2918.22.00	-- O-Acetylsalicylic acid, its salts and esters	kg	5%	Free	
2918.23.00	-- Other esters of salicylic acid and their salts	kg	5%	Free	
2918.29.00	-- Other	kg	5%	Free	
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	Free	
	- Other				
2918.91.00	-- 2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	kg	5%	Free	
2918.99.00	-- Other	kg	5%	Free	
	SUB-CHAPTER VIII				
	ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES				
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
2919.10.00	- Tris (2, 3-dibromopropyl) phosphate	kg	5%	Free	
2919.90.00	- Other	kg	5%	Free	

29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:				
2920.11.00	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	5%	Free	
2920.19.00	-- Other	kg	5%	Free	
	- Other				
2920.90.10	--- Erythrityl tetranitrate, Isosorbidedinitate	kg	5%	Free	
2920.90.90	--- Other	kg	10%	Free	
SUB-CHAPTER IX					
NITROGEN-FUNCTION COMPOUNDS					
29.21	Amine function compounds.				
	- Acyclic monoamines and their derivatives; salts thereof:				
2921.11.00	-- Methylamine, di- or trimethylamine and their salts	kg	5%	Free	
2921.19.00	-- Other	kg	5%	Free	
	- Acyclic polyamines and their derivatives; salts thereof:				
2921.21.00	-- Ethylenediamine and its salts	kg	5%	Free	
2921.22.00	-- Hexamethylenediamine and its salts	kg	5%	Free	
2921.29.00	-- Other	kg	5%	Free	
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts, thereof	kg	5%	Free	
	- Aromatic monoamines and their derivatives; salts thereof:				
2921.41.00	-- Aniline and its salts	kg	5%	Free	
2921.42.00	-- Aniline derivatives and their salts	kg	5%	Free	
2921.43.00	-- Toluidines and their derivatives; salts thereof	kg	5%	Free	
2921.44.00	-- Diphenylamine and its derivatives; salts thereof	kg	5%	Free	
2921.45.00	-- 1- Naphthylamine (alpha-naphthylamine), 2- Naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	5%	Free	
2921.46.00	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	5%	Free	
2921.49.00	-- Other	kg	5%	Free	
	- Aromatic polyamines and their derivatives; salts thereof				
2921.51.00	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	kg	5%	Free	
2921.59.00	-- Other	kg	5%	Free	
29.22	Oxygen-function amino-compounds.				
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof				
2922.11.00	-- Monoethanolamine and its salts	kg	5%	Free	
2922.12.00	-- Diethanolamine and its salts	kg	5%	Free	
2922.13.00	-- Triethanolamine and its salts	kg	5%	Free	
2922.14.00	-- Dextropropoxyphene (INN) and its salts	kg	5%	Free	
	- Other				
2922.19.10	--- Tamoxifen cytrate	kg	0%	Free	
2922.19.90	--- Other	kg	5%	Free	
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:				
2922.21.00	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	5%	Free	
	- Other				
2922.29.10	--- Acetaminophen, Methoxyphenamine, P-acetaminopaenol	kg	5%	Free	
2922.29.90	--- Other	kg	10%	Free	
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:				
2922.31.00	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	5%	Free	
2922.39.00	-- Other	kg	5%	Free	
	- Amino-acids, other than those containing more than one kind of oxygen function; and their esters; salts thereof:				
2922.41.00	-- Lysine and its esters; salts thereof	kg	0%	Free	
	- Other				
2922.42.10	--- Tasting salts (monosodium glutamate) in retail pack upto 2.5 kg	kg	25%	Free	

	2922.42.20	--- Tasting salts (monosodium glutamate) in other packing	kg	10%	Free
	2922.42.90	--- Other	kg	5%	Free
	2922.43.00	-- Anthranilic acid and its salts	kg	5%	Free
	2922.44.00	-- Tilidine (INN) and its salts	kg	5%	Free
	2922.49.00	-- Other	kg	5%	Free
	2922.50.00	- Amino -alcohol-phenols, amino- acid - phenols and other amino- compounds with oxygen function	kg	5%	Free
29.23		Quaternary ammonium salts and hydroxides; lecithins and other Phosphoaminolipids whether or not chemically defined			
	2923.10.00	- Choline and its salts	kg	0%	Free
	2923.20.00	- Lecithins and other phosphoaminolipids	kg	5%	Free
29.24	2923.90.00	- Other	kg	5%	Free
		Carboxamide-function compounds; amide-function compounds of carbonic acid.			
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
	2924.11.00	-- Meprobamate (INN)	kg	5%	Free
	2924.12.00	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	kg	5%	Free
	2924.19.00	-- Other	kg	5%	Free
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
	2924.21.00	-- Ureines and their derivatives; salts thereof	kg	5%	Free
	2924.23.00	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	5%	Free
	2924.24.00	-- Ethinamate (INN)	kg	5%	Free
	2924.29.00	-- Other	kg	5%	Free
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
		- Imides and their derivatives; salts thereof:			
	2925.11.00	-- Saccharin and its salts	kg	5%	Free
	2925.12.00	-- Glutethimide (INN)	kg	5%	Free
		-- Other			
	2925.19.10	--- Bi-calutamide/Epirubicin HCl	kg	0%	Free
	2925.19.90	--- Other	kg	5%	Free
		- Imines and their derivatives; salts thereof:			
	2925.21.00	-- Chlordimeform (ISO)	kg	5%	Free
	2925.29.00	-- Other	kg	5%	Free
29.26		Nitrile-function compounds.			
	2926.10.00	- Acrylonitrile	kg	10%	Free
	2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	kg	10%	Free
	2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	10%	Free
		- Other			
	2926.90.10	--- Nitroxinil and its solution, Isaminile	kg	5%	Free
	2926.90.90	--- Other	kg	10%	Free
29.27	2927.00.00	Diazo-, azo- or azoxy- compounds.	kg	10%	Free
29.28	2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	kg	10%	Free
29.29		Compounds with other nitrogen function.			
	2929.10.00	- Isocyanates	kg	10%	Free
	2929.90.00	- Other	kg	25%	Free
		SUB-CHAPTER X			
		ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30		Organo-sulphur compounds.			
	2930.20.00	- Thiocarbamates and dithiocarbamates	kg	5%	Free
	2930.30.00	- Thiuram mono-, di- or tetrasulphides	kg	5%	Free
	2930.40.00	- Methionine	kg	0%	Free
	2930.50.00	- Captafol (ISO) and methamidophos (ISO)	kg	5%	Free
		- Other			
	2930.90.10	--- Cyclosporine/Mesna	kg	0%	Free
	2930.90.90	--- Other	kg	5%	Free

29.31		Other organo-inorganic compounds.			
	2931.10.00	- Tetramethyl lead and tetraethyl lead	kg	5%	Free
	2931.20.00	- Tributyltin compounds	kg	5%	Free
	2931.90.00	- Other	kg	5%	Free
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.			
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
	2932.11.00	-- Tetrahydrofuran	kg	10%	Free
	2932.12.00	-- 2- Furaldehyde (furfuraldehyde)	kg	10%	Free
	2932.13.00	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	10%	Free
	2932.19.00	-- Other	kg	10%	Free
	2932.20.00	-Lactones	kg	10%	Free
		- Other :			
	2932.91.00	-- Isosafrole	kg	10%	Free
	2932.92.00	-- 1-(1, 3-Benzodioxol-5-yl) propan-2-one	kg	10%	Free
	2932.93.00	-- Piperonal	kg	10%	Free
	2932.94.00	-- Safrole	kg	10%	Free
	2932.95.00	-- Tetrahydrocannabinols (all isomers)	kg	10%	Free
	2932.99.00	-- Other	kg	10%	Free
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.			
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
	2933.11.00	-- Phenazone (antipyrin) and its derivatives	kg	5%	Free
	2933.19.00	-- Other	kg	5%	Free
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
	2933.21.00	-- Hydantoin and its derivatives	kg	5%	Free
	2933.29.00	-- Other	kg	5%	Free
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
	2933.31.00	-- Pyridine and its salts	kg	10%	Free
	2933.32.00	-- Piperidine and its salts	kg	10%	Free
	2933.33.00	-- 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	kg	10%	Free
	2933.39.00	-- Other	kg	5%	Free
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:			
	2933.41.00	-- Levorphanol (INN) and its salts	kg	10%	Free
	2933.49.00	-- Other	kg	5%	Free
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
	2933.52.00	-- Malonylurea (barbituric acid) and its salts	kg	5%	Free
	2933.53.00	-- Allobarbitol (INN), amobarbitol (INN), barbital (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	kg	5%	Free
	2933.54.00	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	5%	Free
	2933.55.00	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	5%	Free
		-- Other			
	2933.59.10	--- 5-fluorouracil BP, methotrexate BP, capecitabine USP, cytarabin	kg	0%	Free
	2933.59.90	--- Other	kg	5%	Free
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
	2933.61.00	-- Melamine	kg	5%	Free
	2933.69.00	-- Other	kg	5%	Free
		- Lactams:			
	2933.71.00	-- 6-Hexanelactam(epsilon-caprolactam)	kg	5%	Free

	2933.72.00	-- Clobazam (INN) and methyprylon (INN) -- Other lactams	kg	5%	Free
	2933.79.10	--- Sunitinib malate	kg	0%	Free
	2933.79.90	--- Other - Other	kg	5%	Free
	2933.91.00	-- 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	kg	0%	Free
29.34	2933.99.00	-- Other Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	kg	0%	Free
	2934.10.00	- Compounds containing an unfused thiazole ring (whether not hydrogenated)in the structure	kg	5%	Free
	2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	5%	Free
	2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated),not further fused - Other	kg	5%	Free
	2934.91.00	-- 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 -- Other	kg	5%	Free
	2934.99.10	--- Nucleic acids and their salts	kg	0%	Free
	2934.99.20	--- Gemcitabine HCl USP, Cyclophosphamide BP, lphosphamide BP	kg	0%	Free
29.35	2934.99.90	--- Other heterocyclic compounds, nes	kg	5%	Free
	2935.00.00	Sulphonamides.	kg	0%	Free
SUB-CHAPTER XI					
PROVITAMINS, VITAMINS AND HORMONES					
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins; and intermixtures of the forgoing whether or not in any solvent. - Vitamins and their derivatives, unmixed:			
	2936.21.00	-- Vitamins A and their derivatives	kg	0%	Free
	2936.22.00	-- Vitamin B ₁ and its derivatives	kg	0%	Free
	2936.23.00	-- Vitamin B ₂ and its derivatives	kg	0%	Free
	2936.24.00	-- D-or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg	0%	Free
	2936.25.00	-- Vitamin B ₆ and its derivatives	kg	0%	Free
	2936.26.00	-- Vitamin B ₁₂ and its derivatives	kg	0%	Free
	2936.27.00	-- Vitamin C and its derivatives	kg	0%	Free
	2936.28.00	-- Vitamin E and its derivatives	kg	0%	Free
	2936.29.00	-- Other vitamins and their derivatives	kg	0%	Free
	2936.90.00	-- Other, including natural concentrates	kg	0%	Free
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
	2937.11.00	--Somatotropin, its derivatives and structural analogues	kg	5%	Free
	2937.12.00	-- Insulin and its salts -- Other	kg	0%	Free
	2937.19.10	--- HCG, leutinising hormone & releasing hormone	kg	0%	Free
	2937.19.90	--- Other - Steroidal hormones, their derivatives and structural analogues:	kg	5%	Free
	2937.21.00	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	5%	Free
	2937.22.00	-- Halogenated derivatives of corticosteroidal hormones	kg	5%	Free

	2937.23.10	-- Oestrogens and progestogens --- Desogestrel ethinyloestradiol and lynestrenal --- Other oestrogens and progestogens	kg	0%	Free
	2937.23.91	---- Medroxy progesterone acetate	kg	0%	Free
	2937.23.99	---- Other	kg	5%	Free
	2937.29.00	-- Other	kg	5%	Free
	2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	5%	Free
	2937.90.00	- Other	kg	5%	Free
SUB-CHAPTER XII					
GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES					
29.38		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.			
	2938.10.00	- Rutoside (rutin) and its derivatives - Other	kg	5%	Free
	2938.90.10	--- Etoposide BP	kg	0%	Free
	2938.90.90	--- Other	kg	5%	Free
29.39		Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.			
	2939.11.00	- Alkaloids of opium and their derivatives; salts thereof: -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodon (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	kg	10%	Free
	2939.19.00	-- Other	kg	10%	Free
	2939.20.10	- Alkaloids of cinchona and their derivatives; salts thereof --- Quinine and its salts	kg	0%	Free
	2939.20.90	--- Other	kg	10%	Free
	2939.30.00	- Caffeine and its salts - Ephedrine and its salts:	kg	10%	Free
	2939.41.00	-- Ephedrine and its salts	kg	10%	Free
	2939.42.00	-- Pseudoephedrine (INN) and its salts	kg	10%	Free
	2939.43.00	-- Cathine (INN) and its salts	kg	10%	Free
	2939.44.00	-- Norephedrine and its salts	kg	10%	Free
	2939.49.00	-- Other - Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	kg	10%	Free
	2939.51.00	-- Fenethylamine (INN) and its salts	kg	10%	Free
	2939.59.00	-- Other - Alkaloids of rye ergot and their derivatives; salts thereof:	kg	10%	Free
	2939.61.00	-- Ergometrine (INN) and its salts	kg	10%	Free
	2939.62.00	-- Ergotamine (INN) and its salts	kg	10%	Free
	2939.63.00	-- Lysergic acid and its salts	kg	10%	Free
	2939.69.00	-- Other - Other:	kg	10%	Free
	2939.91.00	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof -- Other	kg	10%	Free
	2939.99.10	---Vincristine sulphate USP, vinblastin sulphate	kg	0%	Free
	2939.99.90	--- Other	kg	10%	Free
SUB-CHAPTER XIII					
OTHER ORGANIC COMPOUNDS					
29.40	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of headings 29.37, 29.38 or 29.39.	kg	10%	Free
29.41		Antibiotics.			
	2941.10.00	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	kg	0%	Free
	2941.20.00	- Streptomycins and their derivatives; salts thereof	kg	0%	Free
	2941.30.00	- Tetracyclines and their derivatives; salts thereof	kg	0%	Free

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	2941.40.00	- Chloramphenicol and its derivatives; salts there of - Erythromycin and its derivatives; salts thereof	kg	0%	Free
	2941.50.10	--- Erythromycin ethyl succinate; Erythromycin stearate	kg	10%	Free
	2941.50.90	--- Other - Other --- Azithromycin	kg	0%	Free
	2941.90.11	---- Azithromycin (compacted or micronised)	kg	10%	Free
	2941.90.19	---- Other	kg	5%	Free
	2941.90.90	--- Other	kg	0%	Free
29.42	2942.00.00	Other organic compounds.	kg	0%	Free

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 oil, 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 12.02, 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 this Schedule -
 - (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 examination 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
30.01		Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
	3001.20.00	- Extracts of glands or other organs or of their secretions	kg	0%	Free
	3001.90.00	- Other	kg	0%	Free
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 of micro-organisms (excluding yeasts) and similar products.			
	3002.10.00	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	kg	0%	Free
	3002.20.00	- Vaccines for human medicine	kg	0%	Free
	3002.30.00	- Vaccines for veterinary medicine.	kg	0%	Free
	3002.90.00	- Other	kg	0%	Free
30.03		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
	3003.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5%	Free
	3003.20.00	- Containing other antibiotics	kg	5%	Free
		- Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
	3003.31.00	-- Insulin	kg	0%	Free
		-- Other			
	3003.39.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution	kg	0%	Free
	3003.39.90	--- Other	kg	5%	Free
		- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics			
	3003.40.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution	kg	0%	Free
	3003.40.20	--- Containing ephedrine or its salts	kg	5%	Free

	3003.40.30	--- Containing pseudoephedrine (INN) or its salts	kg	5%	Free
	3003.40.40	--- Containing norephedrine (INN) or its salts	kg	5%	Free
	3003.40.90	--- Other	kg	5%	Free
		- Other			
	3003.90.10	--- Containing more than 15% absolute alcohol	kg	25%	Free
		--- Other			
	3003.90.91	---- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution	kg	0%	Free
	3003.90.99	---- Other	kg	5%	Free
30.04		Medicaments (excluding goods of headings 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.			
	3004.10.00	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	5%	Free
		- Containing other antibiotics			
	3004.20.10	--- Mycophenolate mofetil; Mycophenolate sodium; Cyclosporin	kg	0%	Free
	3004.20.90	--- Other	kg	5%	Free
		- Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
	3004.31.00	-- Containing insulin	kg	0%	Free
	3004.32.00	-- Containing adrenal corticosteroid hormones, their derivatives or structural analogues	kg	5%	Free
		-- Other			
	3004.39.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution	kg	0%	Free
	3004.39.90	--- Other	kg	5%	Free
		- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics			
	3004.40.10	--- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution	kg	0%	Free
		--- Containing ephedrine or its salts	kg	5%	Free
	3004.40.30	--- Containing pseudoephedrine (INN) or its salts	kg	5%	Free
	3004.40.40	--- Containing norephedrine (INN) or its salts	kg	5%	Free
	3004.40.90	--- Other	kg	5%	Free
	3004.50.00	- Other medicaments containing vitamins or other products of heading No. 29.36	kg	5%	Free
		- Other			
	3004.90.10	--- Containing more than 15% of absolute alcohol	kg	25%	Free
	3004.90.20	--- Homeopathic, Biochemic, Ayurvedic, Unani medicine and following Psychotropic drugs fluphenazine decanoate; flupenthixol decanoate, clophenthixol decanoate only and Anaesthetics (all types), ethyl chloride BP, suxamethonium bromide/chloride, thiopentone sodium; xylocaine/lidocaine/lingocaine, pancuronium bromide, bupivacaine, procaine, kaetamine hydrochloride; cyclosporine	kg	5%	Free
		--- Other			
	3004.90.91	---- Anti-malaria, anti-TB, anti-cancer, anti-leprosy, cardiovascular and anti-hepatic encephalopathy drugs and Kidney dialysis solution; Drugs for thalassaemia	kg	0%	Free
	3004.90.99	---- Other	kg	5%	Free
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up; in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
	3005.10.00	- Adhesive dressings and other articles having an adhesive layer	kg	10%	Free
	3005.90.00	- Other	kg	10%	Free
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.			
	3006.10.00	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	5%	Free

3006.20.00	- Blood grouping reagents	kg	5%	Free
3006.30.00	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	kg	5%	Free
3006.40.00	- Dental cements and other dental fillings; bone reconstruction cements	kg	5%	Free
3006.50.00	- First-aid boxes and kits	kg	5%	Free
3006.60.00	- Chemical contraceptive preparations based on hormones on other products of heading 29.37 or on spermicides:	kg	0%	Free
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	5%	Free
	- Other			
3006.91.00	-- Appliances identifiable for ostomy use	kg	5%	Free
3006.92.00	-- Waste pharmaceuticals	kg	5%	Free

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.

Fertilisers

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
31.01	3101.00.00	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.	kg	0%	Free
31.02	3102.10.00	Mineral or chemical fertilisers, nitrogenous. - Urea, whether or not in aqueous solution	kg	0%	Free
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
	3102.21.00	-- Ammonium sulphate	kg	0%	Free
	3102.29.00	-- Other	kg	0%	Free
	3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	kg	0%	Free
	3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	0%	Free
	3102.50.00	- Sodium nitrate	kg	0%	Free
	3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	0%	Free
	3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	0%	Free
	3102.90.00	- Other including mixtures not specified in the foregoing sub-headings	kg	0%	Free
31.03		Mineral or chemical fertilisers, phosphatic.			
		- Superphosphates			
	3103.10.10	--- single superphosphates	kg	25%	Free
	3103.10.20	--- Triple superphosphates	kg	0%	Free
	3103.10.90	--- Other	kg	0%	Free
	3103.90.00	- Other	kg	0%	Free
31.04		Mineral or chemical fertilisers, potassic.			
	3104.20.00	- Potassium chloride	kg	0%	Free
	3104.30.00	- Potassium sulphate	kg	0%	Free
	3104.90.00	- Other	kg	0%	Free

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.				
3105.10.00	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	0%	Free
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	0%	Free
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	0%	Free
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	0%	Free
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.51.00	-- Containing nitrates and phosphates	kg	0%	Free
3105.59.00	-- Other	kg	0%	Free
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	0%	Free
3105.90.00	- Other	kg	0%	Free

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, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
	3201.10.00	- Quebracho extract	kg	5%	Free
	3201.20.00	- Wattle extract	kg	5%	Free
	3201.90.00	- Other	kg	5%	Free
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
	3202.10.00	- Synthetic organic tanning substances	kg	5%	Free
	3202.90.00	- Other	kg	5%	Free
32.03	3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	kg	5%	Free

32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11.00	-- Disperse dyes and preparations based thereon	kg	5%	Free
3204.12.00	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	kg	5%	Free
3204.13.00	-- Basic dyes and preparations based thereon	kg	5%	Free
3204.14.00	-- Direct dyes and preparations based thereon	kg	5%	Free
3204.15.00	-- Vat dyes (including those usable in that state as pigments) and preparation based thereon	kg	5%	Free
3204.16.00	-- Reactive dyes and preparations based thereon	kg	5%	Free
3204.17.00	-- Pigments and preparations based thereon	kg	5%	Free
3204.19.00	-- Other, including mixtures of colouring matter of two or more of the sub-heading Nos. 3204.11 to 3204.19	kg	5%	Free
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	5%	Free
3204.90.00	- Other	kg	5%	Free
32.05	3205.00.00 Colour lakes; Preparations as specified in Note 3 to this Chapter based on colour lakes.	kg	5%	Free
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of Heading Nos. 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 :			
3206.11.00	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	kg	5%	Free
3206.19.00	-- Other	kg	5%	Free
3206.20.00	- Pigments and preparations based on chromium compounds	kg	5%	Free
	- Other colouring matter and other preparations:			
3206.41.00	-- Ultramarine and preparations based thereon	kg	5%	Free
3206.42.00	-- Lithopone and other pigments and preparations based on zinc sulphide	kg	5%	Free
3206.49.00	-- Other	kg	5%	Free
3206.50.00	- Inorganic products of a kind used as luminophores	kg	5%	Free
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5%	Free
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	5%	Free
3207.20.00	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	5%	Free
3207.30.00	- Liquid lustres and similar preparations	kg	5%	Free
3207.40.00	- Glass frit and other glass, in the form of granules or flakes	kg	5%	Free
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
	- Based on polyesters:			
3208.10.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	kg	25%	Free
3208.10.90	--- Other	kg	25%	Free
	- Based on acrylic or vinyl polymers:			
3208.20.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	kg	25%	Free
3208.20.90	--- Other	kg	25%	Free
	- Other			
3208.90.10	--- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	kg	25%	Free
3208.90.20	--- Heat sealable lacquers	kg	25%	Free
3208.90.90	--- Other	kg	25%	Free

32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
	- Based on acrylic or vinyl polymers:			
	3209.10.10 --- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	kg	25%	Free
	3209.10.90 --- Other	kg	25%	Free
	3209.90.10 --- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	kg	25%	Free
	3209.90.20 --- Heat sealable lacquers	kg	25%	Free
	3209.90.90 --- Other	kg	25%	Free
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
	3210.00.10 --- Paints and varnishes imported by Bangladesh Biman, flying club, concerned Government Department and VAT registered manufacturer as raw material for their product	kg	25%	Free
	3210.00.20 --- Prepared water pigments of a kind used for finishing leather, for cleaning footwear in tablet form	kg	25%	Free
	3210.00.90 --- Other	kg	25%	Free
32.11	Prepared driers.			
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.			
	3212.10.00 - Stamping foils	kg	10%	Free
	3212.90.00 - Other	kg	10%	Free
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
	3213.10.00 - Colours in sets	kg	10%	
	3213.90.00 - Other	kg	10%	Free
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like.			
	3214.10.00 - Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters fillings	kg	25%	Free
	3214.90.00 - Other	kg	25%	Free
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			
	3215.11.00 -- Black	kg	25%	Free
	3215.19.00 -- Other	kg	25%	Free
	- Other			
	3215.90.10 --- Inkjet refill in injectable form	kg	5%	Free
	3215.90.20 --- Ink for ball point pens	kg	10%	Free
	3215.90.90 --- Other	kg	25%	Free

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 3.01 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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 enflourage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		- Essential oils of citrus fruit:			
	3301.12.00	-- Of orange	kg	10%	Free
	3301.13.00	-- Of lemon	kg	10%	Free
	3301.19.00	-- Other	kg	10%	Free
		- Essential oils other than those of citrus fruit:			
	3301.24.00	-- Of peppermint (<i>Mentha piperita</i>)	kg	10%	Free
	3301.25.00	-- Of other mints	kg	10%	Free
	3301.29.00	-- Other	kg	10%	Free
	3301.30.00	- Resinoids	kg	10%	Free
	3301.90.00	- Other	kg	10%	Free
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
		- Of a kind used in the food and drink industries			
	3302.10.10	--- Of a kind used in beverage and food manufacturing and imported by VAT registered beverage and food industries, containing alcohol not exceeding 0.5% absolute per volume or free from alcohol	kg	10%	Free
	3302.10.90	--- Other	kg	25%	Free
	3302.90.00	- Other	kg	25%	Free
33.03	3303.00.00	Perfumes and toilet waters.	kg	25%	Free

33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.				
	3304.10.00 - Lip make-up preparations	kg	25%	Free	
	3304.20.00 - Eye make-up preparations	kg	25%	Free	
	3304.30.00 - Manicure or pedicure preparations	kg	25%	Free	
	- Other				
	3304.91.00 -- Powders, whether or not compressed	kg	25%	Free	
	3304.99.00 -- Other	kg	25%	Free	
33.05	Preparations for use on the hair.				
	3305.10.00 - Shampoos	kg	25%	Free	
	3305.20.00 - Preparations for permanent waving or straightening	kg	25%	Free	
	3305.30.00 - Hair lacquers	kg	25%	Free	
	3305.90.00 - Other	kg	25%	Free	
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.				
	3306.10.00 - Dentifrices	kg	25%	Free	
	3306.20.00 - Yarn used to clean between the teeth (dental floss)	kg	25%	Free	
	3306.90.00 - Other	kg	25%	Free	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, nor elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties.				
	3307.10.00 - Pre-shave, shaving or after-shave preparations	kg	25%	Free	
	3307.20.00 - Personal deodorants and antiperspirants	kg	25%	Free	
	3307.30.00 - Perfumed bath salts and other bath preparations	kg	25%	Free	
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:				
	3307.41.00 -- "Agarbatti" and other odoriferous preparations which operate by burning	kg	25%	Free	
	3307.49.00 -- Other	kg	25%	Free	
	3307.90.00 - Other	kg	25%	Free	

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 (headings 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) Unmixed animal waxes or unmixed vegetable waxes whether or not refined or coloured, of heading 15.21
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.
 - (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 34.09, etc)

The heading does not apply to:

 - (a) Products of headings 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 and 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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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): -- Other - Soap in other forms - 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			
	3401.11.00		kg	25%	Free
	3401.19.00		kg	25%	Free
	3401.20.00		kg	25%	Free
	3401.30.00		kg	25%	Free

Heading	Description	Unit	Rate	Duty
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			
3402.11.10	--- Linear Alkyl Benzene Sulphonic Acid (LABSA)	kg	10%	Free
3402.11.90	--- Other	kg	10%	Free
3402.12.00	-- Cationic	kg	10%	Free
3402.13.00	-- Non-ionic	kg	10%	Free
	-- Other			
3402.19.10	--- Defoaming agent	kg	5%	Free
3402.19.90	--- Other	kg	10%	Free
3402.20.00	- Preparations put up for retail sale	kg	25%	Free
	- Other			
3402.90.10	--- Detergents	kg	25%	Free
3402.90.90	--- Other	kg	25%	Free
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 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
	- Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11.00	-- Preparations for the treatment of textile materials, leather, furskins or other materials	kg	5%	Free
3403.19.00	-- Other	kg	10%	Free
	- Other			
3403.91.00	-- Preparation for the treatment of textile materials, leather, furskins or other materials	kg	5%	Free
3403.99.00	-- Other	kg	10%	Free
34.04	Artificial waxes and prepared waxes.			
3404.20.00	- Of poly (oxyethylene) (polyethylene glycol)	kg	10%	Free
3404.90.00	- Other	kg	10%	Free
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, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of Heading 34.04.			
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	kg	25%	Free
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other wood work	kg	25%	Free
3405.30.00	- Polishes and similar preparations for coach-work, other than metal polishes	kg	25%	Free
3405.40.00	- Scouring pastes and powders and other scouring preparations	kg	25%	Free
	- Other			
3405.90.10	--- Polishes and other preparations used in the finishing (including electro-plating) of metal articles	kg	10%	Free
3405.90.90	--- Other	kg	25%	Free
34.06	Candles, tapers and the like.			
3406.00.00		kg	25%	Free
34.07	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).			
		kg	25%	Free

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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
35.01		Casein, caseinates and other casein derivatives; casein glues.			
	3501.10.00	- Casein	kg	5%	Free
	3501.90.00	- Other	kg	5%	Free
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
		- Egg albumin :			
	3502.11.00	-- Dried	kg	10%	Free
	3502.19.00	-- Other	kg	10%	Free
	3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	kg	10%	Free
	3502.90.00	- Other	kg	10%	Free
35.03		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 or Heading 35.01.			
	3503.00.10	--- Ultrasound and ECG gel	kg	5%	Free
	3503.00.90	--- Other	kg	10%	Free
35.04	3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	kg	10%	Free
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches), glues based on starches, or on dextrins or other modified starches.			
	3505.10.00	- Dextrin and other modified starches	kg	25%	Free
	3505.20.00	- Glues	kg	25%	Free
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			

	3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	25%	Free
		- Other			
		-- Adhesives based on polymers of heading 39.01 to 39.13 or on rubber			
	3506.91.10	--- Elastic/construction glue imported by VAT registered hygienic products manufacturing industry	kg	10%	Free
	3506.91.90	--- Other	kg	25%	Free
	3506.99.00	-- Other	kg	25%	Free
35.07		Enzymes; prepared enzymes not elsewhere specified or included.			
	3507.10.00	- Rennet and concentrates thereof	kg	10%	Free
		- Other			
	3507.90.10	--- Streptokinase	kg	0%	Free
	3507.90.90	--- Other	kg	10%	Free

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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
36.01	3601.00.00	Propellant powders	kg	25%	Free
36.02	3602.00.00	Prepared explosives, other than propellant powders	kg	25%	Free
36.03	3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	kg	25%	Free
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles			
	3604.10.00	- Fireworks	kg	25%	Free
	3604.90.00	- Other	kg	25%	Free
36.05	3605.00.00	Matches; other than pyrotechnic articles of Heading 36.04	kg	25%	Free
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter			
	3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	kg	10%	Free
	3606.90.00	- Other	kg	10%	Free

Chapter 37

Photographic or cinematographic goods

Notes.

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

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
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.			
	3701.10.00	- For X-ray	m ²	5%	Free
	3701.20.00	- Instant print film	kg	10%	Free
		- Other plates and film, with any side exceeding 255 mm			
	3701.30.10	--- Unexposed photosensitive plates	m ²	2%	Free
	3701.30.90	--- Other	m ²	25%	Free
		- Other			
	3701.91.00	-- For colour photography (polychrome)	kg	10%	Free
	3701.99.00	-- Other	m ²	10%	Free
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
	3702.10.00	- For X-rays	m ²	5%	Free
		- Other film, without perforations, of a width not exceeding 105mm :			
	3702.31.00	-- For colour photography (polychrome)	u	10%	Free
	3702.32.00	-- Other, with silver halide emulsion	m ²	10%	Free
	3702.39.00	-- Other	m ²	10%	Free
		- Other film, without perforations, of a width exceeding 105mm			
	3702.41.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m ²	10%	Free
	3702.42.00	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	m ²	10%	Free
	3702.43.00	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	m ²	10%	Free
	3702.44.00	-- Of a width exceeding 105 mm but not exceeding 610 mm	m ²	10%	Free
		- Other film, for colour photography (polychrome)			
	3702.52.00	-- Of a width not exceeding 16 mm	m	10%	Free
	3702.53.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	10%	Free
	3702.54.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	m	10%	Free
	3702.55.00	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	m	10%	Free
	3702.56.00	-- Of a width exceeding 35 mm	m	10%	Free
		- Other			
	3702.96.00	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	m	10%	Free
	3702.97.00	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	m	10%	Free
	3702.98.00	-- Of a width exceeding 35 mm	m	10%	Free
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.			
	3703.10.00	- In rolls of a width exceeding 610 mm	kg	25%	Free
	3703.20.00	- Other, for colour photography (polychrome)	kg	10%	Free
	3703.90.00	- Other	kg	25%	Free
37.04	3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	kg	10%	Free

37.05		Photographic plates and film, exposed and developed, other than cinematographic film.			
	3705.10.00	- For offset reproduction	kg	10%	Free
	3705.90.00	- Other	kg	10%	Free
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
		- Of a width of 35 mm or more:			
	3706.10.10	--- Educational and instructional film	m	5%	Free
	3706.10.90	--- Other	m	25%	Free
		- Other			
	3706.90.10	--- Educational and instructional film	m	5%	Free
	3706.90.90	--- Other	m	25%	Free
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up measured portions or put of for retail sale in a form ready for use.			
	3707.10.00	- Sensitising emulsions	kg	5%	Free
	3707.90.00	- Other	kg	5%	Free

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 corrections 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 solvents;
- (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
- (d) Other wastes from chemical or allied industries.

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

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); chlordimeform (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); parathion-methyl (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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
	3801.10.00	- Artificial graphite	kg	10%	Free
	3801.20.00	- Colloidal or semi-colloidal graphite	kg	10%	Free
		- Carbonaceous pastes for electrodes and similar pastes for furnace linings			

	3801.30.10	--- Graphite paste imported by VAT registered ferro alloy manufacturing industry	kg	5%	Free
	3801.30.90	--- Other	kg	10%	Free
	3801.90.00	- Other	kg	10%	Free
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.			
	3802.10.00	- Activated carbon	kg	10%	Free
	3802.90.00	- Other	kg	10%	Free
38.03	3803.00.00	Tall oil, whether or not refined.	kg	10%	Free
38.04	3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of Heading 38.03.	kg	10%	Free
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 paracymene; pine oil containing alpherpineol as the main constituent.			
	3805.10.00	- Gum, wood or sulphate turpentine oils	kg	10%	Free
	3805.90.00	- Other	kg	10%	Free
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
	3806.10.10	--- Gum rosin imported by VAT registered paint or ink manufacturing industry	kg	10%	Free
	3806.10.90	--- Other	kg	25%	Free
	3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	25%	Free
	3806.30.00	- Easter gums	kg	25%	Free
		- Other			
	3806.90.10	--- Rosin size	kg	10%	Free
	3806.90.90	--- Other	kg	25%	Free
38.07	3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	kg	10%	Free
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
	3808.50.00	- Goods specified in Subheading Note 1 to this Chapter	kg	25%	Free
		- Other			
		-- Insecticides			
	3808.91.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free
		--- For non-agricultural purposes :			
	3808.91.21	---- Mosquito coil; aerosol; mosquito repellent	kg	25%	Free
	3808.91.29	---- Other	kg	25%	Free
		-- Fungicides			
	3808.92.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free
	3808.92.20	--- Chromatade copper arsenate	kg	5%	Free
		--- Other			
	3808.92.91	---- In bulk	kg	10%	Free
	3808.92.99	---- Other	kg	25%	Free
		-- Herbicides, anti-sprouting products and plant-growth regulators:			
	3808.93.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free
		--- Other			
	3808.93.91	---- Other in bulk	kg	10%	Free
	3808.93.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free
		-- Disinfectants			
	3808.94.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free
		--- Other			
	3808.94.91	---- In bulk	kg	10%	Free
	3808.94.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free
		-- Other			
	3808.99.10	--- For Dairy, Poultry and Agricultural purposes	kg	5%	Free
		--- Other			
	3808.99.91	---- Other in bulk	kg	10%	Free
	3808.99.99	---- Other in retail packings upto 2.5 kg	kg	25%	Free

38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs 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.			
	3809.10.00	- With a basis of amylaceous substances	kg	5%	Free
		- Other			
	3809.91.00	-- Of a kind used in the textile or like industries	kg	5%	Free
	3809.92.00	-- Of a kind used in the paper or like industries	kg	5%	Free
	3809.93.00	-- Of a kind used in the leather or like industries	kg	5%	Free
38.10		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.			
	3810.10.00	- Pickling preparations or metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	10%	Free
		- Other			
	3810.90.10	--- Submerge welding flux for LPG	kg	5%	Free
	3810.90.90	--- Other	kg	10%	Free
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, ant-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.			
		- Anti-knock preparations:			
	3811.11.00	-- Based on lead compounds	kg	5%	Free
	3811.19.00	-- Other	kg	5%	Free
		- Additives for lubricating oils:			
	3811.21.00	-- Containing petroleum oils or oils obtained from bituminous minerals	kg	10%	Free
	3811.29.00	-- Other	kg	10%	Free
	3811.90.00	- Other	kg	10%	Free
38.12		Prepared rubber accelerators; compounds plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
	3812.10.00	- Prepared rubber accelerators	kg	5%	Free
	3812.20.00	- Compound plasticisers for rubber or plastics	kg	5%	Free
	3812.30.00	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg	5%	Free
38.13	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	kg	5%	Free
38.14	3814.00.00	Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.	kg	10%	Free
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
		- Supported catalysts:			
	3815.11.00	-- With nickel or nickel compounds as the active substance	kg	10%	Free
	3815.12.00	-- With precious metal or precious metal compounds as the active substance	kg	10%	Free
	3815.19.00	-- Other	kg	10%	Free
	3815.90.00	- Other	kg	10%	Free
38.16	3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of Heading 38.01.	kg	10%	Free
38.17	3817.00.00	Mixed alkylbenzenes and Mixed alkylnaphthalenes, other than those of Heading 27.07 or 29.02.	kg	5%	Free
38.18	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	kg	10%	Free
38.19	3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	kg	10%	Free
38.20	3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	kg	10%	Free
38.21	3821.00.00	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	kg	10%	Free
38.22	3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or Laboratory reagents whether or not on a backing, other than those of heading No 30.02 or 30.06; certified reference materials	kg	5%	Free
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			

		- Industrial monocarboxylic fatty acids; acid oils from refining			
	3823.11.00	-- Stearic acid	kg	10%	Free
	3823.12.00	-- Oleic acid	kg	10%	Free
	3823.13.00	-- Tall oil fatty acids	kg	10%	Free
	3823.19.00	-- Other	kg	10%	Free
	3823.70.00	- Industrial fatty alcohols	kg	10%	Free
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included			
	3824.10.00	- Prepared binders for foundry moulds or cores	kg	5%	Free
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	10%	Free
	3824.40.00	- Prepared additives for cements, mortars or concretes	kg	10%	Free
	3824.50.00	- Non-refractory mortars and concretes	kg	10%	Free
	3824.60.00	- Sorbitol other than that of sub-heading 2905.44	kg	10%	Free
		- Mixtures containing halogenated derivatives of methane, ethane or propane :			
	3824.71.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	10%	Free
	3824.72.00	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	kg	10%	Free
	3824.73.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	10%	Free
	3824.74.00	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	kg	10%	Free
	3824.75.00	-- Containing carbon tetrachloride	kg	10%	Free
	3824.76.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	10%	Free
	3824.77.00	-- Containing bromomethane (methyl bromide) or bromochloromethane	kg	10%	Free
	3824.78.00	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	kg	10%	Free
	3824.79.00	-- Other	kg	10%	Free
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate :			
	3824.81.00	-- Containing oxirane (ethylene oxide)	kg	10%	Free
	3824.82.00	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	10%	Free
	3824.83.00	-- Containing tris(2,3-dibromopropyl) phosphate	kg	10%	Free
		- Other			
	3824.90.10	--- Gypsum anhydrite phosphate or phospho gypsum	kg	0%	Free
	3824.90.20	--- Chlorinated paraffin wax	kg	25%	Free
	3824.90.90	--- Other	kg	10%	Free
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter			
	3825.10.00	- Municipal waste	kg	25%	Free
	3825.20.00	- Sewage sludge	kg	25%	Free
	3825.30.00	- Clinical waste	kg	25%	Free
		- Waste organic solvents:			
	3825.41.00	-- Halogenated	kg	25%	Free
	3825.49.00	-- Other	kg	25%	Free
	3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	25%	Free
		- Other wastes from chemical or allied industries:			
	3825.61.00	-- Mainly containing organic constituents	kg	25%	Free
	3825.69.00	-- Other	kg	25%	Free
	3825.90.00	- Other	kg	25%	Free
38.26	3826.00.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	kg	25%	Free

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 of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

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- (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 instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (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 purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

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- 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 3920.43, the term "plasticisers" includes secondary plasticisers.

Heading	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(5)	(4)	(6)
		I - PRIMARY FORMS			
39.01		Polymers of ethylene, in primary forms.			
	3901.10.00	- Polyethylene having a specific gravity of less than 0.94	kg	5%	Free
	3901.20.10	- Polyethylene having a specific gravity of 0.94 or more --- Black polyethylene imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	3901.20.90	--- Other	kg	5%	Free
	3901.30.00	- Ethylene-vinyl acetate copolymers	kg	5%	Free
	3901.90.00	- Other	kg	5%	Free
39.02		Polymers or propylene or of other olefins, in primary forms.			
	3902.10.00	- Polypropylene	kg	5%	Free
	3902.20.00	- Polyisobutylene	kg	5%	Free
	3902.30.00	- Propylene copolymers	kg	5%	Free
	3902.90.00	- Other	kg	5%	Free
39.03		Polymers of styrene, in primary forms.			
		- Polystyrene:			
	3903.11.00	-- Expansible	kg	5%	Free
	3903.19.00	-- Other	kg	5%	Free
	3903.20.00	- Styrene-acrylonitrile (SAN) copolymers	kg	5%	Free
	3903.30.00	- Acrylonitrile-butadiene-styrene (ABS) copolymers	kg	5%	Free
	3903.90.00	- Other	kg	5%	Free
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
	3904.10.00	- Poly (vinyl chloride), not mixed with any other substances - Other poly (vinyl chloride):	kg	5%	Free
	3904.21.00	-- Non-plasticised	kg	5%	Free
	3904.22.00	-- Plasticised	kg	5%	Free
	3904.30.00	- Vinyl chloride-vinyl acetate copolymers	kg	5%	Free
	3904.40.00	- Other vinyl chloride copolymers	kg	5%	Free

	3904.50.00	- Vinylidene chloride polymer	kg	5%	Free
		- Fluoro-polymers:			
	3904.61.00	-- Polytetrafluoroethylene	kg	5%	Free
	3904.69.00	-- Other	kg	5%	Free
	3904.90.00	- Other	kg	5%	Free
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
		- Poly (vinyl acetate):			
	3905.12.00	-- In aqueous dispersion	kg	10%	Free
	3905.19.00	-- Other	kg	5%	Free
		- Vinyl acetate copolymers :			
	3905.21.00	-- In aqueous dispersion	kg	10%	Free
	3905.29.00	-- Other	kg	5%	Free
	3905.30.00	- Poly (vinyl alcohol), whether or not containing unhydrolysed acetate groups	kg	5%	Free
		- Other			
	3905.91.00	-- Copolymers	kg	5%	Free
	3905.99.00	-- Other	kg	5%	Free
39.06		Acrylic polymers in primary forms.			
	3906.10.00	- Poly (methyl methacrylate)	kg	5%	Free
	3906.90.00	- Other	kg	10%	Free
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
	3907.10.00	- Polyacetals	kg	5%	Free
	3907.20.00	- Other polyethers	kg	5%	Free
	3907.30.00	- Epoxide resins	kg	5%	Free
	3907.40.00	- Polycarbonates	kg	5%	Free
	3907.50.00	- Alkyd resins	kg	5%	Free
		- Polyethylene terephthalate :			
	3907.60.10	--- imported by VAT/Excise registered textile yarn manufacturer	kg	0%	Free
	3907.60.90	--- other	kg	5%	Free
	3907.70.00	- Poly (lactic acid)	kg	5%	Free
		- Other polyesters			
	3907.91.00	-- Unsaturated	kg	5%	Free
	3907.99.00	-- Other	kg	5%	Free
39.08		Polyamides in primary forms.			
	3908.10.00	- Polyamide -6,-11,-12,-6,6,-6,9,-6,10 or -6,12:	kg	5%	Free
	3908.90.00	- Other	kg	5%	Free
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.			
	3909.10.00	- Urea resins; thiourea resins	kg	25%	Free
		- Melamine resins			
	3909.20.10	--- Imported by VAT registered melamine products manufacturing industries	kg	5%	Free
	3909.20.90	--- Other	kg	10%	Free
	3909.30.00	- Other amino-resins	kg	10%	Free
		- Phenolic resins			
	3909.40.10	--- Imported by VAT registered Ink manufacturing industries	kg	5%	Free
	3909.40.90	--- Other	kg	10%	Free
	3909.50.00	- Polyurethanes	kg	5%	Free
39.10	3910.00.00	Silicones in primary forms.	kg	5%	Free
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.			
	3911.10.00	- Petroleum resins, coumarone, indene or coumarone- indene resins and polyterpenes	kg	5%	Free
	3911.90.00	- Other	kg	5%	Free
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
		- Cellulose acetates:			
	3912.11.00	-- Non-plasticised	kg	5%	Free
	3912.12.00	-- Plasticised	kg	5%	Free
	3912.20.00	- Cellulose nitrated (including collodions)	kg	5%	Free
		- Cellulose ethers:			
	3912.31.00	-- Carboxymethylcellulose and its salts	kg	5%	Free

	3912.39.00	-- Other	kg	5%	Free
	3912.90.00	- Other	kg	5%	Free
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
	3913.10.00	- Alginic acid, its salts and esters	kg	5%	Free
	3913.90.00	- Other	kg	5%	Free
39.14	3914.00.00	Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms.	kg	5%	Free
		II. - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		Waste, parings and scrap, or plastics.			
	3915.10.00	- Of polymers of ethylene	kg	5%	Free
	3915.20.00	- Of polymers of styrene	kg	5%	Free
	3915.30.00	- Of polymers of vinyl chloride	kg	5%	Free
	3915.90.00	- Of other plastics	kg	5%	Free
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
	3916.10.00	- Of polymers of ethylene - Of polymers of vinyl chloride	kg	5%	Free
	3916.20.10	--- For door, window and photo frame	kg	10%	Free
	3916.20.90	--- Other - Of other plastics	kg	5%	Free
	3916.90.10	--- FRP rod imported by VAT registered optical fibre cable manufacturing industry	kg	0%	Free
	3916.90.90	--- Other	kg	5%	Free
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
	3917.10.00	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials - Tubes, pipes and hoses, rigid:	kg	10%	Free
	3917.21.00	-- Of polymers of ethylene	kg	25%	Free
	3917.22.00	-- Of polymers of propylene -- Of polymers of vinyl chloride:	kg	25%	Free
	3917.23.10	--- PVC shrinkable tube (plain)	kg	10%	Free
	3917.23.20	--- FEP/Teflon tube imported by VAT registered medical equipment manufacturing industry	kg	10%	Free
	3917.23.90	--- Other -- Of other plastics	kg	25%	Free
	3917.29.10	--- Silicone tubing for laboratory use; Hoses pipe for gas cylinder	kg	10%	Free
	3917.29.90	--- Other - Other tubes, pipes and hoses: -- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa:	kg	25%	Free
	3917.31.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.31.90	--- Other -- Other, not reinforced or otherwise combined with other materials, with Fittings	kg	25%	Free
	3917.32.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.32.20	--- Tubes upto 10" dia for packing IV fluids	kg	5%	Free
	3917.32.90	--- Other -- Other, not reinforced or otherwise combined with other materials, with Fittings	kg	25%	Free
	3917.33.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.33.90	--- Other -- Other	kg	25%	Free
	3917.39.10	--- Silicone tubing for laboratory use	kg	10%	Free
	3917.39.90	--- Other	kg	25%	Free
	3917.40.00	- Fittings	kg	25%	Free
39.18		Floor coverings of plastics, whether or not self- adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
	3918.10.00	- Of polymers of vinyl chloride	kg	25%	Free
	3918.90.00	- Of other plastics	kg	25%	Free

39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.				
	3919.10.00 - In rolls of a width not exceeding 20 cm	kg	25%	Free	
	3919.90.00 - Other	kg	25%	Free	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.				
	- Of polymers of ethylene				
	3920.10.10 --- Stretch wrapping film	kg	25%	Free	
	3920.10.20 --- Imported by VAT registered personal hygiene products manufacturing industries	kg	10%	Free	
	3920.10.90 --- Other	kg	25%	Free	
	- Of polymers of propylene				
	3920.20.10 --- In printed form	kg	25%	Free	
	3920.20.20 --- Non-printed cast polypropylene film	kg	10%	Free	
	3920.20.90 --- Other	kg	10%	Free	
	3920.30.00 - Of polymers of styrene	kg	25%	Free	
	- Of polymers of Vinyl chloride				
	3920.43.00 -- Containing by weight not less than 6% of plasticizers	kg	25%	Free	
	-- Other				
	3920.49.10 --- PVC film and PVDC film for blister pack for medicine	kg	10%	Free	
	--- Printed PVC sheet				
	3920.49.21 ---- Imported by VAT registered SIM card or Smart card manufacturing industry	kg	25%	Free	
	3920.49.29 ---- Other	kg	25%	Free	
	3920.49.90 --- Other	kg	25%	Free	
	- Of acrylic polymers				
	3920.51.00 -- Of poly(methyl methacrylate)	kg	25%	Free	
	3920.59.00 -- Other	kg	25%	Free	
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters				
	3920.61.00 -- Of polycarbonates	kg	25%	Free	
	-- Of poly(ethylene terephthalate)				
	3920.62.10 --- In printed form	kg	25%	Free	
	3920.62.20 --- Unprinted PET film in roll form imported by VAT registered manufacturing industry	kg	10%	Free	
	3920.62.90 --- Other	kg	25%	Free	
	-- Of unsaturated polyesters				
	3920.63.10 --- Unprinted polyester film in roll form imported by VAT registered plastic products manufacturing industry	kg	10%	Free	
	3920.63.90 --- Other	kg	25%	Free	
	-- Of other polyesters				
	3920.69.10 --- In printed form	kg	25%	Free	
	3920.69.20 --- Unprinted polyester film in roll form imported by VAT registered plastic products manufacturing industry	kg	10%	Free	
	3920.69.90 --- Other	kg	25%	Free	
	- Of cellulose or its chemical derivatives:				
	3920.71.00 -- Of regenerated cellulose	kg	25%	Free	
	3920.73.00 -- Of cellulose acetate	kg	10%	Free	
	3920.79.00 -- Of other cellulose derivatives	kg	25%	Free	
	- Of other plastics				
	3920.91.00 -- Of poly(vinyl butyral)	kg	25%	Free	
	-- Of polyamides				
	3920.92.10 --- In printed form	kg	25%	Free	
	3920.92.20 --- Unprinted nylon film in roll form imported by VAT registered plastic products manufacturing industry	kg	10%	Free	
	3920.92.90 --- Other	kg	25%	Free	
	3920.93.00 -- Of amono-resins	kg	25%	Free	
	3920.94.00 -- Of phenolic resins	kg	25%	Free	
	-- Of other plastics:				
	3920.99.10 --- Film for blister packing	kg	10%	Free	
	3920.99.90 --- Other	kg	25%	Free	
39.21	Other plates, sheets, film, foil and strip, of plastics.				
	- Cellular				
	3921.11.00 -- Of polymers of styrene	kg	25%	Free	
	3921.12.00 -- Of polymers of vinyl chloride	kg	25%	Free	

	3921.13.00	-- Of polyurethanes	kg	25%	Free
	3921.14.00	-- Of regenerated cellulose	kg	25%	Free
		-- Of other plastics			
	3921.19.10	--- Microcellular PET light sheet having a power saving capacity of 20% or more	kg	10%	Free
	3921.19.90	--- Other	kg	25%	Free
		- Other			
	3921.90.10	--- Vulcanised fibre sheet imported in pre punched, cut to size shape for the manufacture of sliver cans; plastic film metalised yarn grade imported by VAT registered metalized yarn (flat or round) manufacturing industry	kg	5%	Free
	3921.90.20	--- Multilayer extruded sheet for plastic laminated collapsible tube imported by VAT registered plastic tube manufacturing industries	kg	10%	Free
		--- Other			
	3921.90.91	---- In printed form	kg	25%	Free
	3921.90.99	---- Other	kg	25%	Free
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
	3922.10.00	- Baths, shower-baths, sinks and wash-basins	kg	25%	Free
	3922.20.00	- Lavatory seats and covers	kg	25%	Free
	3922.90.00	- Other	kg	25%	Free
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
	3923.10.00	- Boxes, cases, crates and similar articles	kg	25%	Free
		- Sacks and bags (including cones):			
	3923.21.00	-- Of polymers of ethylene	kg	25%	Free
		-- Of other plastics			
	3923.29.10	--- Airtight storage bags with zipper	kg	10%	Free
	3923.29.90	--- Other	kg	25%	Free
		- Carboys, bottles, flasks and similar articles			
	3923.30.10	--- Sachet for medicine , inhaler container, actuators and dust caps for inhaler	kg	5%	Free
	3923.30.90	--- Other	kg	25%	Free
		- Spools, cops, bobbins and similar supports			
	3923.40.10	--- Bobbins; Sliver/spinning can	kg	2%	Free
	3923.40.20	--- Autoconer spare parts	kg	5%	Free
	3923.40.90	--- Other	kg	25%	Free
	3923.50.00	- Stoppers, lids, caps and other closures	kg	25%	Free
		- Other			
	3923.90.10	--- Trays for transportation and keeping of chicks and eggs	kg	10%	Free
	3923.90.20	--- Nursery trays for seedlings	kg	25%	Free
		--- Aseptic pack			
	3923.90.31	---- Imported by VAT registered dairy industries	kg	5%	Free
	3923.90.39	---- Other	kg	10%	Free
	3923.90.90	--- Other	kg	25%	Free
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
	3924.10.00	- Tableware and kitchenware	kg	25%	Free
		- Other			
	3924.90.10	--- Feeding Bottles	kg	25%	Free
	3924.90.90	--- Other	kg	25%	Free
39.25		Builders' wares of plastics, not elsewhere specified or included.			
	3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	kg	25%	Free
	3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	25%	Free
	3925.30.00	- Shutters, blinds (including venetian blinds) and similar articles and parts thereof	kg	25%	Free
	3925.90.00	- Other	kg	25%	Free
39.26		Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.			
	3926.10.00	- Office or school supplies	kg	25%	Free
		- Articles of apparel and clothing accessories(including gloves, mittens and mitts)			
	3926.20.10	--- Gloves (surgical)	kg	10%	Free
	3926.20.90	--- Other	kg	25%	Free
	3926.30.00	- Fittings for furniture, coachwork or the like	kg	25%	Free
	3926.40.00	- Statuettes and other ornamental articles	kg	25%	Free
		- Other	kg		

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3926.90.10	--- Plastic coil used as contraceptive and coil inserter	kg	0%	Free
3926.90.30	--- Parts and fittings for infusion set	kg	25%	Free
	--- PVC screen having internal diameter from 4" to 8"; Mulch and structures thereof used in agriculture and horticulture; Teflon tape/PTFE tape			
3926.90.71	---- PVC screen having internal diameter from 4" to 8"; Mulch and structures thereof used in agriculture and horticulture	kg	10%	Free
3926.90.72	---- Teflon tape/PTFE tape	kg	25%	Free
3926.90.80	--- Cot and Apron	kg	10%	Free
	--- Other			
3926.90.91	---- Conveyor or transmission belts of belting	kg	10%	Free
3926.90.99	---- Other	kg	25%	Free

Chapter 40**Rubber and articles thereof****Notes.**

- 1.- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard : natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
- 2.- This Chapter does not cover :
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of 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;

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- (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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
40.01		Natural rubber, balata, gutta-percha, guayule chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
	4001.10.00	- Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms: -- Smoked sheets	kg	10%	Free
	4001.21.10	--- Imported by VAT registered tyre manufacturing industries	kg	5%	Free
	4001.21.90	---- Other	kg	10%	Free
	4001.22.00	-- Technically specified natural rubber (TSNR)	kg	10%	Free
	4001.29.00	-- Other	kg	10%	Free
	4001.30.00	- Balata, gutta-percha, guayule, chicle and similar natural gums	kg	10%	Free
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):			
	4002.11.00	-- Latex	kg	5%	Free
	4002.19.00	-- Other	kg	5%	Free
	4002.20.00	- Butadiene rubber (BR) - Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	kg	5%	Free
	4002.31.00	-- Isobutene-isoprene (butyl) rubber (IIR)	kg	5%	Free
	4002.39.00	-- Other	kg	5%	Free
		- Chloroprene (chlorobutadiene) rubber (CR):			
	4002.41.00	-- Latex	kg	5%	Free
	4002.49.00	-- Other	kg	5%	Free
		- Acrylonitrile-butadiene rubber (NBR):			
	4002.51.00	-- Latex	kg	5%	Free
	4002.59.00	-- Other	kg	5%	Free
	4002.60.00	- Isoprene rubber (IR)	kg	5%	Free
	4002.70.00	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	5%	Free
	4002.80.00	- Mixtures of any product of heading 50.02 with and product of this heading - Other	kg	5%	Free
	4002.91.00	-- Latex	kg	5%	Free
	4002.99.00	-- Other	kg	5%	Free
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	kg	10%	Free
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	kg	10%	Free
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
	4005.10.00	- Compounded with carbon black or silica	kg	10%	Free
	4005.20.00	- Solutions; dispersions other than those of sub-heading 4005.10 - Other	kg	10%	Free
	4005.91.00	-- Plates, sheets and strip	kg	10%	Free
	4005.99.00	-- Other	kg	10%	Free
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
	4006.10.00	- "Camel-back" strips for retreading rubber tyres	kg	10%	Free
	4006.90.00	- Other	kg	10%	Free
40.07	4007.00.00	Vulcanised rubber thread and cord.	kg	10%	Free

40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.				
	- Of cellular rubber				
4008.11.00	-- Plates, sheets and strip	kg	25%	Free	
4008.19.00	-- Other	kg	25%	Free	
	- Of non-cellular rubber				
4008.21.00	-- Plates, sheets and strip	kg	25%	Free	
4008.29.00	-- Other	kg	25%	Free	
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:				
4009.11.00	-- without fittings	kg	25%	Free	
4009.12.00	-- with fittings	kg	10%	Free	
	- Reinforced or otherwise combined only with metal				
4009.21.00	-- without fittings	kg	10%	Free	
4009.22.00	-- with fittings	kg	10%	Free	
	- Reinforced or otherwise combined only with textile materials:				
4009.31.00	-- without fittings	kg	10%	Free	
4009.32.00	-- with fittings	kg	10%	Free	
	- Reinforced or otherwise combined with other materials:				
4009.41.00	-- without fittings	kg	10%	Free	
4009.42.00	-- with fittings	kg	10%	Free	
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.				
	- Conveyor belts or belting :				
4010.11.00	-- Reinforced only with metal	kg	2%	Free	
4010.12.00	-- Reinforced only with textile materials	kg	2%	Free	
4010.19.00	-- Other	kg	2%	Free	
	- Transmission belts or belting :				
4010.31.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	25%	Free	
4010.32.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	25%	Free	
4010.33.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	25%	Free	
4010.34.00	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	25%	Free	
4010.35.00	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	2%	Free	
4010.36.00	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	2%	Free	
	-- Other				
4010.39.10	--- Rubber belt round not exceeding 10" dia / flat	kg	10%	Free	
4010.39.90	--- Other	kg	2%	Free	
40.11	New pneumatic tyres, of rubber.				
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free	
	- Of a kind used on buses or lorries				
4011.20.10	--- Of rim size upto 16 inch	u	25%	Free	
4011.20.90	--- Other	u	10%	Free	
4011.30.00	- Of a kind used on aircraft	u	5%	Free	
4011.40.00	- Of a kind used on motorcycles	u	25%	Free	
4011.50.00	- Of a kind used on bicycles	u	25%	Free	
	- Other, having a "herring-bone" or similar tread:				
	-- Of a kind used on agricultural or forestry vehicles and machines				
4011.61.10	--- Of a kind used on agricultural tractors	u	5%	Free	
4011.61.90	--- Other	u	25%	Free	
4011.62.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	25%	Free	
4011.63.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	25%	Free	
4011.69.00	-- Other	u	25%	Free	
	- Other				
	-- Of a kind used on agricultural or forestry vehicles and machines				

	4011.92.10	--- Of a kind used on agricultural tractors	u	5%	Free
	4011.92.90	--- Other	u	25%	Free
	4011.93.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	u	25%	Free
	4011.94.00	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	u	25%	Free
	4011.99.00	-- Other	u	25%	Free
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		-Retreaded tyres			
	4012.11.00	-- Of a kind used on motor cars (including station wagons and racing cars)	u	25%	Free
	4012.12.00	-- Of a kind used on buses or lorries	u	25%	Free
	4012.13.00	-- Of a kind used on aircraft	u	25%	Free
	4012.19.00	-- Other	u	25%	Free
	4012.20.00	- Used pneumatic tyres	u	25%	Free
		- Other			
	4012.90.10	--- Tyre flaps of rubber of a kind used on tractor and aircraft	kg	5%	Free
	4012.90.90	--- Other	kg	25%	Free
40.13		Inner tubes, of rubber.			
	4013.10.00	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	u	10%	Free
	4013.20.00	- Of a kind used on bicycles	u	25%	Free
		- Other			
	4013.90.10	--- Of a kind used on tractors and aircraft	u	5%	Free
	4013.90.90	--- Other	u	10%	Free
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
	4014.10.00	- Sheath contraceptives	kg	0%	Free
	4014.90.00	- Other	kg	5%	Free
40.15		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:			
	4015.11.00	-- Surgical	kg	10%	Free
	4015.19.00	-- Other	kg	25%	Free
	4015.90.00	- Other	kg	10%	Free
40.16		Other articles of vulcanised rubber other than hard rubber.			
	4016.10.00	- Of cellular rubber	kg	25%	Free
		- Other			
	4016.91.00	-- Floor coverings and mats	kg	25%	Free
	4016.92.00	-- Erasers	kg	25%	Free
	4016.93.00	-- Gaskets, washers and other seals	kg	2%	Free
	4016.94.00	-- Boat or dock fenders, whether or not inflatable	kg	2%	Free
	4016.95.00	-- Other inflatable articles	kg	25%	Free
		-- Other			
	4016.99.10	--- Rubber cot/apron	kg	2%	Free
	4016.99.90	--- Other	kg	25%	Free
40.17	4017.00.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; Articles of hard rubber.	kg	10%	Free

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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
	4101.20.00	- Whole hides and skins, 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	kg	5%	Free
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg.	kg	5%	Free
	4101.90.00	- Other, including butts, bends and bellies	kg	5%	Free
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
	4102.10.00	- With wool on - Without wool on:	kg	5%	Free
	4102.21.00	-- Pickled	kg	5%	Free
	4102.29.00	-- Other	kg	5%	Free
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.			
	4103.20.00	- Of reptiles	kg	5%	Free
	4103.30.00	- Of swine	kg	5%	Free
	4103.90.00	- Other	kg	5%	Free

41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not but not further prepared			
		- In the wet state (including wet-blue)			
	4104.11.00	-- Full grains, unsplit; grain splits	kg	5%	Free
	4104.19.00	-- Other	kg	5%	Free
		- In the dry state (crust)			
	4104.41.00	-- Full grains, unsplit; grain splits	kg	5%	Free
	4104.49.00	-- Other	kg	5%	Free
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared			
	4105.10.00	- In the wet state (including wet-blue)	kg	5%	Free
	4105.30.00	- In the dry state (crust)	kg	5%	Free
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
		- Of goats or kids:			
	4106.21.00	-- In the wet state (including wet-blue)	kg	5%	Free
	4106.22.00	-- In the dry state (crust)	kg	5%	Free
		- Of swine			
	4106.31.00	-- In the wet state (including wet-blue)	kg	5%	Free
	4106.32.00	-- In the dry state (crust)	kg	5%	Free
	4106.40.00	- Of reptiles	kg	5%	Free
		- Other			
	4106.91.00	-- In the wet state (including wet-blue)	kg	5%	Free
	4106.92.00	-- In the dry state (crust)	kg	5%	Free
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
		- Whole hides and skins			
	4107.11.00	-- Full grains, unsplit	kg	5%	Free
	4107.12.00	-- Grain splits	kg	5%	Free
	4107.19.00	-- Other	kg	5%	Free
		- Other, including sides			
	4107.91.00	-- Full grains, unsplit	kg	5%	Free
	4107.92.00	-- Grain splits	kg	5%	Free
	4107.99.00	-- Other	kg	5%	Free
[41.08]					
[41.09]					
[41.10]					
[41.11]					
41.12	4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	kg	5%	Free
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
	4113.10.00	- Of goats or kids	kg	5%	Free
	4113.20.00	- Of swine	kg	5%	Free
	4113.30.00	- Of reptiles	kg	5%	Free
	4113.90.00	- Other	kg	5%	Free
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather			
	4114.10.00	- Chamois (including combination chamois) leather	kg	5%	Free
	4114.20.00	- Patent leather and patent laminated leather; metallised leather	kg	5%	Free
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour			
	4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	5%	Free
	4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	5%	Free

Chapter 42**Articles of leather; saddlery and harness;
travel goods, handbags and similar containers;
articles of animal gut (other than silk-worm gut)****Notes.**

- 1.- For the purposes of this Chapter , the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metalised 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 2 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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
42.01	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	25%	Free
42.02		Trunks, suit-case, 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, ewellery 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.			
		- 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:			
	4202.11.00	-- With outer surface of leather or of composition leather	u	25%	Free
	4202.12.00	-- With outer surface of plastics or of textile materials	u	25%	Free
	4202.19.00	-- Other	u	25%	Free
		- Handbags, whether or not with shoulder strap, including those those without handle			
	4202.21.00	-- With outer surface of leather or of composition leather	u	25%	Free
	4202.22.00	-- With outer surface of plastic sheeting or of textile material	u	25%	Free
	4202.29.00	-- Other	u	25%	Free
		- Articles of a kind normally carried in the pocket or in the handbag			
	4202.31.00	-- With outer surface of leather or of composition leather	kg	25%	Free
	4202.32.00	-- With outer surface of plastic sheeting or of textile materials	kg	25%	Free
	4202.39.00	-- Other	kg	25%	Free
		- Other			
	4202.91.00	-- With outer surface of leather or of composition leather	kg	25%	Free
	4202.92.00	-- With outer surface of plastic sheeting or of textile materials	kg	25%	Free
	4202.99.00	-- Other	kg	25%	Free
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.			
	4203.10.00	- Articles of apparel	kg	25%	Free
		- Gloves, mittens and mitts:			
	4203.21.00	-- Specially designed for use in sports	kg	10%	Free
	4203.29.00	-- Other	kg	10%	Free
	4203.30.00	- Belts and bandoliers	kg	10%	Free
	4203.40.00	- Other clothing accessories	kg	10%	Free
[42.04]					
42.05		Other articles of leather or of composition leather.			
	4205.00.10	--- Of a kind used in machinery or mechanical appliances or for other technical uses	kg	2%	Free
	4205.00.90	--- Other	kg	10%	Free
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
	4206.00.10	--- Tendons made up as machinery belting and laces for machinery belting	kg	2%	Free
	4206.00.90	--- Other	kg	10%	Free

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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
	4301.10.00	- Of mink, whole, with or without head, tail or paws	kg	25%	Free
	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	25%	Free
	4301.60.00	- Of fox, whole, with or without head, tail or paws	kg	25%	Free
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	kg	25%	Free
	4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	25%	Free

43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
	- Whole skins, with or without head, tail or paws, not assembled			
4302.11.00	-- Of mink	kg	10%	Free
4302.19.00	-- Other	kg	10%	Free
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	10%	Free
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	kg	10%	Free
43.03	Articles of apparel, clothing accessories and other articles of furskin.			
4303.10.00	- Articles of apparel and clothing accessories	kg	25%	Free
4303.90.00	- Other	kg	25%	Free
43.04	4304.00.00 Artificial fur and articles thereof.	kg	25%	Free

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 headings 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, Aningre, Avodire, Azobe, Balau, Balsa, Bosse clair, Bosse fonce, Cativo, Cedro, Dabema, Dark Red Meranti, Dibetou, Doussie, Framire, Freijo, Formager, Fuma Geronggang, Ilomba, Imbuia, Ipe, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibe, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makore, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoume, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Puna, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Heading	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
	4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	kg	5%	Free
	4401.21.00	- Wood in chips or particles:			
	4401.22.00	-- Coniferous	kg	5%	Free
		-- Non-coniferous	kg	5%	Free
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms :			
	4401.31.00	-- Wood pellets	kg	5%	Free
	4401.39.00	-- Other	kg	5%	Free
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
	4402.10.00	- Of bamboo	kg	5%	Free
	4402.90.00	- Other	kg	5%	Free
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
	4403.10.00	- Treated with paint, stains, creosote or other preservatives	m ³	10%	Free
	4403.20.00	- Other, coniferous	m ³	5%	Free
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter :			
	4403.41.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5%	Free
	4403.49.00	-- Other	m ³	5%	Free
		- Other			
	4403.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	5%	Free
	4403.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	5%	Free

44.04	4403.99.00	-- Other 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; chip wood and the like.	m ³	5%	Free
	4404.10.00	- Coniferous	kg	5%	Free
	4404.20.00	- Non-coniferous	kg	5%	Free
44.05	4405.00.00	Wood wool; wood flour.	kg	5%	Free
44.06		Railway or tramway sleepers (cross-ties) of wood.			
	4406.10.00	- Not impregnated	m ³	5%	Free
	4406.90.00	- Other	m ³	5%	Free
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
	4407.10.00	- Coniferous:	m ³	5%	Free
		- Of tropical wood specified in Subheading Note 2 to this Chapter:			
	4407.21.00	-- Mahogany (<i>Swietenia spp.</i>)	m ³	5%	Free
	4407.22.00	-- Virola, Imbuia and Balsa	m ³	5%	Free
	4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m ³	5%	Free
	4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m ³	5%	Free
	4407.27.00	-- Sapelli	m ³	5%	Free
	4407.28.00	-- Iroko	m ³	5%	Free
	4407.29.00	-- Other	m ³	5%	Free
		- Other			
	4407.91.00	-- Of oak (<i>Quercus spp.</i>)	m ³	5%	Free
	4407.92.00	-- Of beech (<i>Fagus spp.</i>)	m ³	5%	Free
	4407.93.00	-- Of maple (<i>Acer spp.</i>)	m ³	5%	Free
	4407.94.00	-- Of cherry (<i>Prunus spp.</i>)	m ³	5%	Free
	4407.95.00	-- Of ash (<i>Fraxinus spp.</i>)	m ³	5%	Free
	4407.99.00	-- Other	m ³	5%	Free
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
	4408.10.00	- Coniferous	kg	10%	Free
		- Of tropical wood specified in Subheading Note 2 to this Chapter:			
	4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	kg	10%	Free
	4408.39.00	-- Other	kg	10%	Free
	4408.90.00	- Other	kg	10%	Free
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
	4409.10.00	- Coniferous	kg	5%	Free
		- Non-coniferous			
	4409.21.00	-- Of bamboo	kg	5%	Free
	4409.29.00	-- Other	kg	5%	Free
44.10		Particle board, oriented strand board (OSB) and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
		- Of wood			
		-- Particle board			
	4410.11.10	--- Imported by VAT registered furniture exporting industries	kg	10%	Free
	4410.11.90	--- Other	kg	25%	Free
	4410.12.00	-- Oriented standard board (OSB)	kg	25%	Free
	4410.19.00	-- Other	kg	25%	Free
	4410.90.00	- Other	kg	25%	Free
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		- Medium density fiberboard (MDF)			
	4411.12.00	-- Of a thickness not exceeding 5 mm	kg	10%	Free
	4411.13.00	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	10%	Free
	4411.14.00	-- Of a thickness exceeding 9 mm	kg	10%	Free

	4411.92.00	- Other			
		-- Of a density exceeding 0.8 g/cm ³	kg	25%	Free
	4411.93.00	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	kg	25%	Free
	4411.94.00	-- Of a density not exceeding 0.5 g/cm ³	kg	25%	Free
44.12		Plywood, veneered panels and similar laminated wood.			
	4412.10.00	- Of bamboo	m ³	25%	Free
		- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31.00	-- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	m ³	25%	Free
	4412.32.00	-- Other, with at least one outer ply of non- coniferous wood	m ³	25%	Free
	4412.39.00	-- Other	m ³	25%	Free
		- Other			
	4412.94.00	-- Blockboard, laminboard and battenboard	m ³	25%	Free
	4412.99.00	-- Other	kg	25%	Free
44.13		Densified wood, in blocks, plates, strips, or profile shapes			
	4413.00.10	--- Wooden ribs of 25.4cm x 0.29cm x 0.32cm size	kg	10%	Free
		--- Treated wood			
	4413.00.21	---- Seasoned beechwood, for the manufacture of bobbins, shuttles, staves and other jute and textile machinery spares or accessories	kg	5%	Free
	4413.00.29	---- Other	kg	10%	Free
	4413.00.90	--- Other	kg	10%	Free
44.14	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	10%	Free
44.15		Packing cases, boxes, crates, drums and similar packing, of wood, cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
	4415.10.00	- Cases, boxes, crates, drums and similar packing; cable-drums:	u	25%	Free
		- Pallets, box pallets and other load boards; pallet collars			
	4415.20.10	--- Pallet collars	u	2%	Free
	4415.20.90	--- Other	u	10%	Free
44.16	4416.00.00	Casks, barrels, vats, tubs and other cooperers' products and parts thereof, of wood, including staves.	kg	10%	Free
44.17	4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	2%	Free
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
	4418.10.00	- Windows, French-windows and their frames	kg	25%	Free
	4418.20.00	- Doors and their frames and thresholds	kg	25%	Free
	4418.40.00	- Shuttering for concrete constructional work	kg	25%	Free
	4418.50.00	- Shingles and shakes	kg	25%	Free
	4418.60.00	- Posts and beams	kg	25%	Free
		- Assembled flooring panels			
	4418.71.00	-- For mosaic floors	kg	25%	Free
	4418.72.00	-- Other, multilayer	kg	25%	Free
	4418.79.00	-- Other	kg	25%	Free
	4418.90.00	- Other	kg	25%	Free
44.19	4419.00.00	Tableware and kitchenware, of wood.	kg	25%	Free
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
	4420.10.00	- Statuettes and other ornaments, of wood	kg	10%	Free
	4420.90.00	- Other	kg	10%	Free
44.21		Other articles of wood.			
	4421.10.00	- Clothes hangers	kg	10%	Free
		- Other			
	4421.90.10	--- Match splints	kg	5%	Free
	4421.90.20	--- Sliver/spinning can	kg	2%	Free
	4421.90.90	--- Other	kg	25%	Free

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	H.S.Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
	4501.10.00	- Natural cork, raw or simply prepared	kg	10%	Free
	4501.90.00	- Other	kg	10%	Free
45.02	4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	kg	10%	Free
45.03		Articles of natural cork.			
	4503.10.00	- Corks and stoppers	kg	10%	Free
	4503.90.00	- Other	kg	10%	Free
45.04		Agglomerated cork (with or without a binding sub-stance) and articles of agglomerated cork.			
	4504.10.00	- Blocks, plates, sheets and strip; tiles or any shape; solid cylinders, including discs	kg	10%	Free
	4504.90.00	- Other	kg	10%	Free

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	H.S. Code	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)			
		- Mats, matting and screens of vegetable materials			
	4601.21.00	-- Of bamboo	kg	10%	Free
	4601.22.00	-- Of rattan	kg	10%	Free
	4601.29.00	-- Other	kg	10%	Free
		- Other			
	4601.92.00	-- Of bamboo	kg	10%	Free
	4601.93.00	-- Of rattan	kg	10%	Free
	4601.94.00	-- Of other vegetable materials	kg	10%	Free
	4601.99.00	-- Other	kg	10%	Free
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
		- Of vegetable materials			
	4602.11.00	-- Of bamboo	kg	10%	Free
	4602.12.00	-- Of rattan	kg	10%	Free
	4602.19.00	-- Other	kg	10%	Free
	4602.90.00	- Other	kg	10%	Free

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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
	4901.10.00	- In single sheets, whether or not folded - Other :	kg	25%	Free
	4901.91.00	-- Dictionaries and encyclopaedias, and serial instalments thereof -- Other :	kg	0%	Free

	4901.99.10	--- Religious text, Reference books, Scientific books, Medical, Engineering, Agricultural and Other text books for higher academic (graduate and post-graduate) studies, Text books in foreign languages for foreign language medium schools and colleges and Business directory.	kg	0%	Free
	4901.99.20	--- Text books for primary and secondary education	kg	10%	Free
	4901.99.90	--- Other books	kg	5%	Free
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
	4902.10.00	- Appearing at least four times a week	kg	5%	Free
	4902.90.00	- Other	kg	5%	Free
49.03	4903.00.00	Children's picture, drawing or colouring books.	kg	5%	Free
49.04	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	kg	5%	Free
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
	4905.10.00	- Globes	kg	5%	Free
		- Other			
	4905.91.00	-- In book form	kg	5%	Free
	4905.99.00	-- Other	kg	5%	Free
49.06	4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	kg	5%	Free
49.07		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			
	4907.00.10	--- Stock share and bond certificates and similar documents of title, cheque forms	kg	25%	Free
	4907.00.90	--- Other	kg	5%	Free
49.08		Transfers (decalcomanias).			
		- Transfers (decalcomanias), vitrifiable.			
	4908.10.10	--- Transfers (decalcomanias) imported by VAT registered ceramic or melamine industry	kg	5%	Free
	4908.10.90	--- Other	kg	10%	Free
	4908.90.00	- Other	kg	10%	Free
49.09	4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	kg	25%	Free
49.10	4910.00.00	Calenders of any kind, printed, including calender blocks	kg	25%	Free
49.11		Other printed matter, including printed pictures and photographs.			
	4911.10.00	- Trade advertising material, commercial catalogues and the like	kg	25%	Free
		- Other			
	4911.91.00	-- Pictures, designs and photographs	kg	25%	Free
		-- Other			
	4911.99.10	--- Scratch card	u	25%	Free
	4911.99.90	--- Other	kg	25%	Free

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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
47.01	4701.00.00	Mechanical wood pulp.	kg	0%	Free
47.02	4702.00.00	Chemical wood pulp, dissolving grades.	kg	0%	Free
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.			
		- Unbleached:			
	4703.11.00	-- Coniferous	kg	0%	Free
	4703.19.00	-- Non-coniferous	kg	0%	Free
		- Semi-bleached or bleached:			
	4703.21.00	-- Coniferous	kg	0%	Free
	4703.29.00	-- Non-coniferous	kg	0%	Free
47.04		Chemical wood pulp, sulphite, other than dissolving grades.			
		- Unbleached:			
	4704.11.00	-- Coniferous	kg	0%	Free
	4704.19.00	-- Non-coniferous	kg	0%	Free
		- Semi-bleached or bleached:			
	4704.21.00	-- Coniferous	kg	0%	Free
	4704.29.00	-- Non-coniferous	kg	0%	Free
47.05	4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes	kg	0%	Free
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
	4706.10.00	- Cotton linters pulp	kg	0%	Free
	4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	kg	0%	Free
	4706.30.00	- Other, of bamboo	kg	0%	Free
		- Other			
	4706.91.00	-- Mechanical	kg	0%	Free
	4706.92.00	-- Chemical	kg	0%	Free
	4706.93.00	-- Obtained by a combination of mechanical and chemical processes	kg	0%	Free
47.07		Recovered (waste and scrap) paper or paperboard.			
	4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	kg	0%	Free
	4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	kg	0%	Free
	4707.30.00	- Paper or paperboard made mainly of mechanical pulp(for example, newspapers, journals and similar printed matter):	kg	0%	Free
	4707.90.00	- Other including unsorted waste and scrap	kg	0%	Free

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 calendaring, super-calendaring, 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 more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

Heading 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 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50% relative humidity, 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 2 kPa.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	Description	Statistical Unit	Statutory Rate of Import Duty	Statutory Rate of Export Duty
(1)	(2)	(3)	(4)	(5)	(6)
48.01 48.02	4801.00.00	Newsprint, in rolls or sheets. Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	kg	25%	Free
	4802.10.00	- Hand-made paper and paperboard	kg	25%	Free
	4802.20.00	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	25%	Free
	4802.40.00	- Wallpaper base	kg	25%	Free

	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres			
	-- Weighing less than 40 g/m ²			
4802.54.10	--- Imported by VAT registered manufacturing industries	kg	25%	Free
4802.54.90	--- Other	kg	25%	Free
	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls			
4802.55.10	--- ECG and ultrasonogram recording paper	kg	5%	Free
4802.55.90	--- Other	kg	25%	Free
4802.56.00	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
4802.57.00	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	kg	25%	Free
4802.58.00	-- Weighing more than 150 g/m ²	kg	25%	Free
	- 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			
4802.61.00	-- In rolls	kg	25%	Free
4802.62.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
4802.69.00	-- Other	kg	25%	Free
48.03	4803.00.00 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.	kg	25%	Free
48.04	4804.00.00 Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
	- Kraftliner :			
4804.11.00	-- Unbleached	kg	10%	Free
4804.19.00	-- Other	kg	25%	Free
	- Sack kraft paper :			
	-- Unbleached			
4804.21.10	--- Clue pack extensible craft paper (weighing: 70, 80, 90, 95, 100 & 110 GSM) for registered cement bag manufacturer	kg	5%	Free
4804.21.90	--- Other	kg	10%	Free
4804.29.00	-- Other	kg	10%	Free
	- Other craft paper and paperboard weighing 150 g/m ² or less:			
4804.31.00	-- Unbleached	kg	10%	Free
4804.39.00	-- Other	kg	10%	Free
	- Other craft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :			
4804.41.00	-- Unbleached	kg	10%	Free
4804.42.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists or wood fibres obtained by a chemical process	kg	10%	Free
4804.49.00	-- Other	kg	10%	Free
	- Other kraft paper and paperboard weighing 225 g/m ² or more			
4804.51.00	-- Unbleached	kg	10%	Free
4804.52.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	kg	10%	Free
4804.59.00	-- Other	kg	10%	Free
48.05	4805.00.00 Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
	- Fluting paper			
4805.11.00	-- Semi-chemical fluting paper	kg	10%	Free
4805.12.00	-- Straw fluting paper	kg	10%	Free
4805.19.00	-- Other	kg	10%	Free
	- Testliner (recycled liner board)			
4805.24.00	-- Weighing 150 g/m ² or less	kg	10%	Free
4805.25.00	-- Weighing more than 150 g/m ²	kg	10%	Free
4805.30.00	- Sulphite wrapping paper	kg	10%	Free

	4805.40.00	- Filter paper and paperboard	kg	10%	Free
	4805.50.00	- Felt paper and paperboard	kg	10%	Free
		- Other			
	4805.91.00	-- Weighing 150 g/m2 or less	kg	10%	Free
	4805.92.00	-- Weighing more than 150 g/m2 but less than 225 g/m2	kg	10%	Free
	4805.93.00	-- Weighing 225 g/m2 or more	kg	10%	Free
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
	4806.10.00	- Vegetable parchment	kg	10%	Free
	4806.20.00	- Greaseproof papers	kg	10%	Free
	4806.30.00	- Tracing papers	kg	10%	Free
	4806.40.00	- Glassine and other glazed transparent or translucent papers	kg	10%	Free
48.07	4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	kg	10%	Free
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.			
	4808.10.00	- Corrugated paper and paperboard, whether or not perforated	kg	25%	Free
	4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	25%	Free
	4808.90.00	- Other	kg	25%	Free
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
	4809.20.00	- Self-copy paper	kg	25%	Free
		- Other :			
	4809.90.10	--- Carbon or similar copying papers	kg	25%	Free
	4809.90.90	--- Other	kg	10%	Free
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres			
	4810.13.00	-- In rolls	kg	25%	Free
	4810.14.00	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	kg	25%	Free
	4810.19.00	-- Other	kg	25%	Free
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process :			
	4810.22.00	-- Light-weight coated paper	kg	25%	Free
	4810.29.00	-- Other	kg	25%	Free
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :			
	4810.31.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	kg	25%	Free
	4810.32.00	-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	kg	25%	Free
	4810.39.00	-- Other	kg	25%	Free
		- Other paper and paperboard:			
	4810.92.00	-- Multi-ply	kg	25%	Free
	4810.99.00	-- Other	kg	25%	Free
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			

4811.10.00	- Tarred, bituminised or asphalted paper and paperboard	kg	25%	Free	
4811.41.00	- Gummed or adhesive paper and paperboard:				
4811.49.00	-- Self-adhesive	kg	25%	Free	
	-- Other	kg	25%	Free	
4811.51.00	- Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives)				
	-- Bleached, weighing more than 150 g/m2	kg	25%	Free	
	-- Other				
4811.59.10	--- Aseptic pack	kg	5%	Free	
4811.59.20	--- Melamine impregnated decorative paper	kg	10%	Free	
4811.59.90	--- Other	kg	25%	Free	
	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol				
4811.60.10	--- Ultrasonogram recording paper	kg	5%	Free	
4811.60.90	--- Other	kg	25%	Free	
	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres				
	--- Melamine/Decalcomania Paper				
4811.90.11	---- Imported by VAT registered Ceramic/Melamine/Transfers (decalcomania) manufacturing industry	kg	5%	Free	
4811.90.19	---- Other	kg	10%	Free	
4811.90.20	--- Insulated paper and paper board; Leather waith paper	kg	10%	Free	
4811.90.30	--- Base paper for melamine impregnation imported by melamine board manufacturing industry	kg	5%	Free	
4811.90.90	--- Other paper, paperboard, cellulose wadding and webs of cellulose fibres, nes.	kg	25%	Free	
48.12	4812.00.00	Filter blocks, slabs and plates, of paper pulp.	kg	2%	Free
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
		- In the form of booklets or tubes			
	4813.10.10	--- Imported by VAT registered manufacturing industries	kg	25%	Free
	4813.10.90	--- Other	kg	25%	Free
		- In rolls of a width not exceeding 5 cm.			
	4813.20.10	--- Imported by VAT registered manufacturing industries	kg	25%	Free
	4813.20.90	--- Other	kg	25%	Free
		- Other			
	4813.90.10	--- Imported by VAT registered manufacturing industries	kg	25%	Free
	4813.90.90	--- Other	kg	25%	Free
48.14		Wallpaper and similar wall coverings; window transparencies of paper.			
	4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	kg	25%	Free
	4814.90.00	- Other	kg	25%	Free
[48.15]					
48.16		Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
	4816.20.00	- Self-copy paper	kg	25%	Free
	4816.90.00	- Other	kg	25%	Free
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
	4817.10.00	- Envelopes	kg	25%	Free
	4817.20.00	- Letter cards, plain postcards and correspondence cards	kg	25%	Free
	4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	25%	Free
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and			

		similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
	4818.10.00	- Toilet paper	kg	25%	Free
	4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	kg	25%	Free
	4818.30.00	- Tablecloths and serviettes	kg	25%	Free
	4818.50.00	- Articles of apparel and clothing accessories	kg	25%	Free
	4818.90.00	- Other	kg	25%	Free
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
	4819.10.00	- Cartons, boxes and cases, of corrugated paper and paperboard	kg	25%	Free
	4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper and paperboard	kg	25%	Free
	4819.30.00	- Sacks and bags, having base of a width of 40 cm. or more	kg	25%	Free
	4819.40.00	- Other sacks and bags, including cones	kg	25%	Free
	4819.50.00	- Other packing containers, including record sleeves and sachet for packing medicine	kg	25%	Free
	4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	25%	Free
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
	4820.10.00	- Registers, account books, note books, order books, receipts books letter pads, memorandum pads, diaries and similar articles	kg	25%	Free
	4820.20.00	- Exercise books	kg	25%	Free
	4820.30.00	- Binders (other than book covers), folders and file covers	kg	25%	Free
	4820.40.00	- Manifold business forms and interleaved carbon sets	kg	25%	Free
	4820.50.00	- Albums for samples or for collections	kg	25%	Free
	4820.90.00	- Other	kg	25%	Free
48.21		Paper or paperboard labels of all kinds, whether or not printed.			
	4821.10.00	- Printed	kg	25%	Free
	4821.90.00	- Other	kg	25%	Free
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
	4822.10.00	- Of a kind used for winding textile yarn	kg	5%	Free
	4822.90.00	- Other	kg	5%	Free
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
	4823.20.00	- Filter paper and paperboard	kg	10%	Free
	4823.40.00	- Rolls, sheets and dials, printed for self recording apparatus	kg	5%	Free
		- Trays, dishes, plates, cups and the like, of paper and paperboard			
	4823.61.00	-- Of bamboo	kg	25%	Free
	4823.69.00	-- Other	kg	25%	Free
	4823.70.00	- Moulded or pressed articles of paper pulp	kg	25%	Free
		- Other			
	4823.90.10	--- Glossine	kg	25%	Free
		--- Other			
	4823.90.91	---- Paper separator	kg	10%	Free
	4823.90.92	---- Wrappers for confectionery	kg	10%	Free
	4823.90.93	---- Surface coloured or printed paper or paper board	kg	25%	Free
	4823.90.99	---- Other	kg	25%	Free